



2025

BUDGET



# MISSION, VISION, AND VALUES



# 2025 BUDGET CALENDAR

- |   |            |
|---|------------|
| ✓ Achieve consensus on proposed 2025 Strategic Work Plan Tactics  | 08/26/2024 |
| ✓ Approve 2024 Tax Levy Resolution  | 10/14/2024 |
| ✓ Present 2025 Budget Overview and Proposed Capital Plan & Debt Sections                                | 10/28/2024 |
| ☐ Present 2025 Proposed Operating Budget Sections   | 11/11/2024 |
| ☐ Conduct 2025 Proposed Budget Public Hearing   | 11/25/2024 |
| ☐ Continue 2025 Proposed Budget Discussion  | 11/25/2024 |
| ☐ Approve 2025 Budget Documents and 2025 Budget and Appropriation Ordinance and 2024 Tax Levy Ordinance | 12/09/2024 |

# *2025 BUDGET HIGHLIGHTS*

## *ELEVATE ELMHURST PARKS (EEP)*

2025 EEP Strategic Work Plan and Budget reflect next steps to address community needs based on current operating environment, including:

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



# 2025 BUDGET HIGHLIGHTS

- 4.9% decrease in total revenues (\$1,347,576)
- 13.3% decrease in total expenditures including capital and debt (\$4,104,511)
- As compared to 2024, a decreased spend down of reserves for capital improvements (\$2,210,845 vs. \$4,785,389) that is largely reflective of the completion of two major new development projects in 2024 – Canine Corner and Pick Park

# 2025 BUDGET SUMMARY

	Revenues	Operating Expenditures	Operating Net <sup>1</sup>	Cash & Investment Spend Down	Total Expenditures	Net
<b>General Fund</b>	5,223,618	4,597,016	626,602	1,067,357	5,664,373	(440,755)
IMRF Fund	280,000	280,000	-	109,009	389,009	(109,009)
FICA Fund	756,800	756,800	-	56,040	812,840	(56,040)
Liability Fund	299,780	299,780	-	99,408	399,188	(99,408)
Audit Fund	59,600	58,508	1,092	-	58,508	1,092
<b>Recreation Fund</b>	12,912,688	12,070,681	842,007	880,193	12,950,874	(38,186)
Special Recreation Association Fund	715,119	674,863	40,256	126,295	801,158	(86,039)
Museum Fund	348,900	348,147	753	-	348,147	753
<b>Sugar Creek Golf Course Fund</b>	1,378,797	1,196,804	181,993	137,000	1,333,804	44,993
<b>Total Operating</b>	<b>21,975,302</b>	<b>20,282,599</b>	<b>1,692,703</b>	<b>2,475,302</b>	<b>22,757,901</b>	<b>(782,599)</b>
<b>Debt Service Fund</b>	1,474,003	1,474,003	-	-	1,474,003	-
<b>Capital Improvement Fund</b>	2,350,646	2,343,146	7,500	-	2,343,146	7,500
Paving & Lighting Fund	215,229	215,029	200	-	215,029	200
<b>Total Debt and Capital</b>	<b>4,039,878</b>	<b>4,032,178</b>	<b>7,700</b>	<b>-</b>	<b>4,032,178</b>	<b>7,700</b>
<b>Grand Total</b>	<b>26,015,180</b>	<b>24,314,777</b>	<b>1,700,403</b>	<b>2,475,302</b>	<b>26,790,079</b>	<b>(774,899)</b>

# 2025 CASH & INVESTMENTS

	A	B	C	D	E	F	G	H	I	J	K	L
	Audited 12/31/2023 Cash & Investments	2024 Budgeted Operating Revenue	2024 Budgeted Operating Expenses	Projected 12/31/2024 Cash & Investments	2025 Proposed Operating Revenue	2025 Proposed Operating Expenses	Proposed 12/31/2025 Cash & Investments	Target %	Budgeted Tier 1 2025 Fund Target <sup>[1]</sup>	Will the 2025 target be met?	Tier 2 Amount Over (Under) Tier 1 Target	
Fund/Department												
1 General	5,007,137	5,171,783	5,471,080	4,707,840	5,223,618	5,664,373	4,267,085	50%	2,298,508	YES!	1,968,577	
2 Recreation	6,005,931	11,691,298	13,370,353	4,326,876	12,912,688	12,950,874	4,288,690	15%	1,810,602	YES!	2,478,088	
3 IMRF	619,140	39,015	289,015	369,140	280,000	389,009	260,131	50%	194,505	YES!	65,627	
4 FICA	524,482	749,566	749,566	524,482	756,800	812,840	468,442	50%	406,420	YES!	62,022	
5 Liability	170,006	368,041	368,041	170,006	299,780	399,188	70,598	10%	39,919	YES!	30,679	
6 Audit	35,084	56,853	56,853	35,084	59,600	58,508	36,176	50%	29,254	YES!	6,922	
7 SRA	1,538,713	693,089	1,601,589	630,213	715,119	801,158	544,174	25%	168,716	YES!	375,458	
8 Museum	151,895	334,442	378,814	107,523	348,900	348,147	108,276	25%	87,037	YES!	21,239	
9 Sugar Creek	495,737	1,310,462	1,344,137	462,062	1,378,797	1,333,804	507,055		300,000	YES!	207,055	
<b>Total</b>	<b>14,548,125</b>	<b>20,414,549</b>	<b>23,629,448</b>	<b>11,333,226</b>	<b>21,975,302</b>	<b>22,757,901</b>	<b>10,550,627</b>		<b>5,334,960</b>		<b>5,215,667</b>	
10 Debt Service	116,970	1,422,932	1,422,539	117,363	1,474,003	1,474,003	117,363					
11 Capital Improvement Fund <sup>[2]</sup>	893,139	4,620,490	5,425,482	88,147	2,350,646	2,343,146	95,647					
12 Paving & Lighting	36,133	290,785	159,192	167,726	215,229	215,029	167,926					
13 IT Cash	176,007	-	-	176,007	-	-	176,007					
	<b>15,770,374</b>	<b>26,748,756</b>	<b>30,636,661</b>	<b>11,882,469</b>	<b>26,015,180</b>	<b>26,790,079</b>	<b>11,107,570</b>					

[1]Excluding use of reserves from 2025 Operating Expenses in the General and Recreation Funds

[2]2024 Budgeted Revenue and Expenses have been updated to reflect 2024 Projected Year End Amounts

*2025 ELEVATE  
ELMHURST PARKS  
STRATEGIC WORK PLAN*





# 2025 STRATEGIC WORK PLAN OVERVIEW



- ✓ Board reviewed proposed SWP tactics on August 12 and reached consensus on August 26
- ✓ SWP guided budget development and work planning
- ✓ Board formally approves SWP as part of budget document

Strategic Work Plan detail on  
2025 Budget Document pages 42-47

# 2025 STRATEGIC WORK PLAN UPDATES

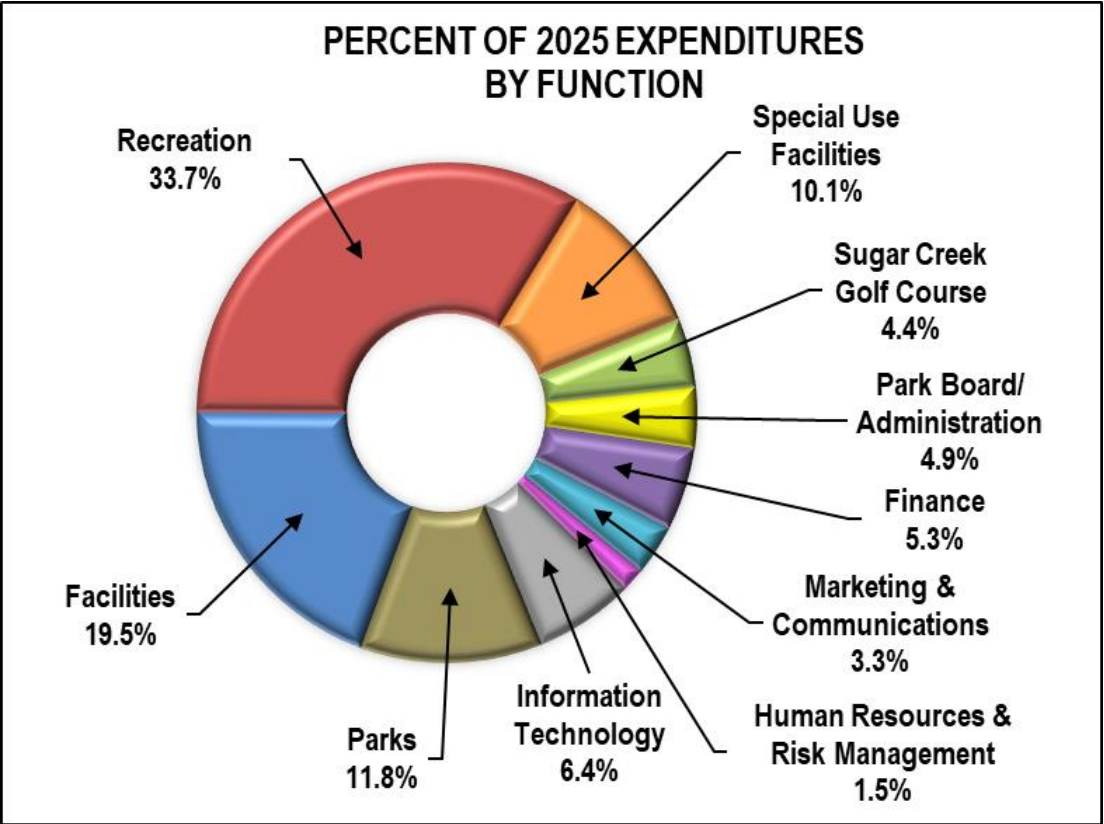
- ✓ **Invigorated Parks: Complete master plan for Berens Park mini golf site** (reworded original text: “Implement The Hub mini golf Space Master Plan”)
- ✓ **Invigorated Parks: Complete engineering for Berens Park tennis court replacement** (new tactic)
- ✓ **Dynamic Offerings: Update cost recovery goals** (deleted and combined with similar tactic under Stronger Finances Priority)

