



2025[🌿] BUDGET



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ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2025

ADMINISTRATIVE OFFICE

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

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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, 2024. 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 2025 budget document will be submitted to GFOA to determine its eligibility for the award in 2025.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Elmhurst Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

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The 2025 Budget document is divided into sections highlighted by tabs. Below is an explanation of what information can be found behind each tab. Each bolded topic represents a tab.

Section 1: Transmittal Letter: highlights the 2025 Budget, including how it addresses the priorities established by the Board, changes from the prior year and economic trends impacting 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 2025 Budget and lay the groundwork for future decision making. An assessment of cash and investment targets and fund balances and an overview of personnel trends, expenses, and staffing levels are provided.

Section 4: Budget Process and Financial Policies: summary of the budget process and reporting requirements and the financial policies that guide development of this budget and the financial activities of the District.

Section 5: Fund Summary: explains the fund structure (basic accounting unit) of the District and the purpose of each fund. An analysis of past and projected fund revenues and expenditures is provided.

Section 6: Revenue Analysis: summary of all revenue sources, including a detailed overview of each source and an explanation of how they are estimated.

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, 2024 accomplishments, 2025 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 2025 Capital Budget: summary of the long-range capital plan, detailed proposed 2025 capital budget revenues and expenditures, historical capital spending overview, and impact of capital projects on the operating budget.

Section 9: Debt Service Fund and Detail: overview of debt service obligations, the District's debt limit, and debt service schedules listing the maturity of all existing debt.

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.

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November 11, 2024

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 2025 Budget for the District's 105th fiscal year beginning January 1, 2025, and ending December 31, 2025. 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 Park District Code* and Park Board Policy. All required hearings have been held or are scheduled, with the appropriate notice provided.

Budgeting is not an independent process as other planning efforts, such as strategic planning and capital improvement planning, drive budget development. Therefore, the Board and staff review these other processes throughout the year as described on pages 41 and 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 July with staff review and development of the Strategic Work Plan and Long-range Capital Improvement 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 28 and November 11, 2024, and the Board's anticipated approval of the Budget and Appropriation Ordinance on December 9, 2024.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2024. In the proposed 2025 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.

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2025 Budget Summary

In formulating the annual budget, staff analyze a significant amount of data to project the next fiscal year's 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 more 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 to use sound financial planning to achieve the Board's priorities, utilize existing reserves to maintain assets, take steps and allocate 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 2025, 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 2025 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 *2025 Budget Summary by Fund* chart below, staff project the total 2025 Budget will have a deficit of \$864,788 (see Net Column) due to using \$2,210,845 from reserves in the General, Recreation, Special Recreation Association, and Sugar Creek Golf Course Funds for capital projects (see Cash & Investment Spend Down column). This intentional spend down is partially offset with an overall net operating surplus¹ of \$1,602,814 resulting from operating surpluses in the General, Recreation, 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 2025 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2025 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net ¹	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	5,223,618	4,630,326	593,292	1,067,357	5,697,683	(474,065)
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	300,440	(660)	99,408	399,848	(100,068)
Audit Fund	59,600	58,842	758	-	58,842	758
Recreation Fund	12,912,688	12,119,742	792,946	880,193	12,999,935	(87,247)
Special Recreation Association Fund	715,119	676,444	38,675	126,295	802,739	(87,620)
Museum Fund	348,900	350,302	(1,402)	-	350,302	(1,402)
Sugar Creek Golf Course Fund	1,378,797	1,199,592	179,205	137,000	1,336,592	42,205
Total Operating	21,975,302	20,372,488	1,602,814	2,475,302	22,847,790	(872,488)
Debt Service Fund	1,474,003	1,474,003	-	-	1,474,003	-
Capital Improvement Fund	2,350,646	2,343,146	7,500	-	2,343,146	7,500
Paving & Lighting Fund	215,229	215,029	200	-	215,029	200
Total Debt and Capital	4,039,878	4,032,178	7,700	-	4,032,178	7,700
Grand Total	26,015,180	24,404,666	1,610,514	2,475,302	26,879,968	(864,788)

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

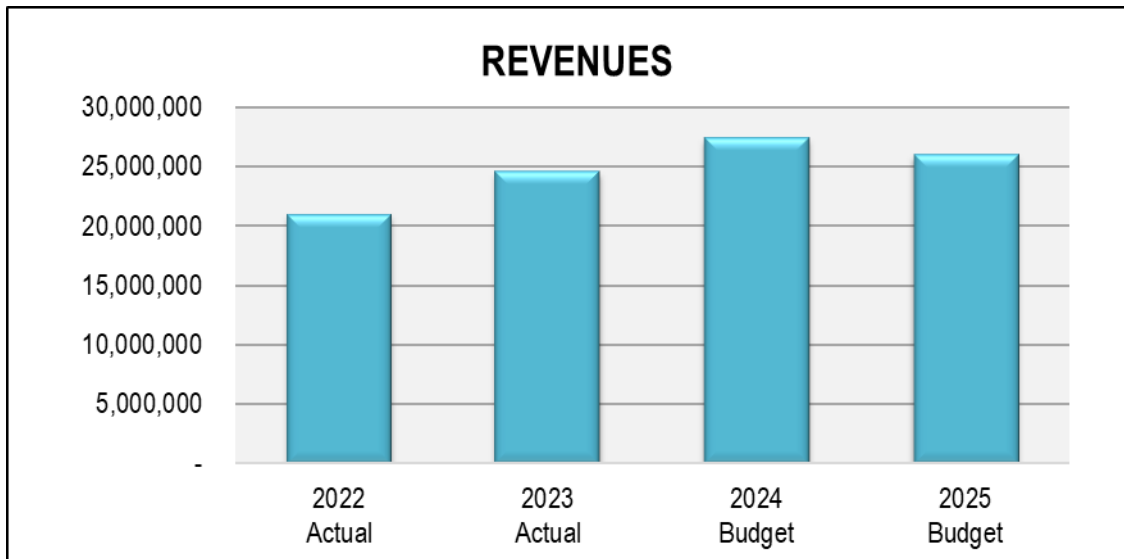
Revenue

Total proposed 2025 revenue for all funds is \$26,015,180, a decrease of 4.9% as compared to the 2024 Budget and a 6.1% increase over 2023 actual revenue. The overall decrease in 2025 Budget revenue as compared to the 2024 Budget and 2023 Actual revenue is primarily attributable to the completion of two major development projects in 2024 - Canine Corner dog park and Pick Park.

The following *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2022 Actual, 2023 Actual, 2024 Approved Budget, and 2025 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2025 Proposed Budget as compared to the 2024 Approved Budget by fund. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 73 and Revenue Analysis section on page 95.

Four-year Summary of Revenue by Fund

Fund/Fund	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
General Fund	4,346,807	5,127,699	5,171,783	5,223,618	51,835	1.0%
IMRF Fund	509,799	363,873	39,015	280,000	240,985	617.7%
FICA Fund	580,480	493,177	749,566	756,800	7,234	1.0%
Liability Fund	361,929	329,251	368,041	299,780	(68,261)	-18.5%
Audit Fund	54,603	180	56,853	59,600	2,747	4.8%
Recreation	8,856,643	10,986,230	11,691,298	12,912,688	1,221,390	10.4%
Special Recreation Association Fund	842,643	814,500	693,089	715,119	22,030	3.2%
Museum Fund	277,673	325,755	334,442	348,900	14,458	4.3%
Sugar Creek Golf Course Fund	1,578,442	1,641,263	1,310,462	1,378,797	68,335	5.2%
Total Operating Budget	17,409,019	20,081,928	20,414,549	21,975,302	1,560,753	7.6%
Debt Service Fund	1,558,377	1,378,069	1,422,932	1,474,003	51,071	56.3%
Capital Improvement Fund	1,849,644	2,816,468	5,234,490	2,350,646	(2,883,844)	-55.1%
Paving & Lighting Fund	139,643	247,072	290,785	215,229	(75,556)	-26.0%
Total	20,956,683	24,523,537	27,362,756	26,015,180	(1,347,576)	-4.9%



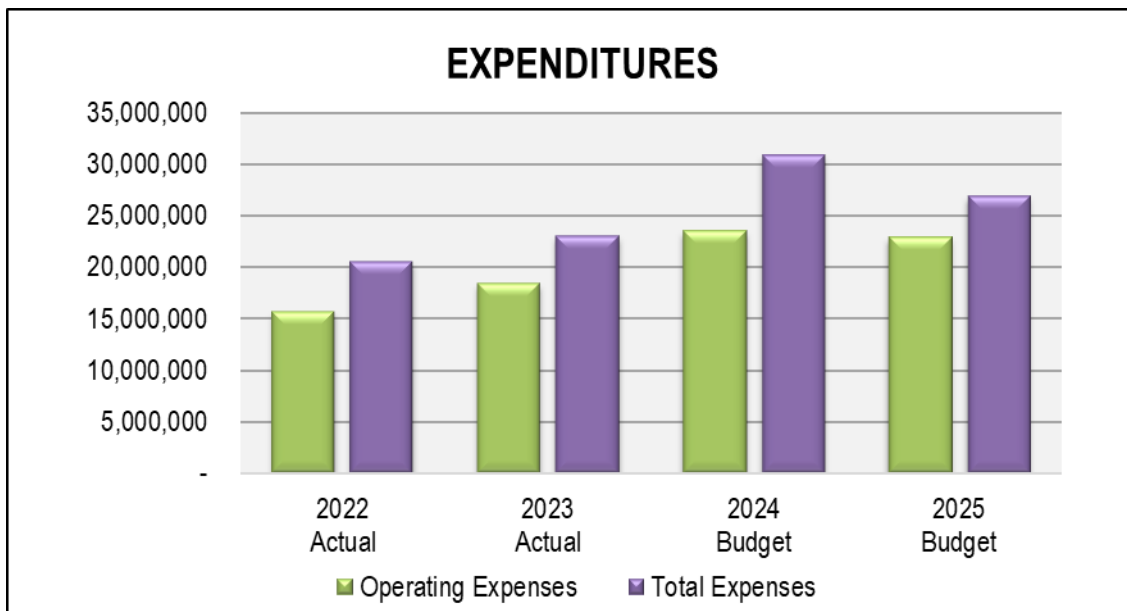
Expenditures

Total proposed 2025 expenditures for all funds are \$26,879,968, a 13.0% decrease from the 2024 Budget and a 16.8% increase as compared to 2023 Actual expenditures largely due to the aforementioned completion of two major development projects in 2024 - Canine Corner dog park and Pick Park. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 73 and the Expenditures by Function section on page 121.

The following Four-year Summary of Expenditures by Fund chart (and accompanying graph) provides comparisons of 2022 Actual, 2023 Actual, 2024 Approved Budget, and 2025 Projected Budget expenditures by fund. The following chart illustrates the amount and percent change of expenditures for the 2025 Projected Budget as compared to the 2024 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
General Fund	4,612,647	4,146,732	5,471,080	5,697,683	226,603	4.1%
IMRF Fund	422,565	282,932	289,015	389,009	99,994	34.6%
FICA Fund	487,078	558,683	749,566	812,840	63,274	8.4%
Liability Fund	308,127	304,657	368,041	399,848	31,807	8.6%
Audit Fund	47,676	52,623	56,853	58,842	1,989	3.5%
Recreation	7,559,583	10,831,313	13,370,353	12,999,935	(370,418)	-2.8%
Special Recreation Association Fund	1,010,880	701,268	1,601,589	802,739	(798,850)	-49.9%
Museum Fund	267,016	399,400	378,814	350,302	(28,512)	-7.5%
Sugar Creek Golf Course Fund	995,970	1,097,310	1,255,910	1,336,592	80,682	6.4%
Total Operating Budget	15,711,542	18,374,918	23,541,221	22,847,790	(693,431)	-2.9%
Debt Service Fund	1,561,240	1,375,323	1,422,539	1,474,003	51,464	3.6%
Capital Improvement Fund	2,837,229	3,048,295	5,653,530	2,343,146	(3,310,384)	-58.6%
Paving & Lighting Fund	350,405	220,376	277,300	215,029	(62,271)	-58.6%
Total	20,460,416	23,018,912	30,894,590	26,879,968	(4,014,622)	-13.0%
Net	496,267	1,504,625	(3,531,834)	(864,788)	2,667,046	-75.5%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided and influenced the development of the 2025 Budget.

Referendum

On August 5, 2024 the Park Board voted unanimously to give residents the choice to fund high-priority projects identified by the community through a referendum on the November 5, 2024 ballot.

A successful referendum would enable the District to replace Wagner Community Center, which was built in the 1950s as an elementary school, and build a new facility that will serve all ages and reduce wait lists. It would also fund a bandshell in Wilder Park, year-round heated restrooms at Wilder, Eldridge, and Crestview Parks as well as along the Prairie Path, and the conversion of a grass field to artificial turf at Berens Park.