# *2025 BUDGET BY FUNCTION PRESENTATIONS*



# 2025 FUNCTION PRESENTATIONS

- Mission
- 2024 Accomplishments
- 2025 Work Plan Highlights
- 2025 Expense Highlights
- 2025 Revenue Highlights (as applicable)
- Trend Charts (as applicable)



# *ADMINISTRATION MISSION*

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

Administration Function on  
2025 Budget Document pages [124-129](#)



# BOARD/ADMINISTRATION 2024 ACCOMPLISHMENTS

- Completed, and Board approved, the Elevate Elmhurst Parks Plan (EEP)
- Determined and executed pre-referendum planning strategy, including forming Elevate Advisory Committee
- Completed indoor recreation facility and outdoor amenity concept plans to address high priority community needs
- Approved resolution to provide the community the choice on November 5 election ballot to fund projects and launched information campaign



# BOARD/ADMINISTRATION 2024 ACCOMPLISHMENTS

- Negotiated, and Board approved, a Memorandum of Understanding with Ray Graham Association (RGA) to use RGA's Elmhurst facility for programming
- Sought alternate revenue to offset EEP capital project costs
- Expanded DEIB Calendar program offerings and resource sharing, including holding first employee heritage open house
- Conducted Values Recognition Program survey



# BOARD/ADMINISTRATION 2025 WORK PLAN

- ✓ Undergo planning and engagement to address community needs for modernized and expanded indoor recreation spaces and new park amenities
- ✓ Begin reviewing existing partnership agreements after establishing criteria for prioritizing and scheduling their review
- Complete IAPD/IPRA Distinguished Agency re-accreditation process

## Strategic Priorities





# BOARD/ADMINISTRATION 2025 WORK PLAN

- Complete update of Administrative Policy Manual
- ✓ Hold training and communications meeting for all employees
- ✓ Implement Values Recognition Program improvements
- ✓ Assess and update DEIB Action Plan

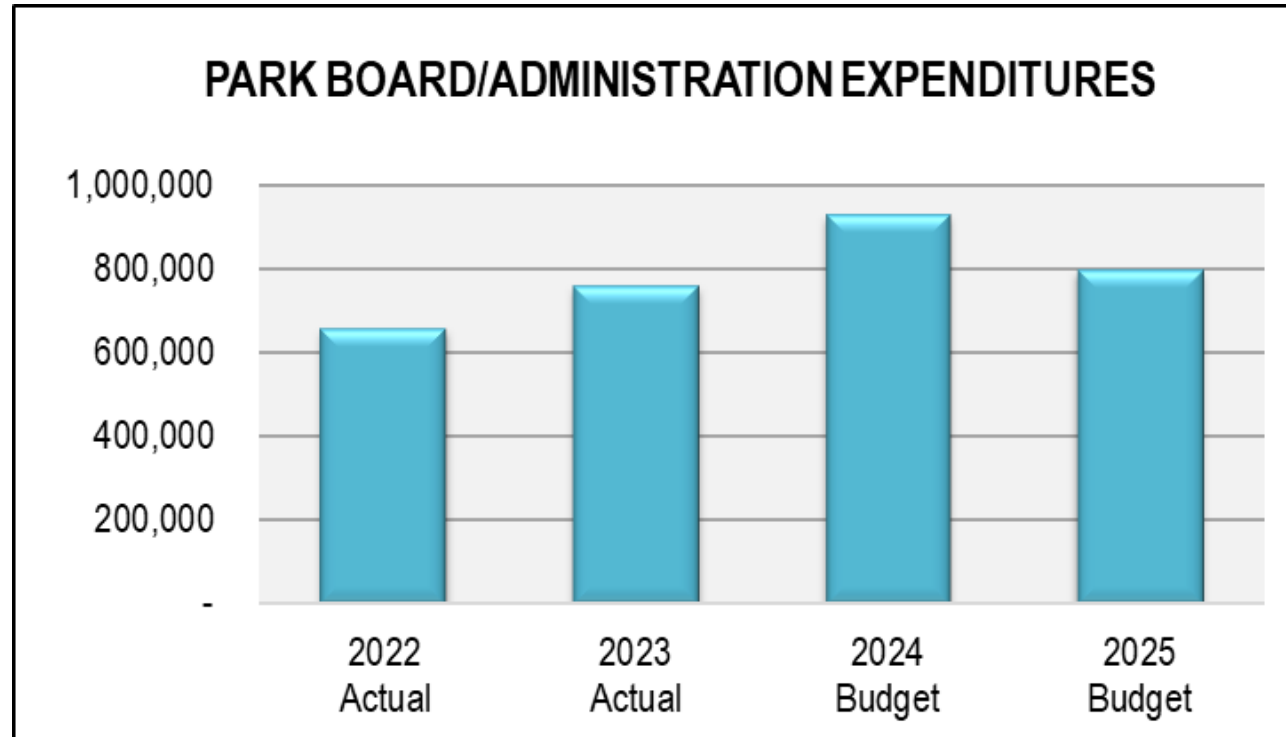


# BOARD/ADMINISTRATION EXPENSES

Expenditures by Object: Park Board/Administration						
Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	412,986	429,506	463,116	493,037	29,921	6.5%
Services	242,971	326,606	459,861	299,050	(160,811)	-35.0%
Supplies	5,387	4,954	8,080	8,080	-	0.0%
<b>Total</b>	<b>661,344</b>	<b>761,066</b>	<b>931,057</b>	<b>800,167</b>	<b>(130,890)</b>	<b>-14.1%</b>

- **Wages** – merit
- **Services** – reduction of \$188,970 in Consulting Services due to completing the Elevate Elmhurst Parks process and referendum and facility project planning

# BOARD/ADMINISTRATION EXPENSES



# *FINANCE MISSION*

To *provide efficient, quality financial 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

Finance Function on  
2025 Budget Document pages 124-129

# *FINANCE*

## *2024 ACCOMPLISHMENTS*

- Completed the sale of the Annual Rollover G.O. Bond
- Began review and update of financial policies
- Transitioned to the cloud version of the District's current financial software (BS&A)



# FINANCE

## 2025 WORK PLAN



- ✓ Create dashboards to communicate financial condition internally
- ✓ Explore the possibility of providing community access to the District's financial information
- ✓ Evaluate long-term bonding capability

# FINANCE

## 2025 WORK PLAN

- ✓ Complete review and update of financial policies to facilitate growth and achievement of goals and targets
- ✓ Update cost recovery model
  - Leverage the transition to the cloud version of the District's financial software by offering vendors the option for electronic payments



# FINANCE EXPENSES

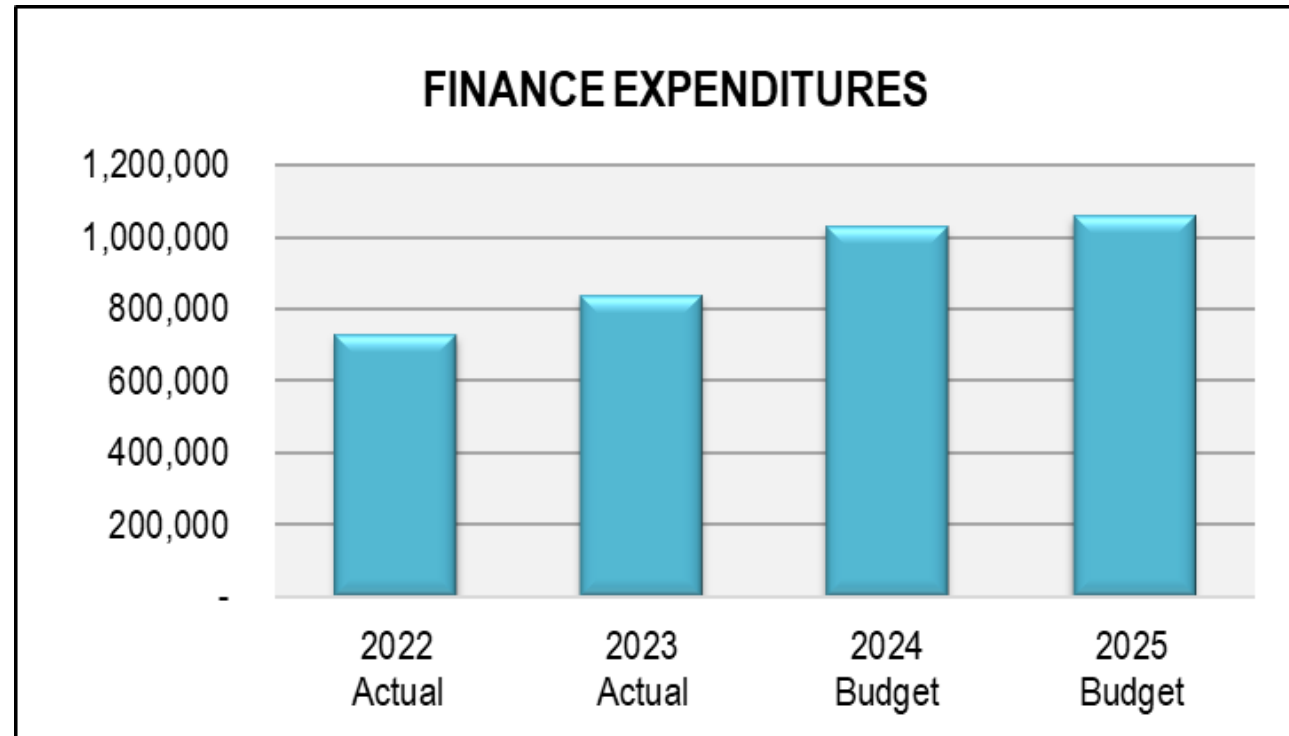
Expenditures by Object: Finance						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
<i>Wages</i>	222,223	239,434	248,143	263,920	15,777	6.4%
<i>Services</i>	509,167	599,620	779,108	791,531	12,423	1.6%
<i>Supplies</i>	966	2,079	6,500	5,500	(1,000)	-15.4%
<b>Total</b>	<b>732,356</b>	<b>841,133</b>	<b>1,033,751</b>	<b>1,060,951</b>	<b>27,200</b>	<b>2.6%</b>

- **Wages** – merit
- **Services** – primarily driven by a rise in IMRF and the District’s business insurance, offset by finance/bank fees
- **Supplies** – due to reductions in office supplies and equipment & furniture





# FINANCE EXPENSES



# TAX REVENUES

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
10,151,652	10,486,168	10,675,126	11,090,958	415,832	3.9%

- Taxes are budgeted to be 52.7% of all revenue
- Property Taxes are increasing by 4.5% (\$368,413) as compared to the 2023 aggregate extension (excludes debt service)
- Corporate Replacement Tax is unchanged as compared to the prior year



# 2025 TAXES IMPACT ON THE TAXPAYER

Formula used to calculate taxes:	2023 Actual Levy		2024 Proposed Levy for 2025 Proposed Budget
Fair Market Value	\$500,000	↑ 4.02%	in EAV \$520,100
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	\$165,000		\$171,633
Less \$6,000 Resident Exemption	\$159,000		\$165,633
\$100s of EAV	\$1,590		\$1,656
Park District Tax Rate per Levy	0.3272	↓ -0.33%	Rate 0.3261
Approximate Park District Taxes	\$520		\$540
Net Annual Change			\$20



# *MARKETING & COMMUNICATIONS MISSION*

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

Marketing & Communications Function on  
2025 Budget Document pages [124-129](#)

# MARKETING & COMMUNICATIONS 2024 ACCOMPLISHMENTS

- Communicated updates on the Pick Park and Pioneer Park playground replacements and hosted a ribbon cuttings
- Continued to educate the community about ActiveNet



# MARKETING & COMMUNICATIONS 2024 ACCOMPLISHMENTS

- Created and executed an educational campaign for Elevate Elmhurst Parks to ensure residents could make an informed decision
- Promoted cooking classes at the new KRC kitchen



# MARKETING & COMMUNICATIONS 2025 WORK PLAN

- Communicate updates on the Berens Park playground replacement and hold a ribbon cutting for the community
- Communicate updates about Canine Corner dog park and plan a grand opening



# MARKETING & COMMUNICATIONS 2025 WORK PLAN

- ✓ Review community events to expand inclusivity and accessibility
- ✓ Continue seeking alternate revenue to offset Elevate Elmhurst Parks capital project costs
- ✓ Explore and implement tools to enable the community to provide timely feedback





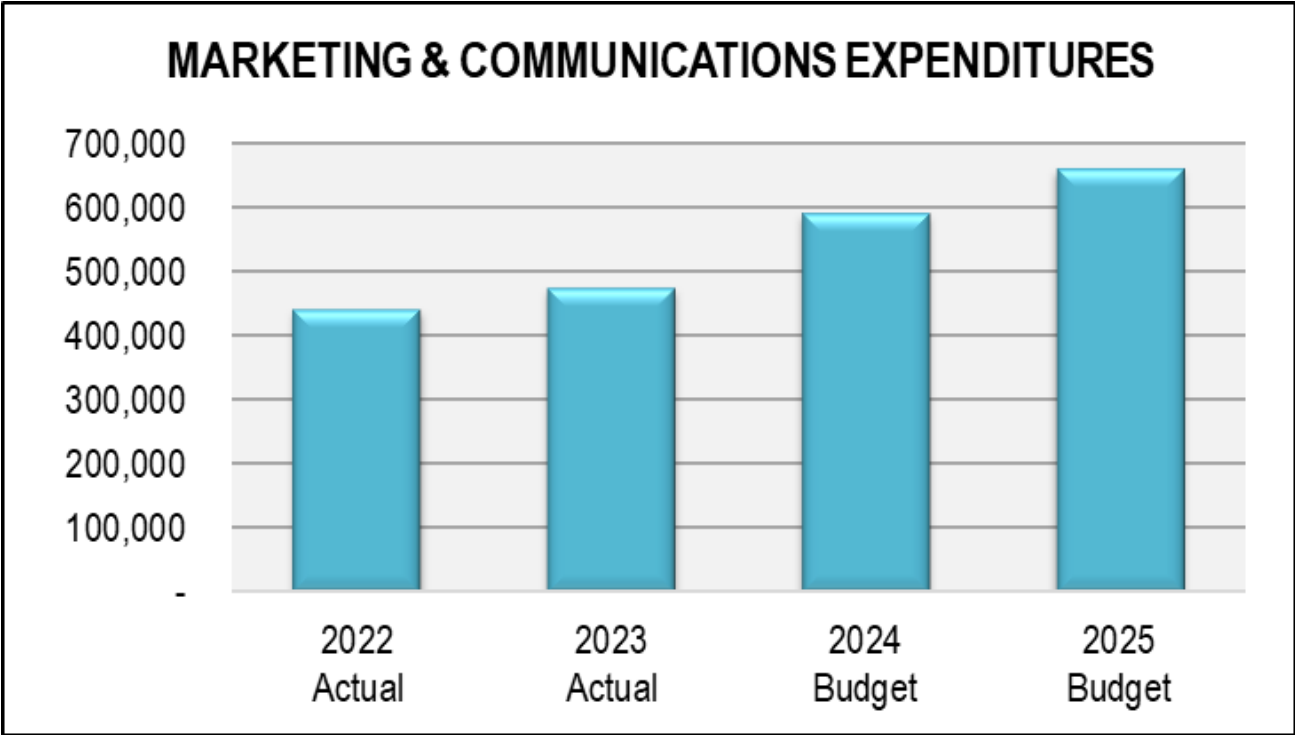
# MARKETING & COMMUNICATIONS EXPENSES

Expenditures by Object: Marketing & Communications						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
<i>Wages</i>	217,311	242,499	258,417	298,210	39,793	15.4%
<i>Services</i>	214,284	222,713	319,531	348,571	29,040	9.1%
<i>Supplies</i>	9,713	10,166	14,500	14,100	(400)	-2.8%
<b>Total</b>	<b>441,308</b>	<b>475,378</b>	<b>592,448</b>	<b>660,881</b>	<b>68,433</b>	<b>11.6%</b>

- **Wages** – merit, FLSA, and a proposed PT position
- **Services** – increase reflects event expenses and rebranding initiative
- **Supplies** – slight reduction in event supplies



# MARKETING & COMMUNICATIONS EXPENSES



# MARKETING & COMMUNICATIONS REVENUES



Revenue detail on  
2025 Budget Document page **108**



# *HUMAN RESOURCES & RISK MANAGEMENT MISSION*

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

Human Resources & Risk Management Function on  
2025 Budget Document pages [124-129](#)

# HUMAN RESOURCES & RISK MANAGEMENT 2024 ACCOMPLISHMENTS

- Created succession planning toolkit
- Developed full-time employee training plans
- Conducted employee pulse surveys through BambooHR
- Developed enhanced employee benefits



# *HUMAN RESOURCES & RISK MANAGEMENT 2024 ACCOMPLISHMENTS*

- Completed action items as part of the PDRMA Risk Management Review
- Developed a part-time employee mentorship program
- Developed and provided Equity 101 and Inclusive Leadership trainings



# HUMAN RESOURCES & RISK MANAGEMENT 2025 WORK PLAN

- ✓ Create part-time employee training plans
- ✓ Create peer program for new full-time employees
- ✓ Implement improvements to employee teams
- ✓ Implement new recognition initiatives for employees at all levels



# HUMAN RESOURCES & RISK MANAGEMENT EXPENSES

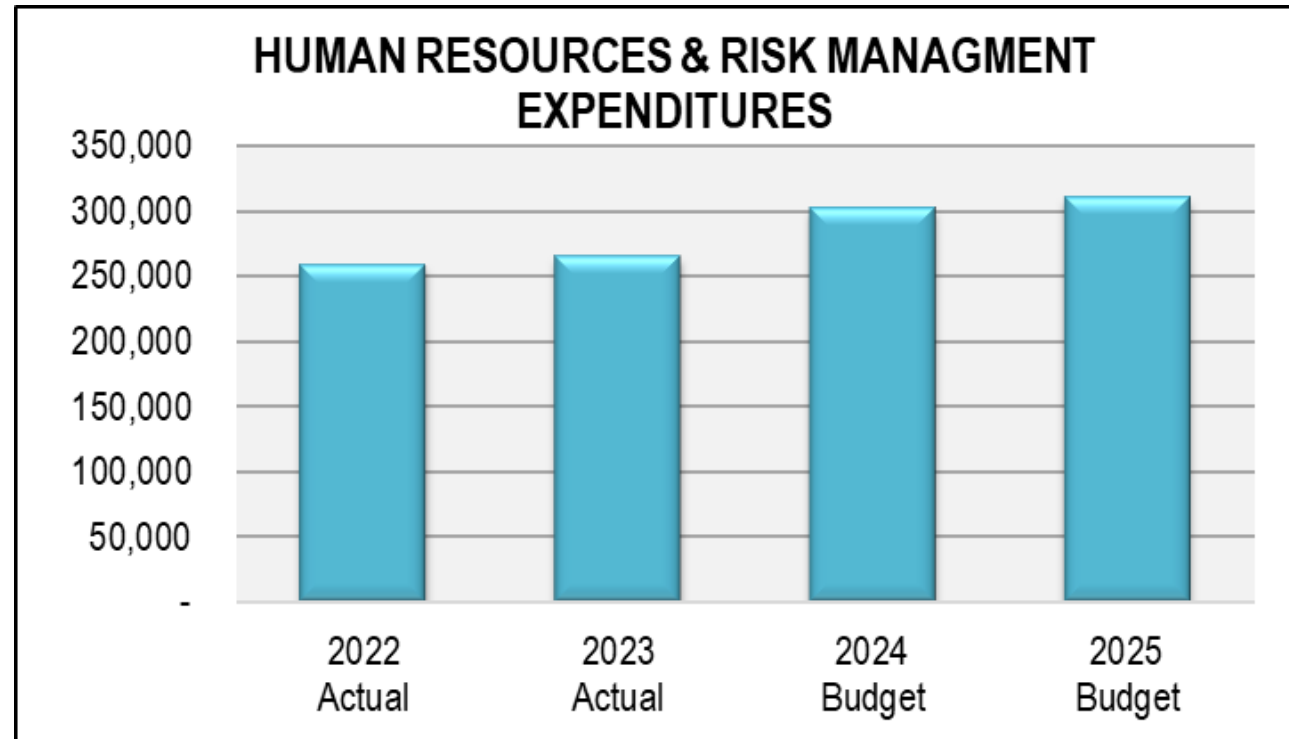
Expenditures by Object: Human Resources & Risk Management						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
<i>Wages</i>	162,779	173,877	182,978	197,846	14,868	8.1%
<i>Services</i>	91,990	86,622	111,462	104,403	(7,059)	-6.3%
<i>Supplies</i>	3,526	4,548	7,500	7,500	-	0.0%
<b>Total</b>	<b>258,295</b>	<b>265,047</b>	<b>301,940</b>	<b>309,749</b>	<b>7,809</b>	<b>2.6%</b>