The proposed projects not only meet the needs identified by the community in the Elevate Elmhurst Parks Plan but they also significantly enhance the quality of life for all residents, offering amenities and programs that improve health, wellness, and community engagement. These improved amenities will help protect property tax values and make Elmhurst an even more attractive place to live, work and play. The cost of the projects is \$89.95 million, and, if approved by taxpayers, would not be a permanent tax increase but rather paid over the course of 25 years. The District last went to referendum in 1971 and currently has one of the lowest tax rates of all DuPage County park districts at just five cents of every property tax dollar paid.

The decision came after the Park Board heard the results of a voter survey at their Monday, July 22 meeting. Jeff Andreasen of aQity Research presented the findings, which showed that 59% of registered voters in Elmhurst would support the projects that had been identified by residents as their top priorities. The Park Board also received overwhelming support to move forward with a referendum from the Elevate Advisory Committee, comprised of nearly 20 members from various community organizations, local businesses, and diverse demographics.

As of November 5, 2024, unofficial results indicate that a majority of Elmhurst Park District voters answered “yes” to the bond referendum request and following the community’s approval, the Park District will begin design development for the new Wagner Community Center along with the other projects in 2025, which will include community engagement. Simultaneously, plans will be made to temporarily relocate programs and services currently held at the Wagner Community Center beginning in fall 2025. Construction on the new Wagner Community Center is expected to start in 2026 with the new facility opening in fall 2027. The community bandshell, year-round heated restrooms, and upgrading a grass field to artificial turf will be completed from 2026 to 2028.

Following anticipated approval of this document on December 9, 2024, the District’s 2025 work plans and budget will be modified to reflect the successful passage of the referendum and will be done so in accordance with District policy and Park District Code.

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 the Plan's priorities. To develop the proposed 2025 SWP tactics, staff critically reviewed the District's progress towards completing 2024 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The Board reviewed (August 12, 2024) and reached preliminary consensus (August 26, 2024) on the proposed 2025 SWP tactics for 2025 Budget and work planning.

The proposed 2025 SWP outlines next steps for EEP Plan implementation, including modernizing current park amenities and facilities, expanding and enhancing offerings, increasing opportunities for communication and collaboration, growing fiscal capacity, and strengthening organizational culture. The 2025 SWP reflects the current operating environment and resources available to address EEP high priorities. Once the results of the referendum are known, early next year staff will bring to the Park Board an updated 2025 SWP that includes the tactics necessary to successfully execute the referendum projects.

As referenced throughout this document to illustrate how resources are being allocated towards EEP Plan implementation, the 2025 SWP reflects, but is not limited to, the following tactics that address the Plan's six Priorities:

- **Invigorated Parks:** implement Berens Park Hub playground master plan, complete master plan for Berens Park mini golf site, develop Crestview Park master plan, and develop comprehensive improvement plan for athletic fields and ball diamonds
- **Vibrant Facilities:** replace Courts Plus Café rooftop HVAC unit, install Kies Recreation Center variable air volume system, and assess options for improving full-time and part-time employee workspaces
- **Dynamic Offerings:** offer programs at Canine Corner dog park, expand wellness offerings for all ages, increase adult program opportunities and marketing, expand inclusivity and accessibility at community events, and explore options to expand maximum number of Rec Station registrants
- **Engaged Community:** explore and implement tools for community to provide timely feedback, implement methods to improve accessibility of communications, and begin reviewing existing partnership agreements
- **Stronger Finances:** complete review and update of financial policies to facilitate growth and achievement of goals and targets, update cost recovery model, evaluate long-term bonding capability to leverage debt capacity for funding capital projects, reduce capital costs by completing infield renovation projects in-house, and acquire and install trees more cost-effectively and ensure availability, quality, and necessary quantities through a tree consortium
- **Thriving Culture:** create part-time employee training plans, create peer program for new full-time employees, implement improvements to employee teams, hold training and communications meeting for all employees, assess and update Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan, and implement new recognition initiatives for employees at all levels

To be good stewards of taxpayer dollars, it not only takes financial discipline, but also 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 2025 SWP is on page 41.

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 considering the potential opportunities that lie ahead, it is also important to note the current state of the economy where the United States Inflation Rate as of September 2024 is 2.4%, as compared to 3.7% a year ago, as reported by the U.S., Bureau of Labor Statistics. According to an October 11, 2024, article from the Associated Press, “Americans’ outlook on the economy soured a bit this month...” as “consumers continue to express frustration over high prices,” while “...many consumers appear to be reserving judgement about the economy while they wait for the presidential campaign to finish.” In addition, according to the article “...economists noted that the decline occurred after the Federal Reserve cut its benchmark interest rate in September, while gas prices have steadily fallen and overall inflation has cooled, trends that should boost sentiment. Yet Hurricane Helene and Middle East turmoil could have pushed sentiment lower” and “after falling in anticipation of the Fed’s rate cut, mortgage rates have climbed in the past two weeks.” Lastly, the article states that “consumers have kept spending despite their gloomy responses to economic confidence surveys, buoying the economy.”

Lower inflation nationally combined with strong consumer spending are positive indicators for the District; however, continued demand for additional services by the community, external financial pressures including unfunded mandates concerning minimum wage and Fair Labor Standard Act requirements, along with increasing costs for health insurance necessitate recommending that the District’s tax levy be increased at 4.15% to ensure resources are available to maintain the District’s existing assets and address the Board’s priorities.

Finally, on the local level, the Equalized Assessed Value (EAV) of property within the District increased for the ninth consecutive year, by 5.02% in 2023.

All these factors combined make it 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 \$1,602,814 into the 2025 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, 2024, and 2025 provide more than six 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 53-55 and the Capital Improvement Policy on page 69.

Long-range Financial and Capital Plans

The proposed 2025 Budget contains both a five-year financial forecast and ten-year long-range capital plan projections so that the Board and staff can make informed long-term decisions on behalf of the community (see page 50 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 (\$34.2 million in asset management, equipment, and technology improvements and \$119.4 million in new construction, major redevelopment, and land acquisition projects, including referendum contingent 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 2025 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- and long-term future along with a hampered ability to provide the programs and services our customers expect.

In 2025 non-tax revenues are projected to decrease and staff proposes capital project spending of \$3,046,470 as compared to \$7,282,461 in 2024. This 58.2% decrease of \$4,235,991 is primarily reflective of the completion of two major Vision 2020 Plan development projects in 2024 – Canine Corner dog park and Pick Park. In accordance with the District’s long-term financial planning, staff recommend using reserves, property tax revenue, fund income, and debt proceeds to fund thirty-six (36) projects. Twenty of these projects are dedicated to asset management (\$1,512,170) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life. Ten projects are upgrades to current assets (\$1,235,300), which include adding capacity, new features, or innovations, and six projects are for planning potential future capital projects (\$224,000). The proposed capital budget also includes \$75,000 for contingency expenses 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 2025 Capital Budget and 2025-34 Long-Range Capital Plan and page 193 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 45.0% of budgeted revenues. As noted earlier, the EAV of property within the District increased last year by 5.02% to \$3,156,816,107 from the prior year of \$3,006,033,101. For the 2024 levy, use of the three-year prior average change in EAV results in a projected increase in 2024 of approximately 4.02% in EAV. Total new construction is estimated at approximately \$33,276,207, which is also based on the prior three-year average of new construction. The applicable CPI for the 12-month period ending December 31, 2023, is 3.4%.

Based upon those assumptions, the District’s limiting rate (excluding Special Recreation Association (SRA) and Bond and Interest (Debt Service) Funds) is calculated at 0.2605. After calculating the levy using this rate, the total increase would equate to \$368,413 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 2025 Budget:

- Adherence to the continued State mandated increase in the minimum wage;
- Effective January 1, 2025, the U.S. Department of Labor increased the Fair Labor Standards Act (FLSA) annual salary level threshold for exempt employees to \$58,656. To remain compliant, adjustments were made to the District’s Full-time Employee Salary Classification System. These changes have an estimated impact of \$53,424;
- District contributions to employee health care premiums in order 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, 2023, is 3.4%);
- Adequate funds for current and future required preventive maintenance of the District’s capital assets (projected at nearly \$34.2 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 2025 Budget, non-tax revenues are projected to be just under the policy target, accounting for 52.7% of total revenues (as compared to 54.8% in 2023).

Staffing Changes

In 2024, the budget included the creation of three new full-time positions specifically focused on the District's Vision 2020 priorities to provide sustainable, high-quality and inclusive program offerings, and to maintain and update existing parks, open spaces, facilities, and amenities. In 2025, the proposed budget does not recommend the creation of new full-time positions (40-hours per week).

Overall staffing expenditures in the 2025 Budget are proposed to increase by \$859,416 (8.4%) as compared to 2024 due to the continued expansion of offerings to meet community demand along with merit increases to recognize the contributions of all District staff (full-time, part-time, and seasonal) and the minimum wage and Fair Labor Standard Act requirements noted previously.

Organizational Culture

To retain our existing staff and continue being an employer of choice for prospective candidates, the District needs to 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 2025 SWP tactics (\$24,955 in the proposed budget dedicated to implementing these initiatives):

- Create part-time employee training plans
- Create peer program for new full-time employees
- Implement improvements to employee teams
- Hold training and communications meeting for all employees
- Assess and update Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan
- Continue enhancing Values Recognition Program
- Implement new recognition initiatives for employees at all levels.

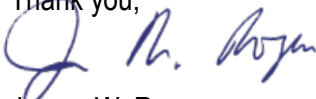
Conclusion

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 105th 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 Stenbridge, Director of Finance, Laura Guttman, Director of Strategy & Planning, and Nimfa Melesio, Administrative Office Supervisor 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 2025 Budget, and we look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

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2025 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District’s projected revenues and expenditures for the 2025 operating, debt, and capital budgets. The proposed 2025 Budget exhibits a net deficit of \$864,788 along with the spending down of cash and investments for operations and capital projects (\$2,475,302). The District’s operating budget includes a net operating surplus¹ of \$1,602,814 primarily due to operating surpluses in the General (\$593,292) and Recreation (\$792,946) Funds. The Capital Improvement Fund exhibits a net surplus of \$7,500 primarily due to the spending down of reserves (from revenues recorded in previous years) for capital projects, including, but not limited to the renovation of the Berens Park Hub Playground, Maintenance Vehicle Replacement, Backstop and Fencing Replacements at East End Park, and the development of a Master Plan for Crestview Park.

	2025 Budget Revenues	2025 Budget Expenditures
General Fund	5,223,618	5,697,683
IMRF Fund	280,000	389,009
FICA Fund	756,800	812,840
Liability Fund	299,780	399,848
Audit Fund	59,600	58,842
Recreation Fund	12,912,688	12,999,935
Special Recreation Association Fund	715,119	802,739
Museum Fund	348,900	350,302
Sugar Creek Golf Course Fund	1,378,797	1,336,592
Debt Service Fund	1,474,003	1,474,003
Capital Improvement Fund	2,350,646	2,343,146
Paving & Lighting Fund	215,229	215,029
Total	26,015,180	26,879,968

	Operating Revenues	Operating Expenditures	Operating Net ¹	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	5,223,618	4,630,326	593,292	1,067,357	5,697,683	(474,065)
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	300,440	(660)	99,408	399,848	(100,068)
Audit Fund	59,600	58,842	758	-	58,842	758
Recreation Fund	12,912,688	12,119,742	792,946	880,193	12,999,935	(87,247)
Special Recreation Association Fund	715,119	676,444	38,675	126,295	802,739	(87,620)
Museum Fund	348,900	350,302	(1,402)	-	350,302	(1,402)
Sugar Creek Golf Course Fund	1,378,797	1,199,592	179,205	137,000	1,336,592	42,205
Total Operating	21,975,302	20,372,488	1,602,814	2,475,302	22,847,790	(872,488)
Debt Service Fund	1,474,003	1,474,003	-	-	1,474,003	-
Capital Improvement Fund	2,350,646	2,343,146	7,500	-	2,343,146	7,500
Paving & Lighting Fund	215,229	215,029	200	-	215,029	200
Total Debt and Capital	4,039,878	4,032,178	7,700	-	4,032,178	7,700
Grand Total	26,015,180	24,404,666	1,610,514	2,475,302	26,879,968	(864,788)