- **Wages** – merit, FLSA, and a paid HR intern
- **Services** – DEIB training contract ended





# HUMAN RESOURCES & RISK MANAGEMENT EXPENSES



# INFORMATION TECHNOLOGY MISSION

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

Information Technology Function on  
2025 Budget Document pages [124-129](#)

# INFORMATION TECHNOLOGY 2024 ACCOMPLISHMENTS

- Implemented ActiveNet Hub reporting tool
- Launched ActiveNet APPs – Captivate and Connect
- Assisted in the implementation of the Asset Essentials work order system



# INFORMATION TECHNOLOGY 2024 ACCOMPLISHMENTS

- Implemented BS&A Cloud solution
- Implemented a wireless paging and emergency response system at Courts Plus
- Finalized Canine Corner dog park remote access entry



# INFORMATION TECHNOLOGY 2025 WORK PLAN

- Implement a cloud phone solution
- Implement PC and laptop hardware replacement
- Improve hardware infrastructure that supports current and future connectivity demands



# INFORMATION TECHNOLOGY 2025 WORK PLAN

- Continue to develop progressive reporting of registration
- Implement multimedia signage solution
- Continue implementation of Office 365 tools



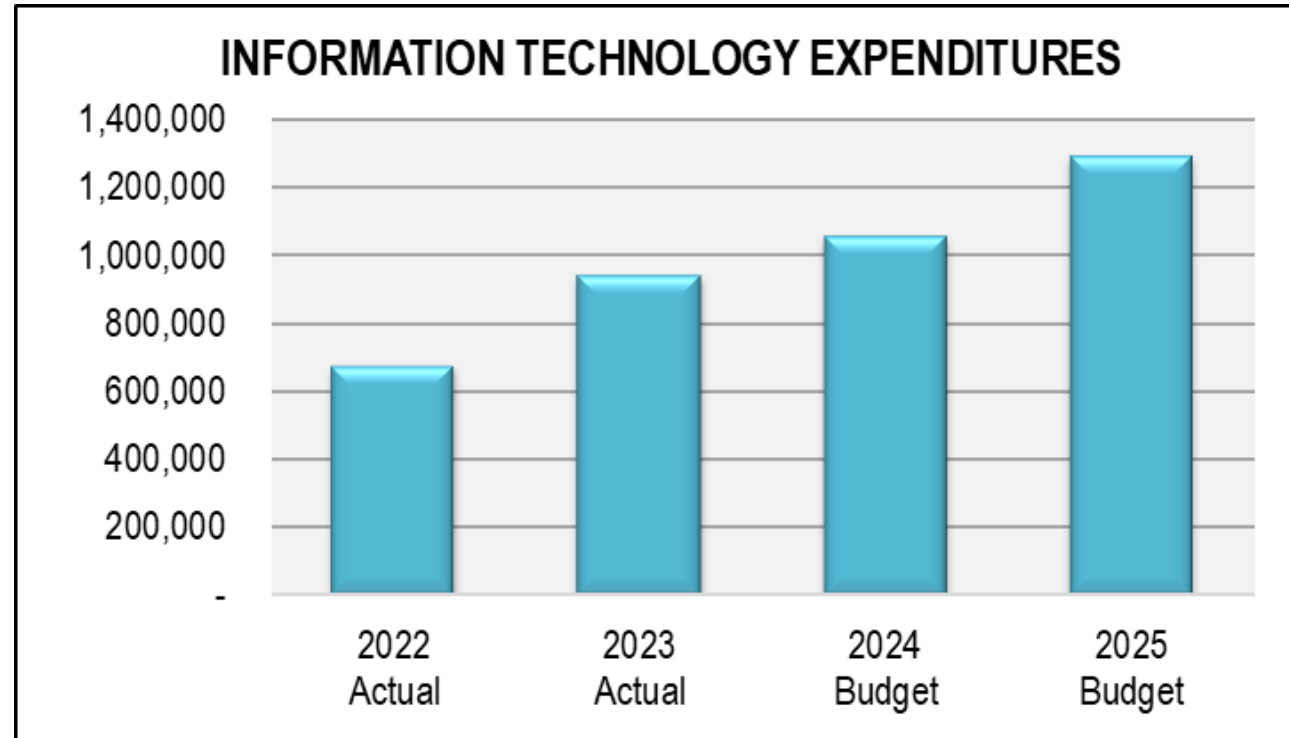
# INFORMATION TECHNOLOGY EXPENSES

Expenditures by Object: Information Technology						
Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
<i>Wages</i>	280,624	341,486	350,119	375,779	25,660	7.3%
<i>Services</i>	297,606	315,538	625,070	714,967	89,897	14.4%
<i>Supplies</i>	100,206	286,469	85,300	205,852	120,552	141.3%
<b>Total</b>	<b>678,436</b>	<b>943,493</b>	<b>1,060,489</b>	<b>1,296,598</b>	<b>236,109</b>	<b>22.3%</b>

- **Wages** – merit and FLSA
- **Services** – increasing due to software licensing and contractual services of planned projects
- **Supplies** – increasing due to hardware purchases for several infrastructure improvements



# INFORMATION TECHNOLOGY EXPENSES





# *PARKS MISSION*

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

Parks Function on  
2025 Budget Document pages [124-129](#)

# *PARKS*

## *2024 ACCOMPLISHMENTS*

- Recruited, hired, and trained new full-time Park Specialist III (Horticulture Crew Leader)
- Completed the Butterfield Park Field #1 fence and backstop replacement and field upgrades (\$391,750)
- Completed the scheduled replacement of two mowers and one new infield groomer (\$197,088)



# PARKS

## 2024 ACCOMPLISHMENTS



- Coordinated contractual mowing and natural area management (\$40,060)
- Completed the Wilder Park formal gardens masonry repair project (\$21,541)
- Completed the scheduled replacement of four fleet vehicles (\$256,021)

# PARKS 2025 WORK PLAN

- Complete the scheduled replacement of four fleet vehicles and one new fleet vehicle (\$263,006)
- Complete the scheduled replacement of two pieces of snow equipment and one new sweeper-vac (\$110,590)
- Complete landscape upgrades to the perimeter of Courts Plus (\$182,000)
- Monitor and maintain new landscaping and turf at Canine Corner dog park



# PARKS

## 2025 WORK PLAN



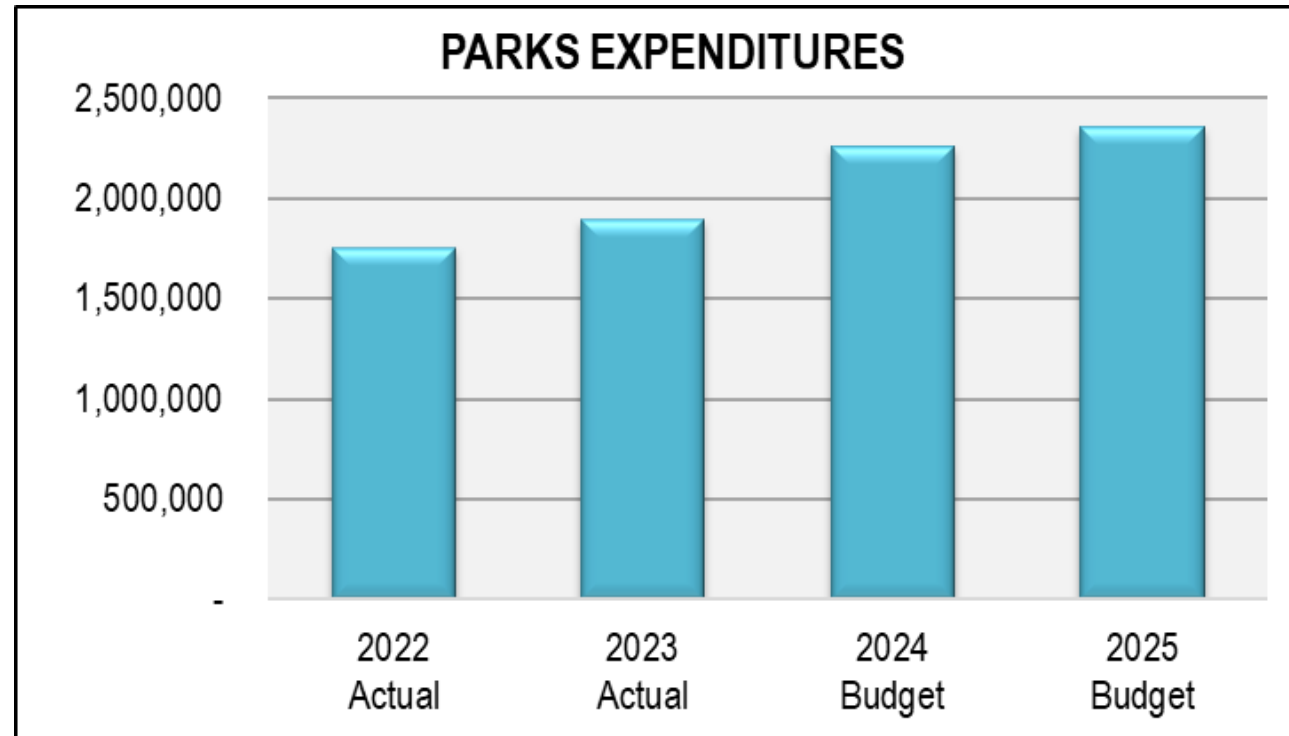
- ✓ Develop comprehensive improvement plan for athletic fields and ball diamonds (\$40,000)
- Coordinate the expansion of contractual mowing and natural area management
- Complete the East End Park ball diamonds backstop and fencing replacements (\$132,248)