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

Four-year Summary by Fund (2022 Actual, 2023 Actual, 2024 Budget, and 2025 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2022 Actual, 2023 Actual, 2024 Approved Budget, and 2025 Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2024 Approved Budget and 2025 Proposed Budget by fund. Total proposed 2025 revenue for all funds is \$26,015,180, a decrease of 4.9% as compared to the 2024 Budget and a 6.1% increase over 2023 actual revenue. The overall decrease in 2025 Budget revenue compared to the 2024 Budget is largely due to a decrease in grant revenue for capital projects. Total proposed 2025 expenditures for all funds are \$26,879,968, a 13.0% decrease from the 2024 Budget and a 16.8% increase as compared to 2023 Actual expenditures. Expenditures also reflect a decrease compared to the 2024 Budget expenditures largely due to less 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 ('24 vs '25)	% Change ('24 vs '25)
	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
General Fund	4,346,807	5,127,699	5,171,783	5,223,618	51,835	1.0%
IMRF Fund	509,799	363,873	39,015	280,000	240,985	617.7%
FICA Fund	580,480	493,177	749,566	756,800	7,234	1.0%
Liability Fund	361,929	329,251	368,041	299,780	(68,261)	-18.5%
Audit Fund	54,603	180	56,853	59,600	2,747	4.8%
Recreation	8,856,643	10,986,230	11,691,298	12,912,688	1,221,390	10.4%
Special Recreation Association Fund	842,643	814,500	693,089	715,119	22,030	3.2%
Museum Fund	277,673	325,755	334,442	348,900	14,458	4.3%
Sugar Creek Golf Course Fund	1,578,442	1,641,263	1,310,462	1,378,797	68,335	5.2%
Total Operating Budget	17,409,019	20,081,928	20,414,549	21,975,302	1,560,753	7.6%
Debt Service Fund	1,558,377	1,378,069	1,422,932	1,474,003	51,071	56.3%
Capital Improvement Fund	1,849,644	2,816,468	5,234,490	2,350,646	(2,883,844)	-55.1%
Paving & Lighting Fund	139,643	247,072	290,785	215,229	(75,556)	-26.0%
Total	20,956,683	24,523,537	27,362,756	26,015,180	(1,347,576)	-4.9%

Fund/Fund	Expenditures				Difference ('24 vs '25)	% Change ('24 vs '25)
	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
General Fund	4,612,647	4,146,732	5,471,080	5,697,683	226,603	4.1%
IMRF Fund	422,565	282,932	289,015	389,009	99,994	34.6%
FICA Fund	487,078	558,683	749,566	812,840	63,274	8.4%
Liability Fund	308,127	304,657	368,041	399,848	31,807	8.6%
Audit Fund	47,676	52,623	56,853	58,842	1,989	3.5%
Recreation	7,559,583	10,831,313	13,370,353	12,999,935	(370,418)	-2.8%
Special Recreation Association Fund	1,010,880	701,268	1,601,589	802,739	(798,850)	-49.9%
Museum Fund	267,016	399,400	378,814	350,302	(28,512)	-7.5%
Sugar Creek Golf Course Fund	995,970	1,097,310	1,255,910	1,336,592	80,682	6.4%
Total Operating Budget	15,711,542	18,374,918	23,541,221	22,847,790	(693,431)	-2.9%
Debt Service Fund	1,561,240	1,375,323	1,422,539	1,474,003	51,464	3.6%
Capital Improvement Fund	2,837,229	3,048,295	5,653,530	2,343,146	(3,310,384)	-58.6%
Paving & Lighting Fund	350,405	220,376	277,300	215,029	(62,271)	-58.6%
Total	20,460,416	23,018,912	30,894,590	26,879,968	(4,014,622)	-13.0%
Net	496,267	1,504,625	(3,531,834)	(864,788)	2,667,046	-75.5%

**Revenue by Source, Expenditures by Object, and Expenditures by Function
(2022 Actual, 2023 Actual, 2024 Budget and 2025 Budget)**

The *Revenues by Source* chart below illustrates the 2022 and 2023 Actual, 2024 Approved Budget, and 2025 Proposed Budget revenues by source and the amount and percent change between the 2024 Approved and 2025 Proposed Budget revenues by source. Overall, 2025 revenues by source are decreasing by 4.9% (\$1,347,576) as compared to the 2024 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2022 and 2023 Actual, 2024 Approved Budget, and 2025 proposed expenditures by function or by object respectively and the amount and percent change between 2024 approved and 2025 Proposed Budget expenditures by function or by object respectively. Overall, 2025 expenditures are decreasing by 13.0% (\$4,014,622) as compared to the 2024 Budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 95; 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 121.

Revenues by Source

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Taxes	10,151,652	10,486,168	10,675,126	11,090,958	415,832	3.9%
Donations, Advertising, Sponsorships	273,335	219,910	791,000	85,700	(705,300)	-89.2%
Grants	557,926	735,412	1,040,300	-	(1,040,300)	-100.0%
Program Fees	4,218,536	5,574,683	6,522,398	7,324,347	801,949	12.3%
Rentals, Leases	769,876	908,634	914,211	908,585	(5,626)	-0.6%
Passes, Membership, Daily Uses	2,541,451	3,039,206	3,219,141	3,435,235	216,094	6.7%
Merchandise Sales	232,905	244,748	218,647	224,885	6,238	2.9%
Transfers	1,963,696	2,876,374	3,765,233	2,549,570	(1,215,663)	-32.3%
Bond, Insurance, Other Proceeds	224,138	83,412	-	-	-	0.0%
Interest	23,168	354,990	216,700	395,900	179,200	82.7%
Total Revenues	20,956,683	24,523,537	27,362,756	26,015,180	(1,347,576)	-4.9%

Expenditures by Object

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Salaries & Wages	7,391,459	8,442,572	10,238,592	11,098,008	859,416	8.4%
Services	4,749,733	5,398,873	6,762,834	7,103,594	340,760	5.0%
Repairs	233,504	229,822	254,437	302,725	48,288	19.0%
Supplies	1,095,844	1,368,277	1,528,801	1,713,710	184,909	12.1%
Capital	3,948,472	3,854,329	7,282,461	3,046,470	(4,235,991)	-58.2%
Transfers/Debt	3,041,404	3,725,039	4,827,465	3,615,461	(1,212,004)	-25.1%
Total Expenses	20,460,416	23,018,912	30,894,590	26,879,968	(4,014,622)	-13.0%

Expenditures by Function

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Park Board/Administration	661,344	761,066	931,057	804,989	(126,068)	-13.5%
Finance	732,356	841,133	1,033,751	1,064,301	30,550	3.0%
Marketing & Communications	441,308	475,378	592,448	665,703	73,255	12.4%
Human Resources & Risk Management	258,295	265,047	301,940	312,537	10,597	3.5%
Information Technology	678,436	943,493	1,060,489	1,300,894	240,405	22.7%
Parks	1,758,460	1,902,379	2,267,601	2,383,395	115,794	5.1%
Facilities	2,528,387	3,011,185	3,627,604	3,946,479	318,875	8.8%
Recreation	3,779,783	4,694,463	6,224,452	6,788,445	563,993	9.1%
Special Use Facilities	1,907,561	1,898,262	1,939,688	2,049,676	109,988	5.7%
Sugar Creek Golf Course	716,329	638,733	797,634	891,618	93,984	11.8%
Capital/Transfers/Debt/Misc	6,998,157	7,587,773	12,117,926	6,671,931	(5,445,995)	-44.9%
Total Expenditures by Function	20,460,416	23,018,912	30,894,590	26,879,968	(4,014,622)	-13.0%
Net	496,267	1,504,625	(3,531,834)	(864,788)	2,667,046	-75.5%

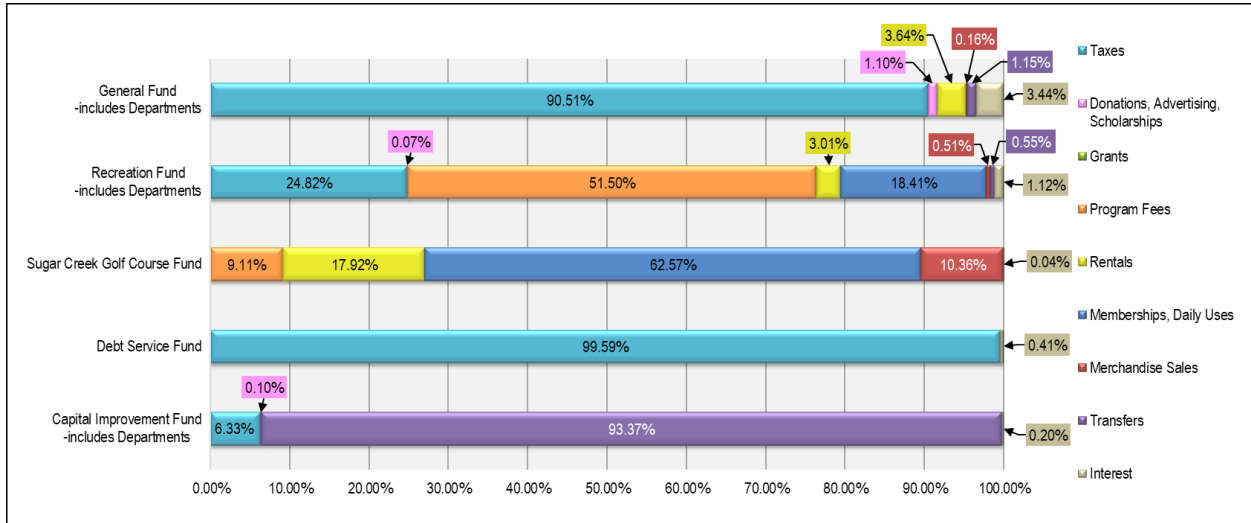
2025 Budget
Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the proposed 2025 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 95); 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 121).

Revenues by Source	General Fund-	Recreation	Sugar Creek	Debt Service	Capital	Total
	includes	Fund-includes	Golf Course		Improvement	
	Departments	Departments	Fund	Fund	Fund-includes	
Taxes	5,991,280	3,469,162	-	1,468,003	162,513	11,090,958
Donations, Advertising, Scholarships	73,000	10,200	-	-	2,500	85,700
Grants	-	-	-	-	-	-
Program Fees	-	7,198,702	125,645	-	-	7,324,347
Rentals	241,050	420,455	247,080	-	-	908,585
Memberships, Daily Uses	-	2,572,569	862,666	-	-	3,435,235
Merchandise Sales	10,400	71,679	142,806	-	-	224,885
Transfers	76,368	77,540	-	-	2,395,662	2,549,570
Bond, Insurance Proceeds	-	-	-	-	-	-
Interest	227,700	156,400	600	6,000	5,200	395,900
Total Revenues	6,619,798	13,976,707	1,378,797	1,474,003	2,565,875	26,015,180
Expenditures by Object						
Salaries & Wages	2,486,834	8,138,522	472,652	-	-	11,098,008
Services	3,089,200	3,661,846	342,548	10,000	-	7,103,594
Repairs	41,400	207,825	53,500	-	-	302,725
Supplies	673,431	834,387	205,892	-	-	1,713,710
Capital	-	326,295	162,000	-	2,558,175	3,046,470
Transfers/Debt	1,067,357	984,101	100,000	1,464,003	-	3,615,461
Total Expenditures by Object	7,358,222	14,152,976	1,336,592	1,474,003	2,558,175	26,879,968
Net	(738,424)	(176,269)	42,205	-	7,700	(864,788)
Expenditures by Function						
Park Board/Administration	454,907	350,082	-	-	-	804,989
Finance	509,476	486,932	67,893	-	-	1,064,301
Marketing & Communciations	408,134	257,569	-	-	-	665,703
Human Resources						
& Risk Management	180,063	132,474	-	-	-	312,537
Information Technology	513,968	786,926	-	-	-	1,300,894
Parks	2,062,247	321,148	-	-	-	2,383,396
Facilities	1,548,044	2,283,354	115,081	-	-	3,946,479
Recreation	446,399	6,342,046	-	-	-	6,788,445
Special Use Facilities	167,627	1,882,049	-	-	-	2,049,675
Sugar Creek Golf Course	-	-	891,618	-	-	891,618
Capital/Transfer/Debt	1,067,357	1,310,396	262,000	1,474,003	2,558,175	6,671,931
Total Expenditures by Function	7,358,222	14,152,976	1,336,592	1,474,003	2,558,175	26,879,968
Net	(738,424)	(176,269)	42,205	-	7,700	(864,788)

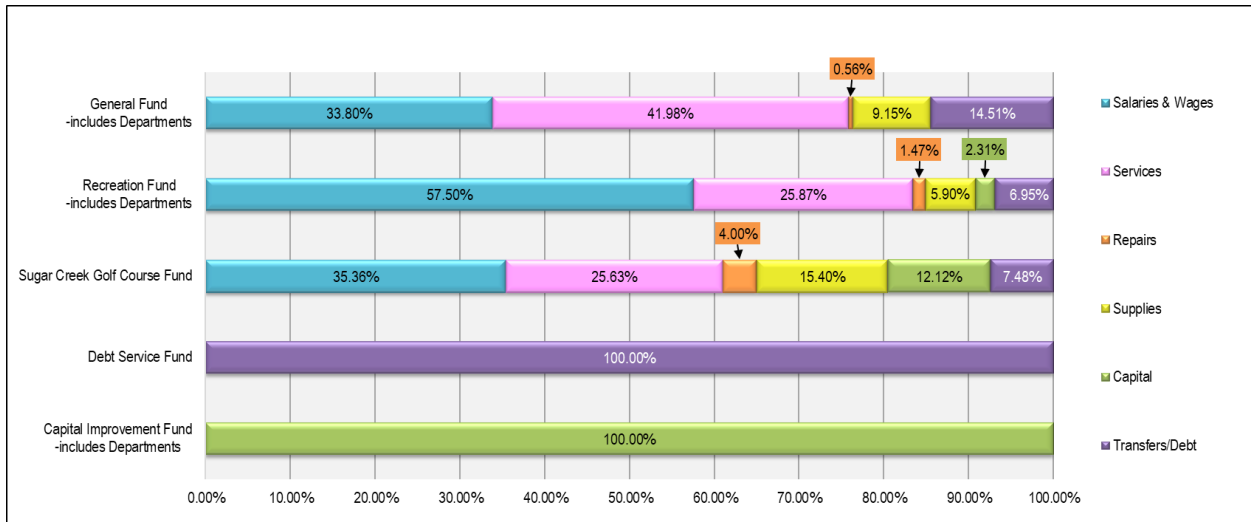
2025 Budget
Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2025 Budget.