# PARKS EXPENSES

Expenditures by Object: Parks						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
<i>Wages</i>	957,490	1,070,785	1,194,711	1,267,381	72,670	6.1%
<i>Services</i>	487,305	530,114	665,471	670,297	4,826	0.7%
<i>Repairs</i>	22,614	10,866	18,400	20,900	2,500	13.6%
<i>Supplies</i>	291,051	290,614	389,019	406,903	17,884	4.6%
<b>Total</b>	<b>1,758,460</b>	<b>1,902,379</b>	<b>2,267,601</b>	<b>2,365,481</b>	<b>97,880</b>	<b>4.3%</b>

- **Wages** – merit, FLSA, and expanded overtime budget
- **Repairs** – increasing due to contractual mechanical maintenance for growing facilities
- **Supplies** – increasing due to athletic field supplies and additional battery-powered landscape equipment

# ***PARKS EXPENSES***



# PARKS REVENUES

- Athletic field fees decreasing by 8% (\$18,832)



Revenue detail on  
2025 Budget Document page [112](#)



# *FACILITIES MISSION*

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

Facilities Function on  
2025 Budget Document pages [124-129](#)



# FACILITIES

## 2024 ACCOMPLISHMENTS

- Completed paving projects (\$133,454)
- Completed Pick Park development (\$676,276)
- Replaced Pioneer Park playground and completed improvements (\$381,222)
- Started construction of Canine Corner dog park



# FACILITIES

## 2024 ACCOMPLISHMENTS



- Replaced Kies Recreation Center gym floor (\$81,629) and updated the kitchen (\$480,722)
- Hired and trained new Division Manager
- Refurbished gymnasium floor at the Ray Graham Elmhurst Learning Community Center (\$41,500)

# FACILITIES 2025 WORK PLAN

- ✓ Implement Berens Park Hub playground master plan (\$740,000)
- ✓ Develop Crestview Park master plan (\$45,000)
- ✓ Replace Courts Plus roof top HVAC (\$45,000) and install Kies Recreation Center variable air volume system (\$25,000)
- Complete paving projects (\$282,824)



# FACILITIES

## 2025 WORK PLAN



- Install emergency gates at East End and Smalley Pools (\$24,000)
- ✓ Complete engineering for Berens Park tennis court replacement (\$34,000)
- ✓ Utilize tree consortium to acquire and install trees

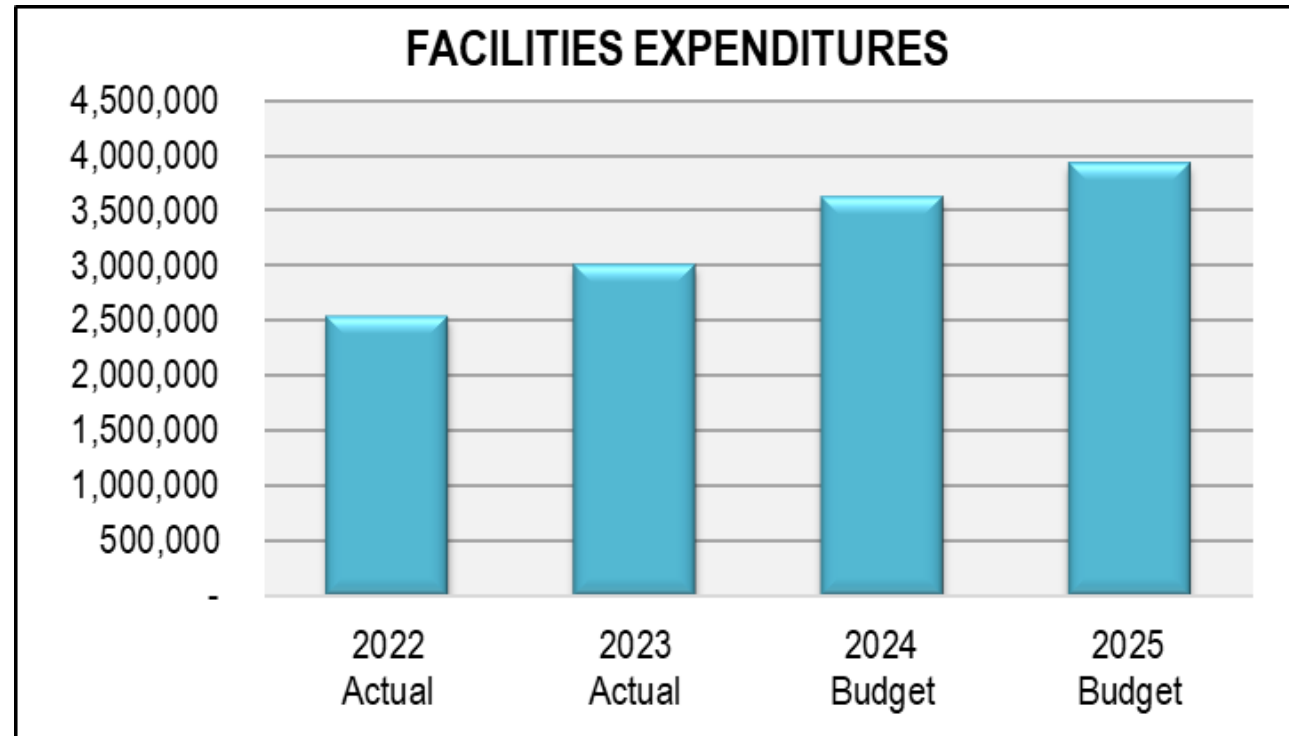
# FACILITIES EXPENSES

Expenditures by Object: Facilities						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
<i>Wages</i>	1,017,644	1,158,278	1,345,169	1,461,287	116,118	8.6%
<i>Services</i>	1,051,043	1,307,136	1,593,911	1,730,932	137,021	8.6%
<i>Repairs</i>	144,275	204,845	209,137	244,650	35,513	17.0%
<i>Supplies</i>	315,425	340,926	479,387	487,534	8,147	1.7%
<b>Total</b>	<b>2,528,387</b>	<b>3,011,185</b>	<b>3,627,604</b>	<b>3,924,403</b>	<b>296,799</b>	<b>8.2%</b>

- **Wages** – merit and FLSA
- **Services** – increasing due to waste hauling and utilities
- **Repairs** – increasing due to one-time repairs needed and rising contractual labor costs
- **Supplies** – increasing due to price increases and actual usage history



# FACILITIES EXPENSES



# *RECREATION MISSION*

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

Recreation Function on  
2025 Budget Document pages [124-129](#)





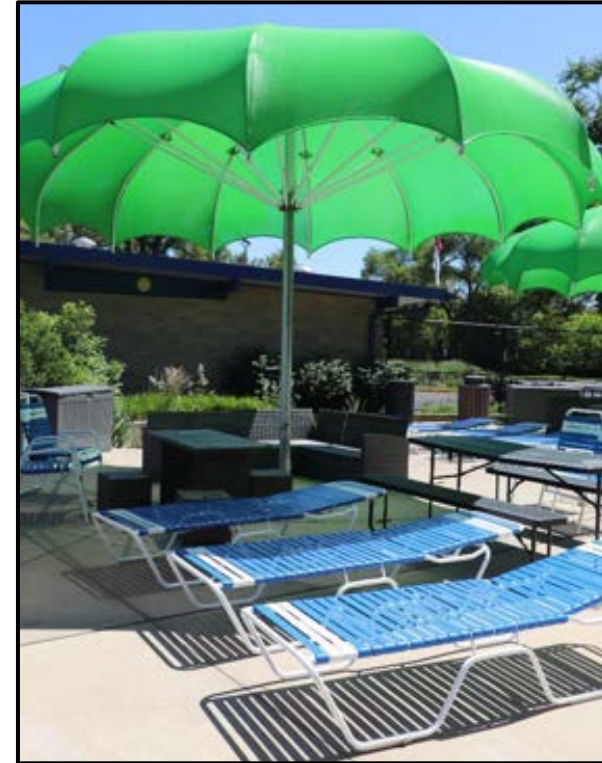
# RECREATION 2024 ACCOMPLISHMENTS

- Developed an operating plan and diverse menu of cooking classes for all ages
- Increased Funseekers enrollment by 64%
- Expanded Rec Station enrollment by 20%
- Added supplemental early childhood and youth sports classes at the Ray Graham Association Elmhurst Learning Center gym



# RECREATION 2024 ACCOMPLISHMENTS

- Offered new pool pass packages
- Launched cabana rentals at Smalley Pool
- Introduced ActiveNet Captivate mobile app to customers
- Began utilizing the Elevate Program Planning Matrix



# RECREATION 2025 WORK PLAN

- ✓ Expand adult wellness offerings
  - Expand offerings at the Kies Recreation Center, Ray Graham Association Elmhurst Learning Center, Wagner Community Center, and at School District 205 facilities
- ✓ Evaluate the age segmentation of the District's program menu



# RECREATION 2025 WORK PLAN

- Recruit, hire and train new Registration Coordinator
- ✓ Develop a program menu for Canine Corner dog park
- ✓ Expand adult programs and events