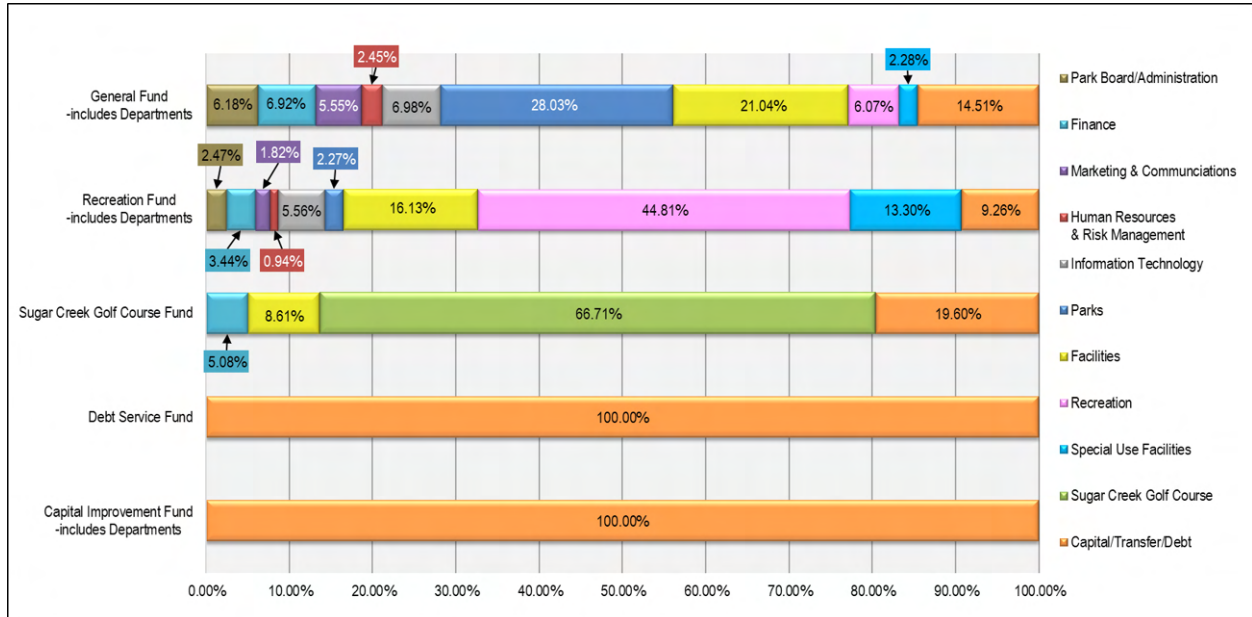
2025 Budget
Percent of Expenditures by Object by Fund

The graph below illustrates the percent of expenditures by object for each Fund in the 2025 Budget.



2025 Budget
Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2025 Budget.





2025 Budget
Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the proposed 2025 revenues by source and expenditures by object/function by Fund (General and Recreation Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 95); 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 121) of the budget document.

Revenues by Source	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund
Taxes	4,633,000	257,400	742,500	298,980	59,400	2,446,693
Donations, Advertising, Sponsorship	73,000	-	-	-	-	9,800
Grants	-	-	-	-	-	-
Program Fees	-	-	-	-	-	7,198,352
Rentals	241,050	-	-	-	-	420,455
Passes, Memberships, Daily Uses	-	-	-	-	-	2,572,569
Merchandise Sales	10,400	-	-	-	-	71,679
Transfers	76,368	-	-	-	-	77,540
Bond Proceeds	-	-	-	-	-	-
Interest	189,800	22,600	14,300	800	200	115,600
Total Revenues by Source	5,223,618	280,000	756,800	299,780	59,600	12,912,688
Expenditures by Object						
Salaries & Wages	2,409,416	-	-	48,281	29,137	7,766,340
Services	1,506,079	389,009	812,840	351,567	29,705	3,347,682
Repairs	41,400	-	-	-	-	195,825
Supplies	673,431	-	-	-	-	783,527
Capital	-	-	-	-	-	-
Transfers/Debt	1,067,357	-	-	-	-	906,561
Total Expenditures by Object	5,697,683	389,009	812,840	399,848	58,842	12,999,935
Net	(474,065)	(109,009)	(56,040)	(100,068)	758	(87,247)
Expenditures by Function						
Park Board/Administration	363,410	31,554	37,717	11,113	11,113	327,853
Finance	104,434	16,891	20,190	320,232	47,729	471,712
Marketing & Communications	368,005	17,316	22,813	-	-	255,599
Human Resources & Risk Management	84,146	12,279	15,135	68,503	-	132,474
Information Technology	461,171	24,050	28,747	-	-	786,926
Parks	1,895,765	69,526	96,956	-	-	139,503
Facilities	1,351,995	84,551	111,498	-	-	2,248,254
Recreation	1,400	84,945	360,054	-	-	5,888,351
Special Use Facilities	-	47,897	119,730	-	-	1,842,702
Sugar Creek Golf Course	-	-	-	-	-	-
Capital/Transfers/Debt	1,067,357	-	-	-	-	906,561
Total Expenditures by Function	5,697,683	389,009	812,840	399,848	58,842	12,999,935
Net	(474,065)	(109,009)	(56,040)	(100,068)	758	(87,247)

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.

2025 Budget
Revenues by Source and Expenditures by Object and Function by Fund³ (continued)

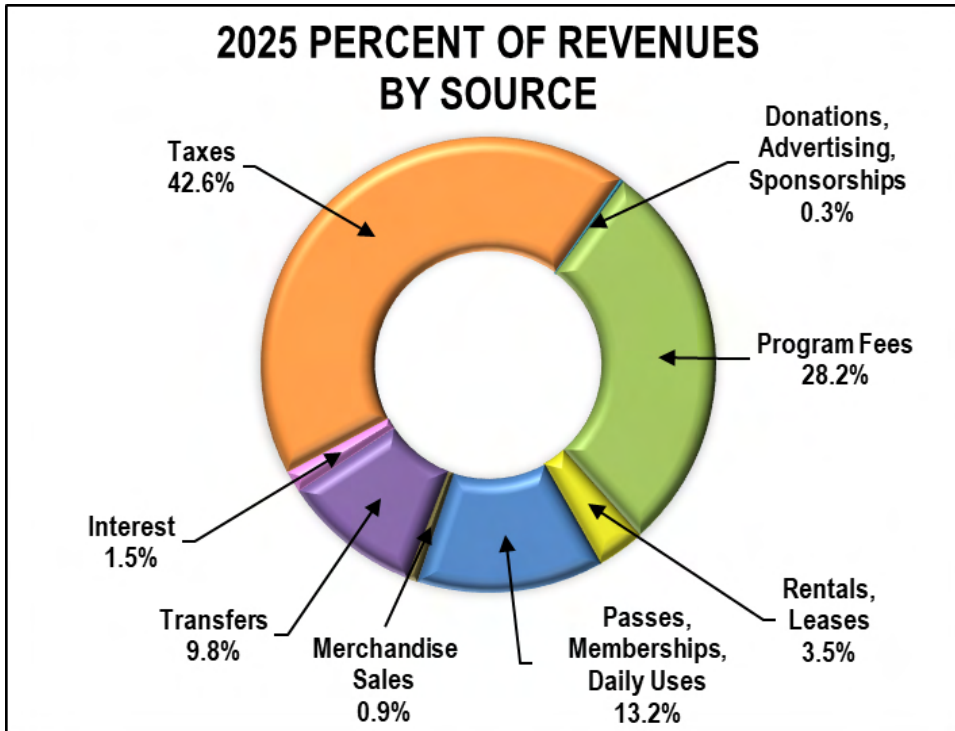
The chart below illustrates the proposed 2025 revenues by source and expenditures by object/function by Fund (SRA, Museum, Sugar Creek Golf Course, Debt Service, and Capital Improvement Fund). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 95); for expenditures 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 121) of the budget document.

Revenues by Source	SRA Dept	Museum Dept	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Paving and Lighting Dept	Total
Taxes	680,919	341,550	-	1,468,003	-	162,513	11,090,958
Donations, Advertising, Sponsorship	-	400	-	-	2,500	-	85,700
Grants	-	-	-	-	-	-	-
Program Fees	-	350	125,645	-	-	-	7,324,347
Rentals	-	-	247,080	-	-	-	908,585
Passes, Memberships, Daily Uses	-	-	862,666	-	-	-	3,435,235
Merchandise Sales	-	-	142,806	-	-	-	224,885
Transfers	-	-	-	-	2,343,146	52,516	2,549,570
Bond Proceeds	-	-	-	-	-	-	-
Interest	34,200	6,600	600	6,000	5,000	200	395,900
Total Revenues by Source	715,119	348,900	1,378,797	1,474,003	2,350,646	215,229	26,015,180
Expenditures by Object							
Salaries & Wages	230,243	141,939	472,652	-	-	-	11,098,008
Services	244,501	69,663	342,548	10,000	-	-	7,103,594
Repairs	-	12,000	53,500	-	-	-	302,725
Supplies	1,700	49,160	205,892	-	-	-	1,713,710
Capital	326,295	-	162,000	-	2,343,146	215,029	3,046,470
Transfers/Debt	-	77,540	100,000	1,464,003	-	-	3,615,461
Total Expenditures by Object	802,739	350,302	1,336,592	1,474,003	2,343,146	215,029	26,879,968
Net	(87,620)	(1,402)	42,205	-	7,500	200	(864,788)
Expenditures by Function							
Park Board/Administration	22,229	-	-	-	-	-	804,989
Finance	-	15,220	67,893	-	-	-	1,064,301
Marketing & Communications	520	1,450	-	-	-	-	665,703
Human Resources & Risk Management	-	-	-	-	-	-	312,537
Information Technology	-	-	-	-	-	-	1,300,894
Parks	-	181,645	-	-	-	-	2,383,395
Facilities	-	35,100	115,081	-	-	-	3,946,479
Recreation	453,695	-	-	-	-	-	6,788,445
Special Use Facilities	-	39,347	-	-	-	-	2,049,676
Sugar Creek Golf Course	-	-	891,618	-	-	-	891,618
Capital/Transfers/Debt	326,295	77,540	262,000	1,474,003	2,343,146	215,029	6,671,931
Total Expenditures by Function	802,739	350,302	1,336,592	1,474,003	2,343,146	215,029	26,879,968
Net	(87,620)	(1,402)	42,205	-	7,500	200	(864,788)

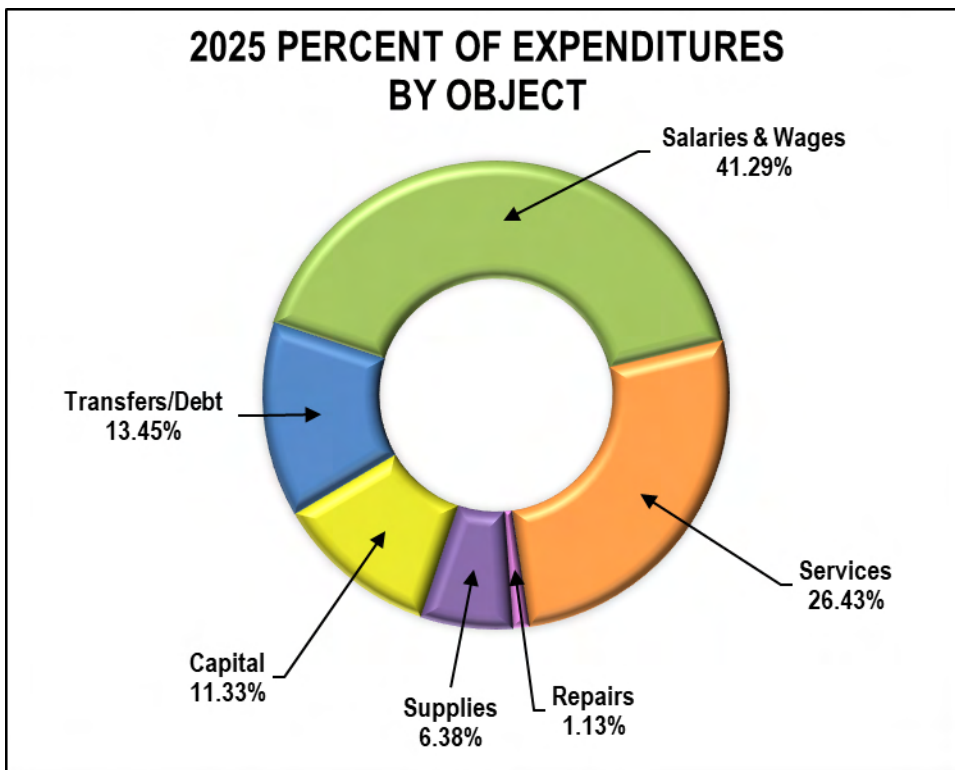
³The total revenues for each source and expenditures for each object category and function are in the "Total" column on the chart above also include the funds on the chart on the previous page.

Elmhurst Park District 2025 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

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 2023 ArcGIS Business Analyst data (U.S. Census data), the Park District's population is approximately 47,260. The percent of persons under age 20 is 26%, the median age is 41.8 years, and the percent of the population over 75 is 9%. The median household income is \$126,533 with less than 6% of the population below the federal poverty line. According to 2023 U.S. Census data for the City of Elmhurst, the number of households in the City's boundaries is 16,745.

Real Estate: The equalized assessed valuation (EAV) of real estate for 2023 is \$3,156,816,107.

Tax Rate: The tax rate for levy year 2024 is 0.3261 per \$100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2022.

Fiscal Year Budget: The budget for 2025 is \$26,879,968. 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. 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 houses 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. The District is also 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 swim lessons at both locations. The District also operates The Hub with batting cages, spray ground and a concessions 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 73 full-time and approximately 680 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 (2007-2024).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2022).
- 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-Illinois 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 had begun 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 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 the 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.

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 PARK AND FACILITY 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 Norman 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

Schools

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



**Demographic and Economic Statistics – Last Ten Fiscal Years
December 31, 2023 (Unaudited)**

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2014	45,105	2,052,954,075	45,515	5.40%
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%

Data Source: Elmhurst School District 205 and City of Elmhurst

**Principal Employers – Current and Nine Fiscal Years Ago
December 31, 2023 (Unaudited)**

Employer	2023			2014		
	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	4.82%
Elmhurst School District #205	1,145	2	2.53%	1,150	2	2.55%
McMaster-Carr Supply Co.	800	3	1.77%	850	3	1.88%
Elmhurst University	688	4	1.52%	600	4	1.33%
Semblex Corporation	300	5	0.66%			
Brandenburg Industrial Service Co.	300	6	0.66%			
City of Elmhurst	277	7	0.61%			
FedEx Freight, Inc.	200	8	0.44%			
Superior Ambulance	200	9	0.44%			
Power Distributing, LLC	180	10	0.40%			
Sterling Engineering, Inc				450	5	1.00%
The Chamberlain Group				350	6	0.78%
Duchossois Industries, Inc				320	7	0.71%
Patten Industries, Inc				276	8	0.61%
Patten Power Systems				250	9	0.55%
Laboratory Corp. of America				250	10	0.55%
Total	6,890		15.22%	6,669		14.79%
Total Population			45,272			45,105

Data Source: Elmhurst School District 205 and City of Elmhurst



**Principal Property Taxpayers – Current Year and Nine Years Ago
December 31, 2023 (Unaudited)**

Taxpayer	2023 Tax Levy			2014 Tax Levy		
	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	\$21,115,230	1	0.70%	13,453,910	1	0.74%
Three Galleria Tower	20,280,250	2	0.68%	10,955,090	2	0.61%
LMV II Elmhurst Holdings	14,948,830	3	0.50%			
Morningside Elmhurst LLC	14,166,160	4	0.47%			
Brixmor Elmhurst Crossing	12,877,210	5	0.43%			
100 North Addison LLC	12,100,260	6	0.40%	5,017,640	5	0.28%
Bellweather Enterprise	10,735,210	7	0.36%			
Royal Management Corporation	8,073,480	8	0.27%			
678 North York St LLC	6,966,410	9	0.23%			
AIMCO Elm Creek Townhomes	5,947,900	10	0.20%			
Federal Construction LLC				10,121,140	3	0.56%
Elmhurst Memorial Healthcare				5,490,630	4	0.30%
UBS Realty Investors LLC				4,796,530	6	0.27%
HC Elmhurst II LLC				4,536,920	7	0.25%
Horizon Group VII LLC				4,280,570	8	0.24%
VIP Elmhurst II LLC				4,174,120	9	0.23%
Patten Tractor & Equipment				3,775,510	10	0.21%
	<u>127,210,940</u>		<u>4.24%</u>	<u>66,602,060</u>		<u>3.69%</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, 2023 (Unaudited)

Function/Program	2011-2015 unchanged	2016	2017-2018 unchanged	2019	2020	2021	2022-2023 unchanged
Parks and Recreation							
Parks							
Total Acreage	463	464	468	471	474	474	475
Number of Parks	28	28	28	28	29	29	29
Facilities (Number)							
Playground	18	18	18	18	18	18	19
Indoor Swimming Facilities	1	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2	2
Sprayground	1	1	1	1	1	1	1
Miniature Golf	1	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1	1
Outdoor Skating Area	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
Football/Soccer Fields	26	26	26	26	26	26	26
Ball Diamonds	28	28	28	28	28	28	28
Climbing Wall	1	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27	27
Picnic Areas	12	12	12	12	12	12	12
Outdoor Basketball Courts	13	13	13	13	13	13	13
Sled Hill	4	4	4	4	4	4	4
Café/Concession Stands	6	6	5	4	4	4	4
Roller Hockey Courts	3	3	3	3	3	3	3
Skateboard Park	1	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1	1
Senior Center	1	1	1	1	-	1	1
Health and Fitness Center	1	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5	5
Historical Structure	1	1	1	1	1	1	1
Synthetic Turf Fields	2	2	2	2	2	2	2
Garden Plots	75	75	51	51	51	51	51
Data Source: District Records							

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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

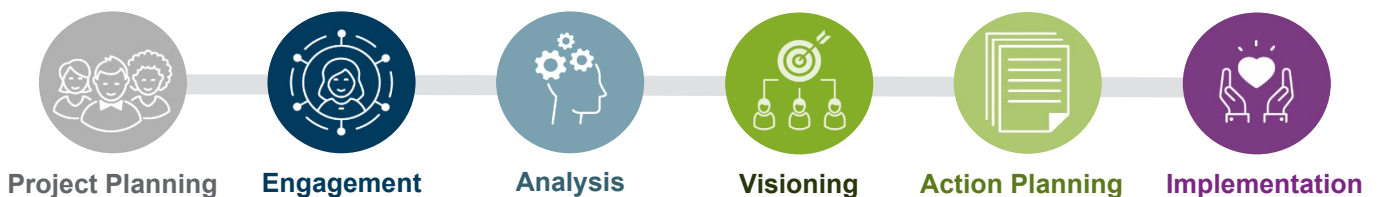
Overview: In 2023-24, the District undertook the Elevate Elmhurst Parks process to update the District’s 2018-23 Vision 2020 Comprehensive Plan and Strategic Plan. While a Comprehensive Plan and a Strategic Plan are unique in their purpose and scope, they have interrelated goals and development processes. 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/staff involved, 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. For example, after approval of the final EEP Plan, staff updated and the Board approved a revised 2024 SWP to reflect EEP implementation plan priorities, goals, objectives, and tactics. 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 Park Progress Reports) to track the implementation status of Plan priorities and goals.

2025 SWP Development: 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 2025 SWP tactics, staff critically reviewed the District's progress towards completing 2024 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The proposed 2025 SWP tactics outline next steps for EEP Plan implementation, including 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 12, 2024) and reached preliminary consensus (August 26, 2024) on the proposed 2025 SWP tactics for 2025 Budget and work planning. The Board will formally approve the 2025 SWP as part of the 2025 Budget document (proposed SWP on pages 44-47). Department/function-specific work plan projects/initiatives are included in the department/function 2025 Work Plan sections in the Expenditures by Function section of this document.



**Elevate Elmhurst Parks
2025 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

2025 STRATEGIC WORK PLAN TACTICS

Year 2								
Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
IP	IP2	Complete master plan for Berens Park mini golf site	January 2025	June 2025	\$\$	Division Manager-Facilities	Facilities, Parks, Marketing and Communications	Hire an engineer to comprehensively evaluate the site and provide alternatives for future development along with collect community input including public meetings and an online survey to shape the master plan and help provide future direction for developing the site.
IP	IP2	Implement Berens Park Hub playground master plan	February 2025	June 2025	\$\$\$\$	Director of Facilities	Facilities	Complete construction based on Board approved 2024 master plan, including playground (for children 2-5 years old and 5-12 years old) and bench seating and hold groundbreaking and grand opening event.
IP	IP2	Develop Crestview Park master plan	January 2025	July 2025	\$\$	Director of Facilities	Administration, Recreation, Parks, Marketing and Communications	To develop master plan prior to proposed replacement of the playground in 2026, hire an engineer to assist with plan development, conduct public meetings to garner community input, and present draft master plan to the Park Board for review and approval.
IP	IP2	Develop comprehensive improvement plan for athletic fields and ball diamonds	January 2025	June 2025	\$\$	Assistant Director/ Director of Parks	Parks, Facilities	To help guide future capital planning and meet community needs and expectations, engage consulting firm to complete a comprehensive review of all outdoor athletic fields and ball diamonds, including soil testing, inventory of amenities, drainage, recommended field enhancements, etc.
IP	IP2	Complete engineering for Berens Park tennis court replacement	January 2025	April 2025	\$\$	Landscape Architect & Director of Facilities	Special Use Facilities, Parks	Engage engineering services to provide drawings, permitting assistance, and project manual documents to bid project for 2026 construction.
VF	VF2	Replace Courts Plus Café rooftop HVAC unit and install Kies Recreation Center variable air volume system	January 2025	March 2025	\$\$	Director of Facilities	Facilities	Replace Courts Plus HVAC unit serving cafe to avoid high maintenance and repair costs and down time and add Variable Air Volume (VAV) modules to the Kies Recreation Center 30-ton rooftop unit to control the damper to the heating and cooling to satisfy zone requirements.
VF	VF3	Assess options for improving full-time and part-time employee work spaces	January 2025	August 2025	#	Director of Strategy and Planning	All Departments, Staff Task Force	Gather employee feedback on current and future space needs, evaluate workspaces (layout, functionality, space utilization, accessibility, etc.), analyze the findings, and assess alternatives to create a plan for improving employee work spaces and to meet employee needs.
DO	DO1	Assess program age segmentation and create action plan to drive future program planning	January 2025	August 2025	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities	After each brochure season, complete the Program Planning Matrix to assess the age segment of each program that ran successfully and then modify or implement new programs for the next season to provide an optimal mix of program opportunities, reflecting Elmhurst age demographic segmentation
DO	DO2	Offer programs at Canine Corner	June 2025	December 2025	\$	Director of Recreation	Recreation	Partner with local dog care service providers to develop a program menu for Canine Corner that will include year-round programs and events.
DO	DO2	Expand wellness offerings for all ages at Kies Recreation Center	January 2025	September 2025	\$	Director of Recreation	Recreation	Increase program participation in existing and new wellness programs throughout the Park District, particularly at KRC, to ensure programs are strategically located based on identified community needs and gap analysis monitoring and to support active living, which contributes to a healthy community.
DO	DO2	Increase adult program opportunities and marketing	January 2025	December 2025	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities, Marketing and Communications	Utilizing feedback from Elmhurst adults of all ages (e.g., surveys, word of mouth, research), offer five new trips, programs, and/or special events each season to promote adult recreation.
DO	DO2	Expand inclusivity and accessibility at community events	January 2025	December 2025	\$	Director of Marketing and Communications	Marketing and Communications, Facilities, Parks	Review all community events to identify opportunities to expand inclusivity and accessibility, including event locations, activities, and communication methods to accommodate individuals of all abilities, ages, and backgrounds in an effort to create a more welcoming and accessible experience for all community members.
DO	DO2	Explore options to expand maximum number of Rec Station registrants	November 2024	August 2025	\$	Director of Recreation	Recreation	Collaborate with Elmhurst School District 205 to investigate the possibility of adding additional space at each school for Rec Station and any other option to expand Rec Station.