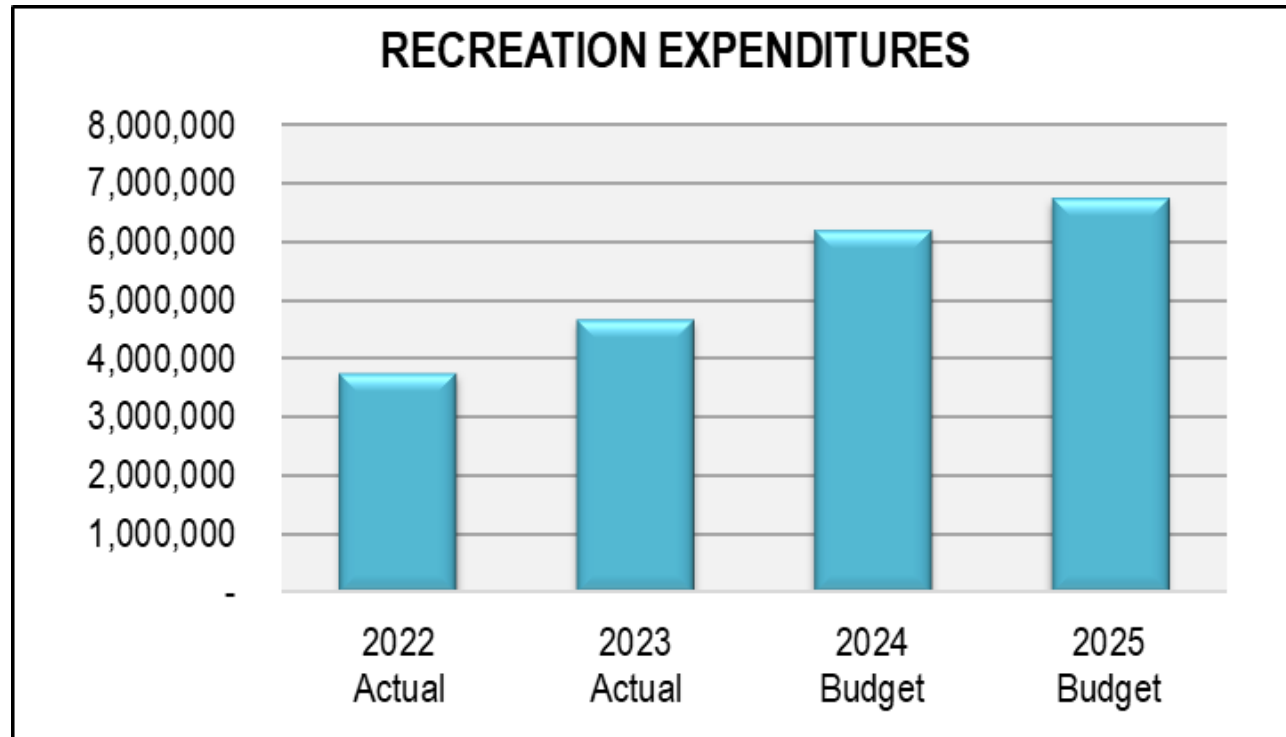


# RECREATION EXPENSES

Expenditures by Object: Recreation						
Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
<i>Wages</i>	2,486,981	3,128,429	4,351,819	4,793,167	441,348	10.1%
<i>Services</i>	1,182,754	1,385,637	1,656,550	1,720,950	64,400	3.9%
<i>Supplies</i>	110,048	180,397	216,083	256,449	40,366	18.7%
<b>Total</b>	<b>3,779,783</b>	<b>4,694,463</b>	<b>6,224,452</b>	<b>6,770,566</b>	<b>546,114</b>	<b>8.8%</b>

- **Wages** – merit, minimum wage, FLSA and a proposed new Registration Coordinator position
- **Services** – increasing primarily due to the addition of the contractor Hot Shot Sports to provide additional early childhood and youth instructional sports programs
- **Supplies** – increasing due to the need to replace gymnastics equipment and the expansion of programs

# RECREATION EXPENSES



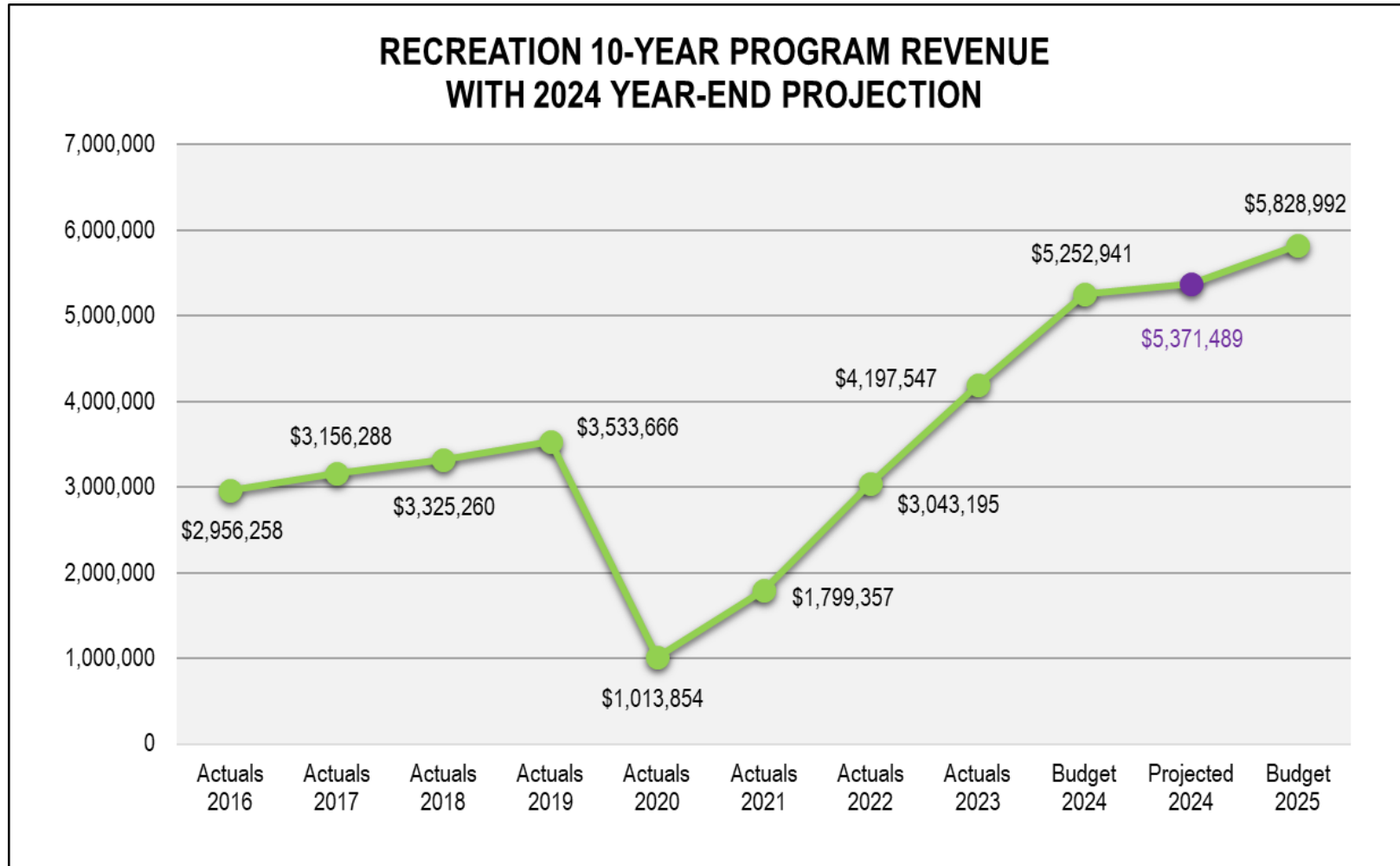
# RECREATION REVENUES

- Overall Revenue increasing by 10.2% (\$842,529)
  - Program revenues are increasing by 11% (\$576,051)
  - Pool Passes, Punch Cards, and Daily Admissions at outdoor pools are decreasing by 3.6% (\$18,540)



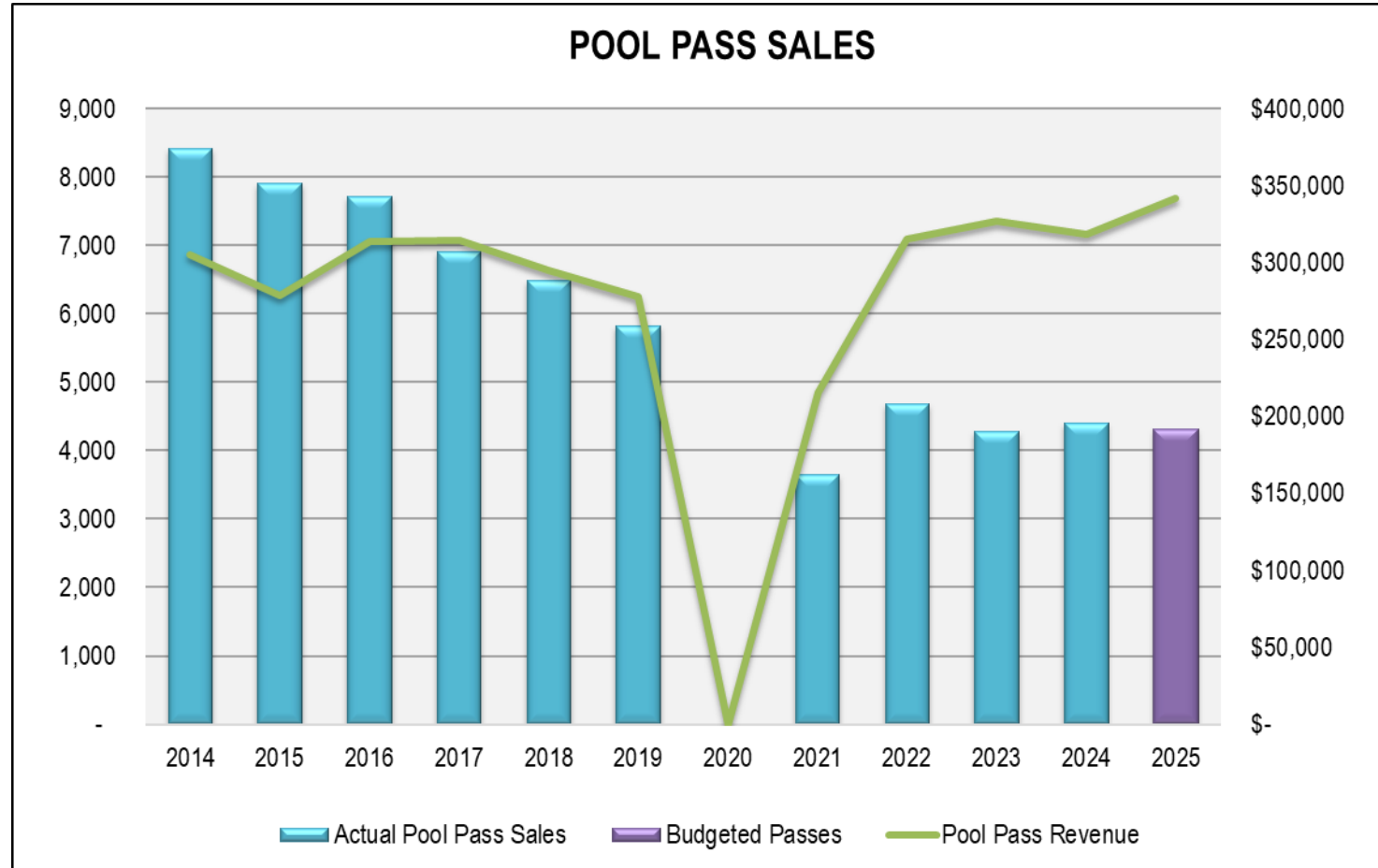
Revenue detail on  
2025 Budget Document pages **84-85**