2025 BUDGET: LONG-RANGE PLANNING



Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
EC	EC1	Explore and implement tools for community to provide timely feedback	January 2025	December 2025	\$	Director of Marketing and Communications & Director of Strategy and Planning	Marketing and Communications, Strategy and Planning, Information Technology	Research and implement user-friendly tools that enable the community to provide timely feedback on programs, events, parks, and facilities to streamline the feedback process, increase engagement, and gather actionable insights to improve services and address community needs in real-time.
EC	EC2	Implement methods to improve accessibility of communications	January 2025	December 2025	\$	Director of Marketing and Communications	Marketing and Communications, Information Technology	Identify and implement methods to improve the accessibility of District communications to enhance inclusivity (e.g., materials in alternate formats, large print, website accessibility features, etc.).
EC	EC3	Begin reviewing existing partnership agreements	February 2025	December 2025	#	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.
SF	SF1	Complete review and update of financial policies to facilitate growth and achievement of goals and targets	June 2024	May 2025	#	Director of Finance & Director of Strategy and Planning	Park Board, Management Team	Comprehensively review and update District financial policies (including but not limited to reserve and fund balance policies, investment policies, revenue policies, expense policies, etc.) to effectively prepare for future fiscal impacts and opportunities.
SF	SF1	Update cost recovery model	February 2025	May 2025	#	Director of Finance	Finance, Recreation, Special Use Facilities	Form a staff team to compile data to review current cost recovery levels, review program and service categories and how they are defined and determine the cost recovery levels for each category to finalize the new model.
SF	SF2	Continue seeking alternate revenue to offset Elevate Elmhurst Parks capital project costs	July 2024	December 2025	#	Executive Director	Marketing and Communications, Facilities, Parks, Finance, Strategy and Planning	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	SF2	Evaluate long-term bonding capability to leverage debt capacity for funding capital projects	January 2025	May 2025	#	Director of Finance	Administration, Finance, Strategy and Planning	Work with bond advisor to determine how best to leverage long-term bonding capacity to fund both annual asset management needs and large-scale projects beginning in 2026 after the 2014A G.O. Limited Tax Park Refunding Bond is paid off (approximately \$500,000 per year).
SF	SF3	Create dashboards to communicate financial condition internally and investigate communicating dashboards externally	January 2025	August 2025	#	Director of Finance & Director of Information Technology	Finance, Information Technology	Utilize the District's financial software to develop data driven dashboards that provide transparent communication of real-time insights into the District finances for staff decision-making and potentially for community awareness.
SF	SF4	Reduce capital costs by completing infield renovation projects in-house	March 2025	November 2025	\$\$	Assistant Director/Director of Parks	Parks	Renovate seven infields in-house with material costs budgeted at \$49,500 as compared to contractual infield renovations, which previously cost approximately \$25,000 per field (saving the District approximately \$125,500 for other capital improvements in 2025).
SF	SF4	Acquire and install trees more cost-effectively and ensure availability, quality, and necessary quantities through a tree consortium	January 2025	November 2025	\$\$	Landscape Architect	Facilities, Parks	Shift purchasing and installation of tree plantings to the consortium selected lowest most responsible bidder.
TC	TC1	Create part-time employee training plans	February 2025	December 2025	#	Director of Human Resources and Risk	Human Resources, Management Team	Develop part-time employee training plans to increase professional development and career advancement.
TC	TC1	Create peer program for new full-time employees	January 2025	May 2025	\$	Human Resources Generalist	Human Resources	Develop a peer program where new full-time employees are paired with an experienced colleague to help them learn their role and the District culture and build relationships.
TC	TC2	Implement improvements to employee teams	January 2025	April 2025	#	Director of Human Resources and Risk & Director of Strategy and Planning	Strategy and Planning, Human Resources, Management Team	To enhance collaboration and effectiveness, assess the purpose, composition, and structure of employee teams and implement improvements.
TC	TC2	Hold training and communications meeting for all employees	January 2025	April 2025	\$	Director of Human Resources and Risk & Director of Strategy and Planning	Strategy and Planning, Human Resources, Administration	To foster belonging and improve communication between departments and staff levels, hold a full-time and part-time employee meeting to provide District updates and specific trainings that meet Distinguished Agency reaccreditation requirements.
TC	TC3	Assess and update Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan	February 2025	August 2025	\$	Director of Human Resources and Risk, Director of Strategy and Planning, & Human Resources Generalist	Strategy and Planning, Human Resources, Management Team, DEIB Sub-groups	Collect employee feedback and form a staff working group (consisting of DEIB sub-group members) to assess and update the 2023-25 DEIB goals and action plan to continue fostering an equitable and inclusive culture where all employees feel they are valued and belong.

Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
TC	TC4	Continue enhancing Values Recognition Program	May 2024	March 2025	\$	Director of Strategy and Planning	Strategy and Planning, Human Resources, Staff Task Force	Based on employee feedback, assess, improve, and enhance the Values Recognition Program, including branding, program guidelines, incentives for participation, recognition of Values Champions and Awards Winners, etc.
TC	TC4	Implement new recognition initiatives for employees at all levels	January 2025	December 2025	\$	Director of Human Resources and Risk	Human Resources, Management Team	Investigate and implement new employee recognition initiatives (e.g., part-time employee service awards) to increase employee morale, belonging, and productivity and to strengthen District culture.

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



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Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. To address the Government Finance Officers Association's (GFOA) best practice of using performance measures as a link to budget and planning processes, the purpose of the District's performance measures 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 including resource allocation. When the measures 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 will track performance measures in the 2024 Year-end EEP Progress Report, including some of the EEP Plan needs assessment metrics and other measures that link to monitoring long-range strategy. Due to the transition to the new EEP Plan in 2024, staff are reassessing which Vision 2020 Plan measures are still applicable for assessing EEP performance along with determining new measures. Staff will also determine performance targets for these measures to provide a snapshot of how actual performance compares to the target goal. By tracking achievement of performance targets, staff can assess the effectiveness of current District strategy and adjust work plans and the allocation of resources to ensure successful EEP implementation.

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 2025 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses listed on pages 151-152. Using conservative assumptions, staff compared prior year trends and projected long-range Capital Improvement Plan figures and future debt obligations along with the 2025 Budget to develop budget projections for 2026 to 2029. 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:

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenues*	18,768,849	21,563,751	23,597,523	23,465,610	23,347,537	23,989,514	24,653,373	25,314,768
Expenses*	13,470,540	15,439,544	18,784,664	20,218,037	20,312,949	21,345,084	22,429,495	23,569,421
Net Operating Difference	5,298,309	6,124,207	4,812,859	3,247,573	3,034,587	2,644,430	2,223,878	1,745,346
<i>*Excluding Capital Expenses, Transfers and Bond Proceeds</i>								
Transfer Revenue/Bond Proceeds	2,187,834	2,959,786	3,765,233	2,549,570	2,549,570	2,549,570	2,549,570	2,549,570
Capital Expenses	(3,948,472)	(3,854,329)	(7,282,461)	(3,046,470)	(5,764,554)	(3,471,600)	(5,157,595)	(4,276,725)
Transfer Expenses	(3,041,404)	(3,725,039)	(4,827,465)	(3,615,461)	(3,601,528)	(3,637,951)	(3,675,287)	(3,713,559)
Net	496,267	1,504,625	(3,531,834)	(864,788)	(3,781,925)	(1,915,551)	(4,059,434)	(3,695,368)
<i>Future New Construction/Major Redevelopment*</i>	-	-	-	(8,493,938)	(40,308,675)	(45,472,476)	(1,651,855)	(1,262,477)
Net Overall	496,267	1,504,625	(3,531,834)	(9,358,726)	(44,090,600)	(47,388,027)	(5,711,289)	(4,957,845)

**Predominately Referendum Contingent Capital*

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.

2025 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

	Estimated Projected Long Range Budget Plan							
	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Revenues								
Taxes	10,151,652	10,486,168	10,675,126	11,090,958	11,157,283	11,436,215	11,722,120	12,015,173
Donations, Advertising, Scholarships	273,335	219,910	791,000	85,700	88,700	83,700	83,700	83,700
Grants	557,926	735,412	1,040,300	-	-	-	-	-
Program Fees	4,218,536	5,574,683	6,522,398	7,324,347	7,328,130	7,619,961	7,923,427	8,238,991
Rentals	769,876	908,634	914,211	908,585	911,056	928,575	946,523	964,909
Passes, Memberships, Daily Uses	2,541,451	3,039,206	3,219,141	3,435,235	3,259,119	3,291,710	3,324,627	3,357,874
Merchandise Sales	232,905	244,748	218,647	224,885	207,079	232,900	256,229	257,066
Transfers	1,963,696	2,876,374	3,765,233	2,549,570	2,549,570	2,549,570	2,549,570	2,549,570
Bond Proceeds/Misc Revenue	224,138	83,412	-	-	-	-	-	-
Interest	23,168	354,990	216,700	395,900	396,170	396,452	396,747	397,055
Total Revenues	20,956,683	24,523,537	27,362,756	26,015,180	25,897,107	26,539,084	27,202,943	27,864,338
Revenue less Transfers and Bond Proceeds			23,597,523	23,465,610	23,347,537	23,989,514	24,653,373	25,314,768
Estimated Non Tax Revenue %			54.8%	52.7%	52.2%	52.3%	52.5%	52.5%
Expenses								
Salaries & Wages	7,391,459	8,442,572	10,238,592	11,098,008	11,140,250	11,693,391	12,274,190	12,884,029
Services	4,749,733	5,398,873	6,762,834	7,103,594	7,136,930	7,493,776	7,867,914	8,260,758
Repairs	233,504	229,822	254,437	302,725	306,655	325,054	344,558	365,231
Supplies	1,095,844	1,368,277	1,528,801	1,713,710	1,729,115	1,832,862	1,942,834	2,059,404
Total Operating Expenses	13,470,540	15,439,544	18,784,664	20,218,037	20,312,949	21,345,084	22,429,495	23,569,421
Net (excluding Capital and Debt/Transfers Expenses)	7,486,143	9,083,993	8,578,092	5,797,143	5,584,157	5,194,000	4,773,448	4,294,916
Capital	3,948,472	3,854,329	7,282,461	3,046,470	5,764,554	3,471,600	5,157,595	4,276,725
Debt Service/Transfers	3,041,404	3,725,039	4,827,465	3,615,461	3,601,529	3,637,951	3,675,287	3,713,560
Total Expenses (Operating, Capital and Debt Transfers)	20,460,416	23,018,912	30,894,590	26,879,968	29,679,033	28,454,635	31,262,377	31,559,706
Net	496,267	1,504,625	(3,531,834)	(864,788)	(3,781,926)	(1,915,551)	(4,059,435)	(3,695,369)
Future New Construction/Major Redevelopment*	-	-	-	8,493,938	40,308,675	45,472,476	1,651,855	1,262,477
Net Overall	496,267	1,504,625	(3,531,834)	(9,358,726)	(44,090,601)	(47,388,027)	(5,711,289)	(4,957,846)

*Predominately Referendum Contingent Capital

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 in the Recreation Fund by 1.0%. Sugar Creek Golf Course Fund increases are 1.0%.
- Merchandise Sales – Projected to increase by 1.0% in 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 fairly stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves available for investment).

Expenses

- Salaries and Wages – Are projected to increase annually by 5.0% across all funds.
- Services – Are projected to increase annually by 3.0%.
- Repairs – Are projected to increase annually by 6.0%.
- Supplies – Are projected to increase annually by 6.0%.
- 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, 2024 and 2025 provide more than six 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 *2025 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2025, 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 67-68.

2025 Cash and Investment Target Summary

Fund/Department	Projected 12/31/2024 Cash & Investments	2025	2025	Proposed	Target %	Budgeted Tier 1	Will the 2025 target be met?	Tier 2
		Proposed Operating Revenue	Proposed Operating Expenses	12/31/2025 Cash & Investments		2025 Fund Target ^[1]		Amount Over (Under) Tier 1 Target
General	4,707,840	5,223,618	5,697,683	4,233,775	50%	2,315,163	YES!	1,918,612
Recreation	4,326,876	12,912,688	12,999,935	4,239,629	15%	1,817,961	YES!	2,421,668
IMRF	369,140	280,000	389,009	260,131	50%	194,505	YES!	65,627
FICA	524,482	756,800	812,840	468,442	50%	406,420	YES!	62,022
Liability	170,006	299,780	399,848	69,938	10%	39,985	YES!	29,953
Audit	35,084	59,600	58,842	35,842	50%	29,421	YES!	6,421
SRA	630,213	715,119	802,739	542,593	25%	169,111	YES!	373,482
Museum	107,523	348,900	350,302	106,121	25%	87,576	YES!	18,546
Sugar Creek	462,062	1,378,797	1,336,592	504,267		300,000	YES!	204,267
Total	11,333,226	21,975,302	22,847,790	10,460,738		5,360,141		5,100,597
Debt Service	117,363	1,474,003	1,474,003	117,363				
Capital Improvement Fund	49,038	2,350,646	2,343,146	56,538				
Paving & Lighting	167,726	215,229	215,029	167,926				
IT Cash	176,007	-	-	176,007				
	11,843,360	26,015,180	26,879,968	10,978,572				

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

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 *2025 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 page 67 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 2024 in the funds that have the flexibility to cover capital project expenses and debt obligations while still remaining fiscally agile due to strong future reserves based on 2024 Operating Budget projections.

The proposed 2025 Budget includes utilizing \$2,210,845 of current cash and investments from the General Fund (\$1,067,357), Recreation Fund (\$880,193), Special Recreation Fund (\$126,295), and Sugar Creek Golf Course Fund (\$137,000) to fund various capital projects, including, but not limited to, Berens Park Hub Playground Redevelopment, East End Park Backstop and Fencing Replacements, Courts Plus Perimeter Landscape Upgrades, and Sugar Creek Golf Course Maintenance Facility Feasibility Study.

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 2025 Budget. As illustrated in both charts on the following page, all funds are projected to have healthy fund balances as of December 31, 2024 and will meet the fund balance target requirements as outlined in the Park Board's Fund Balance Policy on pages 66-67.

2025 Ending Fund Balances by Fund

Major Fund	Minor Fund	Audited 12/31/23 Fund Balance	2024		Projected 12/31/24 Fund Balance	2025		Budgeted 12/31/25 Fund Balance
			Budgeted Revenues	Budgeted Expenses		Proposed Revenues	Proposed Expenses	
General		5,007,137	5,171,783	5,471,080	4,707,840	5,223,618	5,697,683	4,233,775
	IMRF	619,140	39,015	289,015	369,140	280,000	389,009	260,131
	FICA	524,482	749,566	749,566	524,482	756,800	812,840	468,442
	Liability	170,006	368,041	368,041	170,006	299,780	399,848	69,938
	Audit	35,084	56,853	56,853	35,084	59,600	58,842	35,842
Total General Fund		6,355,849	6,385,258	6,934,555	5,806,552	6,619,798	7,358,222	5,068,128
Recreation		6,005,931	11,691,298	13,370,353	4,326,876	12,912,688	12,999,935	4,239,629
	SRA	1,538,713	693,089	1,601,589	630,213	715,119	802,739	542,593
	Museum	151,895	334,442	378,814	107,523	348,900	350,302	106,121
Total Recreation Fund		7,696,539	12,718,829	15,350,756	5,064,612	13,976,707	14,152,976	4,888,343
Debt Service		116,970	1,422,932	1,422,539	117,363	1,474,003	1,474,003	117,363
Sugar Creek Golf Course		495,737	1,310,462	1,344,137	462,062	1,378,797	1,336,592	504,267
Total Operating Budgets		14,665,094	21,837,481	25,051,987	11,450,588	23,449,305	24,321,793	10,578,100
Capital Budget								
Capital Improvement		893,139	4,620,490	5,464,591	49,038	2,350,646	2,343,146	56,538
	Paving & Lighting	36,133	290,785	159,192	167,726	215,229	215,029	167,926
Total Capital Improvement Fund		929,272	4,911,275	5,623,783	216,764	2,565,875	2,558,175	224,464
Totals		15,594,366	26,748,756	30,675,770	11,667,352	26,015,180	26,879,968	10,802,564

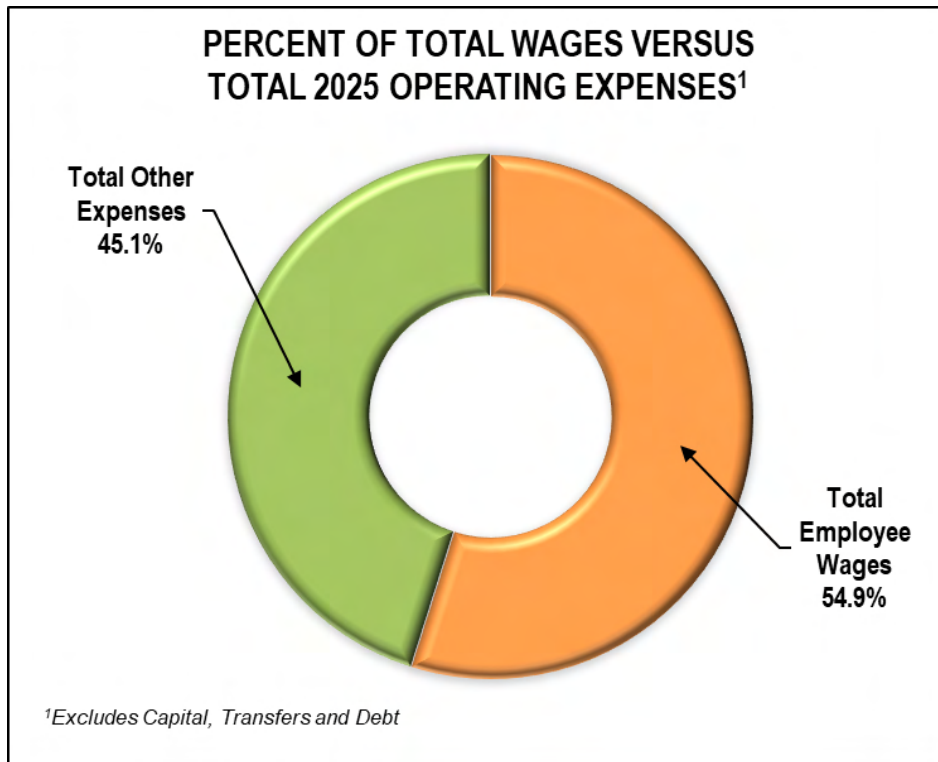
As illustrated in the chart below, the District’s fund balances are at sound levels and contribute to the District’s healthy financial condition. The General (10.1%), IMRF (29.5%), FICA (10.7%), Liability (58.9%), Recreation (2.0%), SRA (13.9%), and Museum (1.3%) exhibit decreases in fund balances due to planned spend down of Tier 2 reserves for 2025 operating and capital project needs.

2025 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/24 Fund Balance	2025		Budgeted 12/31/25 Fund Balance	Percentage Change in Fund Balance
			Proposed Revenues	Proposed Expenses		
General		4,707,840	5,223,618	5,697,683	4,233,775	-10.1%
	IMRF	369,140	280,000	389,009	260,131	-29.5%
	FICA	524,482	756,800	812,840	468,442	-10.7%
	Liability Insurance	170,006	299,780	399,848	69,938	-58.9%
	Audit	35,084	59,600	58,842	35,842	2.2%
Recreation		4,326,876	12,912,688	12,999,935	4,239,629	-2.0%
	SRA	630,213	715,119	802,739	542,593	-13.9%
	Museum	107,523	348,900	350,302	106,121	-1.3%
Debt Service		117,363	1,474,003	1,474,003	117,363	0.0%
Sugar Creek Golf Course		462,062	1,378,797	1,336,592	504,267	9.1%
Total Operating Budgets		11,450,588	23,449,305	24,321,793	10,578,100	-7.6%
Capital Improvement		49,038	2,350,646	2,343,146	56,538	15.3%
	Paving & Lighting	167,726	215,229	215,029	167,926	0.1%
Total Capital Improvement Fund		216,764	2,565,875	2,558,175	224,464	3.6%
Totals		11,667,352	26,015,180	26,879,968	10,802,564	-7.4%

Personnel Summary

By continuing to allocate resources conservatively, the District can offer employees competitive benefit packages and remain financially stable while providing the level of service and quality residents expect. The percent of wages as compared to the total operating budget (which excludes expenses for capital improvements and debt service payments) is 54.9% (as compared to 54.5% in 2024).



Total full-time equivalents (FTEs) included in the 2025 Budget are 252.2, an increase of 4.8 (1.9%) as compared to the 2024 Budget. The 2025 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 2025, 79 full-time positions are included combined with 173.2 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. Last year, the proposed 2024 budget recommended the creation of three new full-time category 1 (40 hours per week) positions to continue to focus on the District’s strategic plan goals. The proposed 2025 budget does not recommend the establishment of any new full-time category 1 positions.

Two noteworthy changes in FTEs related to full-time category 2 and/or part-time staffing are below.

Recreation: FTEs in Recreation are increasing by 6.9 (5.3%) for two primary reasons. The first is the recommendation of one new full-time category 2 (30-39 hours per week) position – Registration Coordinator to be the lead staff member on evenings and weekends at the Wagner Community Center and assist the Division Manager – Registration with



rentals, District 205, and ActiveNet reporting. The second is the expansion of program offerings and subsequent hiring of part-time staff.

Special Use Facilities: A decrease is projected in Courts Plus/Wilder Mansion of 2.8 (7.0%) due to early childhood programming and Kids Plus staff now reporting to Recreation.

The chart below illustrates the number of actual FTEs for 2022 and 2023, budgeted 2024 and proposed 2025 FTEs and the variance from 2024 to 2025 for each functional area of the District. The organizational chart on page 60 highlights the number of full-time employees by function.

**ELMHURST PARK DISTRICT
POSITION INVENTORY BY FUNCTION**

Position Inventory by Function Full-time Equivalents (FTE) ⁴						
	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget	INCREASE/ (DECREASE) '24 to '25	% INCREASE/ DECREASE(-) '24 to '25
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	4.3	4.5	4.5	5.2	0.7	15.6%
Human Resources & Risk Management	2.0	2.0	2.1	2.2	0.1	4.8%
Information Technology	3.2	4.0	4.0	4.0	0.0	0.0%
Parks	21.4	22.9	24.1	23.8	(0.3)	-1.2%
Facilities	35.4	22.1	25.4	25.5	0.1	0.4%
Recreation	55.2	94.7	129.4	136.3	6.9	5.3%
Special Use Facilities	36.8	41.2	40.1	37.3	(2.8)	-7.0%
Sugar Creek Golf Course	9.1	9.4	9.8	9.9	0.1	1.0%
TOTAL FULL-TIME EQUIVALENTS	175.4	208.8	247.4	252.2	4.8	1.9%

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.

Illinois Minimum Wage Law

On February 19, 2019, Illinois passed an amendment to the Illinois Minimum Wage Law which will increase the minimum wage in stages. Effective January 1, 2020, the minimum wage increased to \$9.25 per hour. Six months later, on July 1, 2020, the minimum wage increased to \$10.00 per hour. Thereafter, the minimum wage will increase by \$1.00 per hour effective January 1 of each year until the minimum wage reaches \$15.00 per hour on January 1, 2025.

This change in legislation is having a significant impact on the District's part-time and hourly wage classifications and salary expenses over the course of a five-year period. Proposed revised salary classifications have been prepared for 2020 through 2025. Additionally, the District will be adjusting salary classifications in order to maintain internal equity for all part-time and seasonal staff. Once the change is fully implemented in 2025, wages will have increased by approximately an additional \$300,000+ annually (this equates to approximately \$500 per part-time and seasonal staff).

Wages

Attracting and retaining employees is essential to the District's success in delivering quality services, developing innovative solutions and operating effectively, which is never more critical in today's highly competitive pandemic impacted employment market. 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 in order to prevent the ranges from becoming outdated. Effective January 1, 2025, the U.S. Department of Labor increased the Fair Labor Standards Act's (FLSA's) annual salary level threshold for exempt employees to \$58,656. To remain compliant, adjustments were made to the District's Full-time Employee Salary Classification System. These changes have an estimated impact of \$53,424. The proposed 2025 Budget includes adjustments for employees that may be earning less than the revised minimum for their salary grade in 2025. The proposed 2025 Budget also includes an 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 2025 Budget reflects a projected increase of 5.4% (\$54,854) for health, dental, vision and life insurance expenses as compared to the 2024 Budget. The average cost to the District for employee health insurance is budgeted at \$11,357 in 2025 (94 employees) vs \$10,897 in 2024 (93 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 percent 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 2025 Budget includes health insurance expenses for 78 full-time employees and 16 eligible part-time employees versus 80 full-time employees and 13 eligible part-time employees in 2024. Part-time employees working over 30 hours per week are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District's proposed contribution rate towards health insurance premiums is proposed to increase 10.0% from 2024 actual rates to partially offset an 8.4% increase in total premium cost. The remainder of the increase will be included in the employee funded portion of the health insurance premiums. In addition, to improve organizational culture and enhance employee engagement, in 2025, dental and vision insurance will also be offered

to this employee classification. The District's proposed contribution rate towards health insurance premiums is proposed to remain the same as 2024, insurance premium increases resulting from rate or plan 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 in order 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 are able to reduce their premium rates by 5%.

Opt-out Incentive: 20 employees are projected to waive at least health care coverage in 2025 with an estimated savings for the District of approximately \$345,992.