# PROGRAM REVENUE TRENDS





# POOL PASS SALES TRENDS



# ***SPECIAL USE FACILITIES MISSION***

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

Special Use Facilities Function on  
2025 Budget Document pages **124-129**

# ***SPECIAL USE FACILITIES 2024 ACCOMPLISHMENTS***

- Completed the restructuring of Membership households and eliminated annual memberships, making the membership experience more efficient for members and staff
- Utilized the new program feature allowing members to self-manage their account online



# SPECIAL USE FACILITIES 2024 ACCOMPLISHMENTS

- Expanded the number of Leagues, Tournaments and Special Events for both pickleball and tennis
- Offered *Yoga in the Garden* classes at Wilder Park Formal Gardens
- Offered Sound Bowl Meditation at Wilder Park Formal Gardens and Wilder Mansion



# *SPECIAL USE FACILITIES 2025 WORK PLAN*

- Expand online member capabilities, i.e., memberships, massage reservations, and pickleball rentals
- Offer more short-term membership passes to better fit prospective members' needs
- Increase membership dues by 5% to keep up with rising costs and the increase in minimum wage



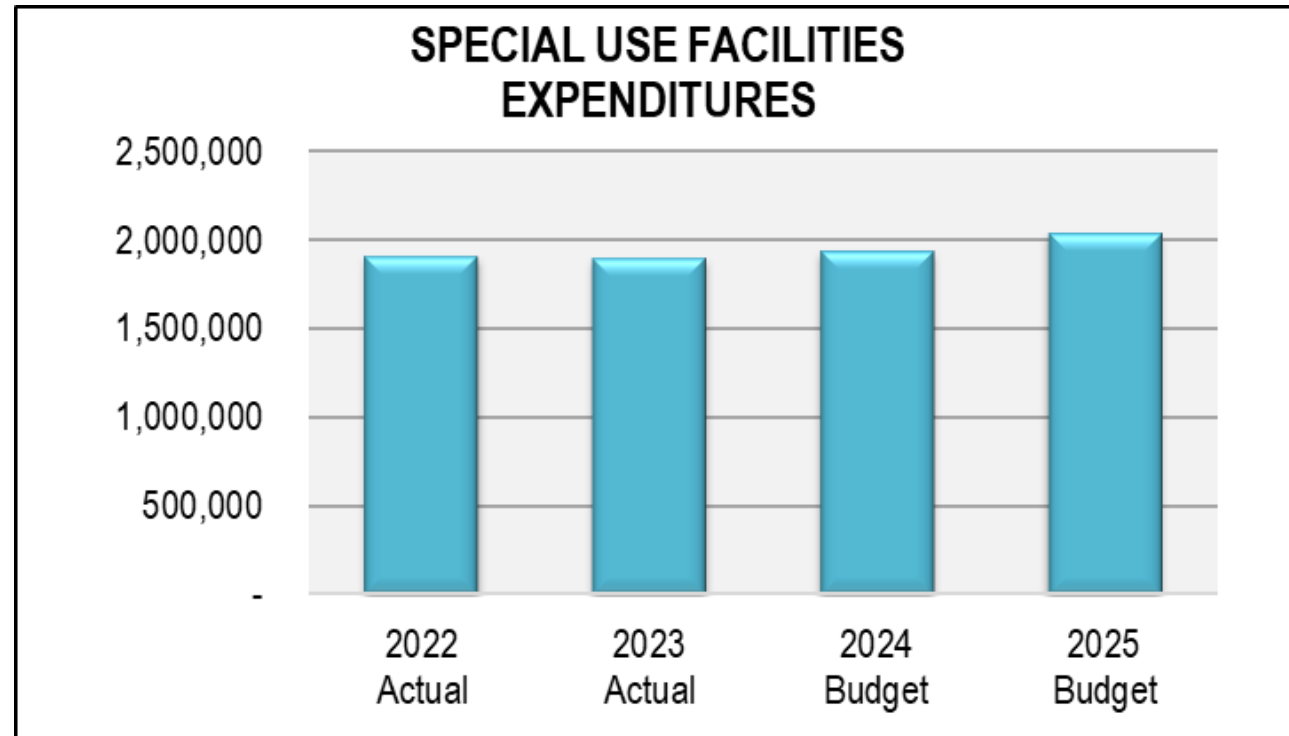
# SPECIAL USE FACILITIES EXPENSES

## Expenditures by Object: Special Use Facilities

Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
<i>Wages</i>	1,225,285	1,229,099	1,402,200	1,478,529	76,329	5.4%
<i>Services</i>	565,864	585,615	402,898	428,018	25,120	6.2%
<i>Repairs</i>	46,572	8,793	-	10,275	10,275	10275.0%
<i>Supplies</i>	69,840	74,755	134,590	123,700	(10,890)	-8.1%
<b>Total</b>	<b>1,907,561</b>	<b>1,898,262</b>	<b>1,939,688</b>	<b>2,040,522</b>	<b>100,834</b>	<b>5.2%</b>

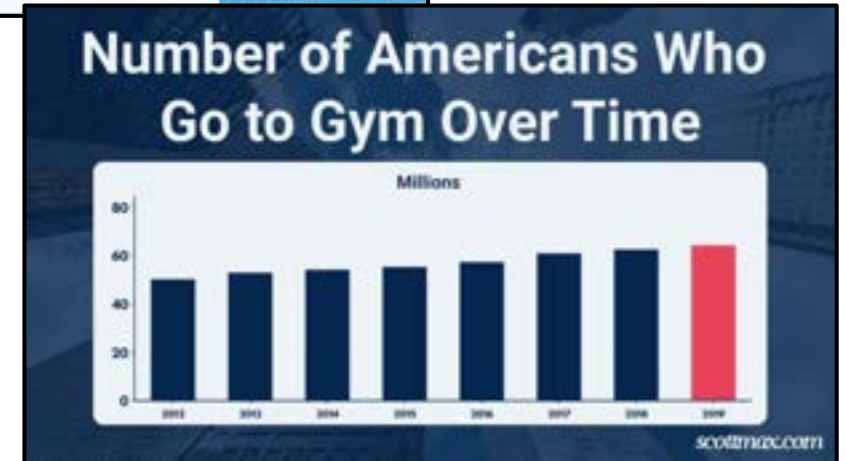
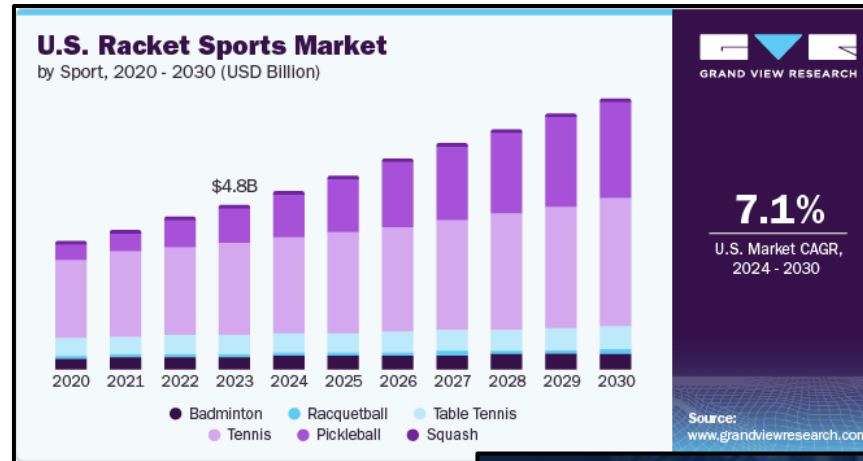
- **Wages** – merit and minimum wage
- **Services** – Healthcare & IMRF increases
- **Repairs** – responsibility for Fitness Equipment Repairs shifted back to Special Use Facilities from Facilities
- **Supplies** – Adjustment based on 3-year actuals average for Racquet Sports

# SPECIAL USE FACILITIES EXPENSES



# SPECIAL USE FACILITIES REVENUES

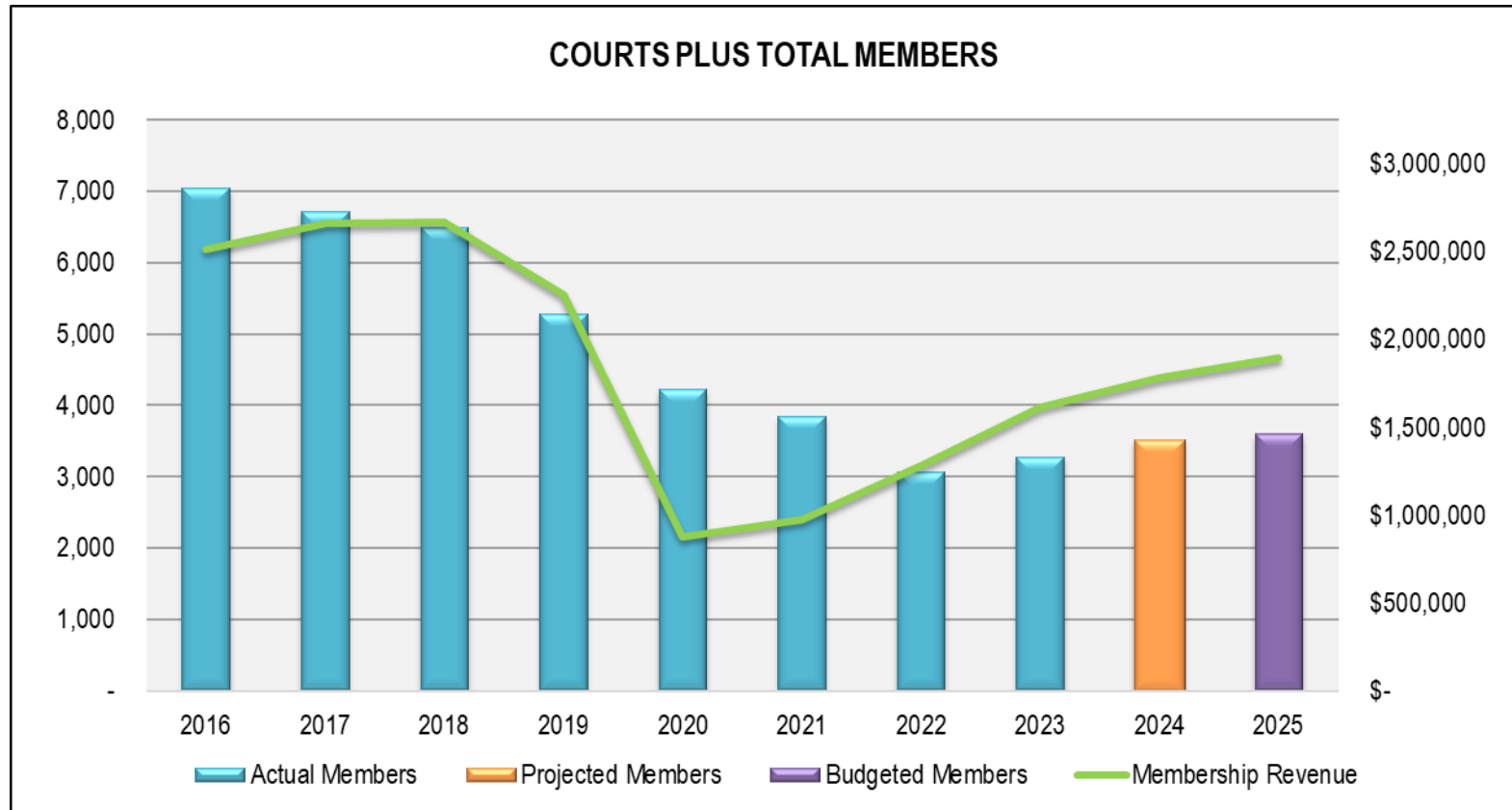
- Overall Revenue increasing by 9.8% (\$337,791)
  - Membership Dues (\$170,000)
  - Racquet Sports (\$153,000)
  - Personal Training (\$27,000)



Revenue detail on  
2025 Budget Document pages 85 & 114



# COURTS PLUS MEMBERSHIP TRENDS



# *SUGAR CREEK GOLF COURSE MISSION*

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

Sugar Creek Golf Course Function on  
2025 Budget Document pages [124-129](#)

# *SUGAR CREEK GOLF COURSE 2024 ACCOMPLISHMENTS*

- Awarded the APWA Suburban Branch and Chapter Project of the Year for Environment
- Awarded the Village of Villa Park's Green Champion Award



# *SUGAR CREEK GOLF COURSE 2024 ACCOMPLISHMENTS*

- Utilized ActiveNet for facility bookings and all programs
- Updated golf cart fleet



# SUGAR CREEK GOLF COURSE 2025 WORK PLAN

- Continue plant maintenance and invasive species control for the Creek Restoration Project
- Increase fees for driving range, cart rental, and green fees by \$1 resulting in an anticipated increased 5% revenue
- Add credit card reader to driving range ball dispenser for increased convenience and usage



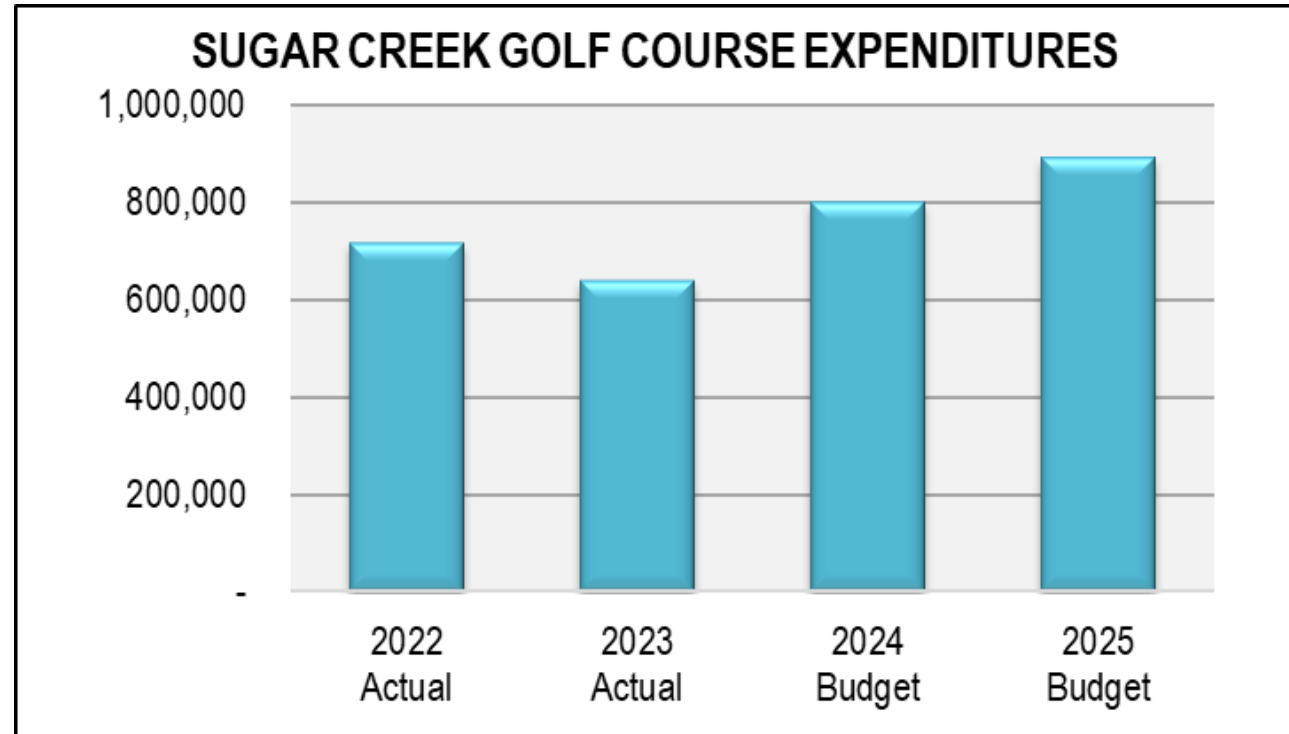
# SUGAR CREEK GOLF COURSE EXPENSES

## Expenditures by Object: Sugar Creek Golf Course

Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
<i>Wages</i>	408,136	429,179	441,920	468,852	26,932	6.1%
<i>Services</i>	98,468	30,867	140,972	194,986	54,014	38.3%
<i>Repairs</i>	20,043	5,318	26,900	26,900	-	0.0%
<i>Supplies</i>	189,682	173,369	187,842	198,092	10,250	5.5%
<b>Total</b>	<b>716,329</b>	<b>638,733</b>	<b>797,634</b>	<b>888,830</b>	<b>91,196</b>	<b>11.4%</b>

- **Wages** – merit, minimum wage, and FLSA
- **Services** – new maintenance of the shorelines from the Creek Restoration Project, health care for future full-time employe, and electricity costs.
- **Supplies** –for bunker repair, native plantings and irrigation system parts

# SUGAR CREEK GOLF COURSE EXPENSES



# SUGAR CREEK GOLF COURSE REVENUES

- Overall increase of 5.2% (\$68,335)
  - Daily Use Fee Increase
  - Driving Range Increase



Revenue detail on  
2025 Budget Document page [92](#)



# GOLF COURSE ROUNDS TRENDS



# *2025 BUDGET FINAL SUMMARY*



# 2025 BUDGET CALENDAR

- |   |            |
|---|------------|
| ✓ Achieve consensus on proposed 2025 Strategic Work Plan Tactics  | 08/26/2024 |
| ✓ Approve 2024 Tax Levy Resolution  | 10/14/2024 |
| ✓ Present 2025 Budget Overview and Proposed Capital Plan & Debt Sections                                | 10/28/2024 |
| ✓ Present 2025 Proposed Operating Budget Sections   | 11/11/2024 |
| ☐ Conduct 2025 Proposed Budget Public Hearing   | 11/25/2024 |
| ☐ Continue 2025 Proposed Budget Discussion  | 11/25/2024 |
| ☐ Approve 2025 Budget Documents and 2025 Budget and Appropriation Ordinance and 2024 Tax Levy Ordinance | 12/09/2024 |

***QUESTIONS?***