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 employee's gross wages. For the 2024 Budget, the District's contribution rate was 5.39% while for the 2025 Budget, the contribution rate is 6.40% (a 18.7% 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 \$105,162. This increase impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

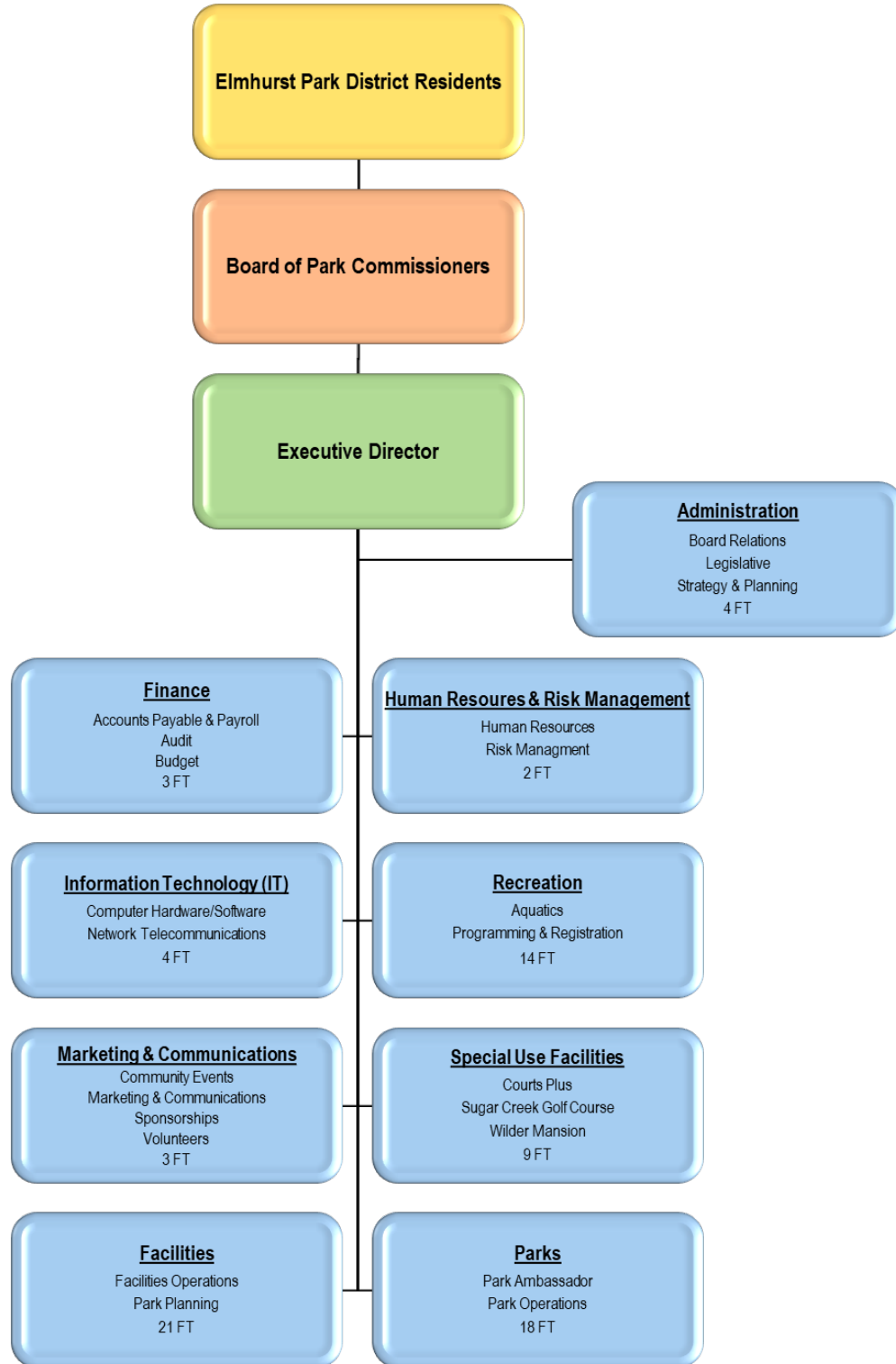
Employee Relations

The District's employee relations program provides the opportunity to thank and recognize employees for their hard work and offer them an opportunity to interact with each other in a non-work atmosphere. The Administration Department's 2025 Budget includes \$34,455 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 \$34,050 which is used for specific purposes such as staff meeting supplies, external speakers, and part-time 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 worker. To remain fiscally responsible while continuing to offer this valuable employee benefit, the per full-time employee amount increased to \$350 from \$337 in 2023. 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 \$56,410, an increase of \$1,510 (2.8%) as compared to the 2024 Budget. The Park Board's continuing education budget is \$18,000, an increase of \$2,550 (16.5%) from the 2024 Budget.

**ELMHURST PARK DISTRICT
PROPOSED 2024 BUDGET
ORGANIZATIONAL CHART**



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 2025 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 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 large-scale 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 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).

2025 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, Sugar Creek Golf Course, and Internal Service funds. All annual appropriations lapse at fiscal year-end.

2025 Budget Calendar

March 26, 2024	Staff trained on and begin capital planning process
June 11, 2024	Staff proposed 2025 Strategic Work Plan review
July and August, 2024	Staff develop proposed major revenue and expense parameters/assumptions
July 24, 2024	Training on budget expectations and preparation guidelines
July 24, 2024	Departments begin inputting preliminary budget proposals into budget software
August 8, 2024	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 26, 2024	Board achieves consensus on proposed 2025 Strategic Work Plan goals and tactics
September 6, 2024	Departments complete budget entries into budget software
September 25, 2024	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 30, 2024	Departments complete written budget submission
October 14, 2024	Board reviews and approves Tax Levy Resolution
October 28, 2024	Capital and debt overviews distributed to Board
October 28, 2024	Board reviews Long-range Capital Plan and Debt Service
November 8, 2024	Tentative budget and 2025 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 11, 2024	Staff present operating budget proposal to the Board. Public notice provided
November 25, 2024	Public hearing on 2024 amended budget (if necessary) and 2025 Budget and Appropriation Ordinance
November 25, 2024	Board continues discussion on proposed budget
November 25, 2024	Truth in Taxation Hearing held if increase of aggregate extension is over 5%
December 9, 2024	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 26, 2024	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks



Elmhurst Park District 2025 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					
Staff conduct budget training			X					
Budget kick-off				X				
Board reviews Strategic Work Plan				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 B & A Ordinance								X

Financial Policies

General

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

Budget Policies

1. Budget development is directed by specific goals and objectives as included in the Board's Strategic and Comprehensive Plans.
2. The Budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
3. Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
4. The budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
5. The Executive Director must provide a report to the Board on budget performance on at least a quarterly basis, including a comparison of actual revenues and expenditures to budgeted amounts.
6. The District prepares a five-year financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
7. The District must pass and file with the DuPage and Cook County Clerks a combined annual Budget and Appropriation Ordinance (70 ILCS 1205/4-4). The ordinance appropriates the monies necessary to cover the projected expenses and liabilities that the District may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance must be adopted within the first quarter of each fiscal year.
 - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.

- The Ordinance must be prepared in tentative form and made available for public inspection no less than thirty (30) days prior to final action.
- The Board must hold at least one (1) public hearing regarding the ordinance 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 line items in funds (State law requires some funds 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.

- 8. 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.
- 9. 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. 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. It must be no less than one-eighth (1/8th) page in size, the smallest type used in the notice must be 12-point font; it must be surrounded by a black border no less than one-quarter inch wide; and the notice must not be published in the legal notice or classified advertisement sections of the newspaper. There is also specific required language for the advertisement in the Act (Public Act 91-0523).
 - E. A certified copy of the Tax Levy Ordinance must be filed with the DuPage and Cook County Clerks no later than the last Tuesday in December of each year.

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

Revenue Policies

1. 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, donations, and enterprise projects. 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 enterprise 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, and target markets must be considered when developing fees and charges.
6. Direct costs may include expenses for wages, services, supplies, and other costs related to administration of 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 Spray ground, Courts Plus, and Sugar Creek Golf Course during public use periods.
9. Special service fees may be charged for supplying articles, commodities, activities, copying or services within the constraints of Illinois law.
10. Fees and a security deposit may be charged for the exclusive use of facility space or amenity based on the availability of space in the District, the number of participants, type of function, the time, and location requested.
11. Membership and/or initiation fees may be charged for access and use of a facility or program.
12. Fees and a security deposit may be charged for loaning equipment to outside organizations based on the type of use for the equipment, District staff needed, type of equipment, convenience to the District, and the time period requested.
13. Special pricing strategies may be developed, including differential fees for different types of organizations, differential fees due to time of the year, differential fees or incentives to increase participation, group discounts, or discounts due to repeat business.
14. Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
15. Residents 62 years or older receive a 20% discount on programs and memberships offered by the District except for contractual programs, trips, Courts Plus and Mary E. Kies Recreation Center programs.

16. 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.

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 incur debt 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 are 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 the appropriate action necessary to restore fund balances to acceptable levels.

The fund balance targets are as follows:

General Fund (25% of expenses) – Is a major fund and the general operating fund of the District. It is used to account for all activities (e.g., administrative, maintenance, parks) except those that are 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 the 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 includes the Capital Improvement and Paving and 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 the net revenues; (b) has third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges; or (c) established 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. Enterprise Fund includes the Sugar Creek Golf Course Fund.

Internal Service 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. User fees charged to other funds are used to finance operations, capital outlay and improvements to reimburse the expenses of the fund, and it is not the intent to have any accumulation of net assets. Internal Service Fund includes the Management Information System Fund.

Cash and Investment Reserve Policies

First-tier cash and investment targets: Does not meet 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 flows of each of the funds and are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount. A cash flow analysis should be conducted annually for all funds and an evaluation of all the cash and investment targets should be conducted every three (3) years for all funds.

The reserve targets established are as follows:

General Fund (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 use 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 detail follows on the specific cash flows 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 – The Capital Improvement Fund is used exclusively for capital projects. It primarily relies upon transfers from other funds and any interest earned on those funds. Its cash flows are variable based upon the projects planned in that year.

Paving & Lighting Fund – The Paving and 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 investments 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 investments 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.

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 shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
2. As part of the development of the Capital Improvement Plan, the condition of the District's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
3. The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.
4. Projects are evaluated using the following criteria:
 - Eliminates a 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)
 - Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy
 - Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment
 - 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.
5. The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
6. 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 years), and results in the creation of a fixed asset or the revitalization of a fixed asset.
7. Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policies

1. The District will confine long-term borrowing to capital improvements 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 (EAV) and .575% of taxable property is the non-referendum legal debt limit.

5. Based on State law, the District cannot issue more than \$1.04 million in non-referendum General Obligation Bond debt annually with a yearly increase based on the Consumer Price Index.
6. The District will not consider long-term debt that, through its issuance, would cause the District's bond rating to be lowered.
7. The District retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.
8. The District will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management (Investments)

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 District assets must be performed every five to seven (5-7) years.
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. All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.
2. As required by law, the District conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm.
3. The audit is conducted according to Generally Accepted Auditing Standards (GAAS).
4. The audit is made available for public inspection and filed with the DuPage and Cook County Clerks.

5. As required by law, a supplemental financial report with a copy of the audit is completed and filed with the Comptroller of the State of Illinois within six months following the close of each fiscal year.
6. The District's Treasurer must prepare and file with the County Clerk a financial report at the end of the fiscal year as required in the Public Funds Statement Publication Act.
7. A public newspaper notice is required stating the Audit and financial report is available for public inspection disclosing address and hours of availability.

Fund Structure

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

- *General Fund*: is used to account for all activities of the general government not accounted for in some other fund including park services, facility maintenance and administration. The General Fund is the principal operating/major fund of the District. It has four minor funds presented in separate reports and defined below.
 - *Illinois Municipal Retirement Fund*: The IMRF Fund accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees. Payments to IMRF and receipt of property taxes are the major activities in this Fund.
 - *FICA*: The Park District's Social Security contributions and activities are accounted for in this Fund. Financing is provided by a specific annual property tax levy that produces a sufficient amount to pay the District's contribution to Social Security based on payroll. Transactions recorded include property taxes received and Social Security payments.
 - *Liability Insurance*: This Fund records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
 - *Audit*: This Fund accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.
- *Recreation Fund*: This Fund is used to account for the operations of recreation services including sports, fitness, racquet sports, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors, aquatics, 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 from 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 one fund presented in a separate report and described below.
 - *Paving and 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.

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) or to other departments within the District (internal service). 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. Internal Service funds are used to account for the financing of goods or services provided by one department to the other departments of the governmental unit on a cost-reimbursement basis. The chief aim of an internal service fund is cost reimbursement.

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

2025 BUDGET: FUND SUMMARY

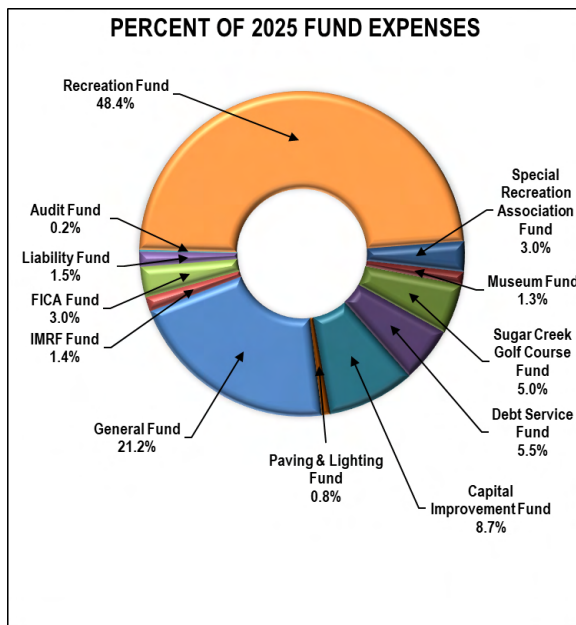
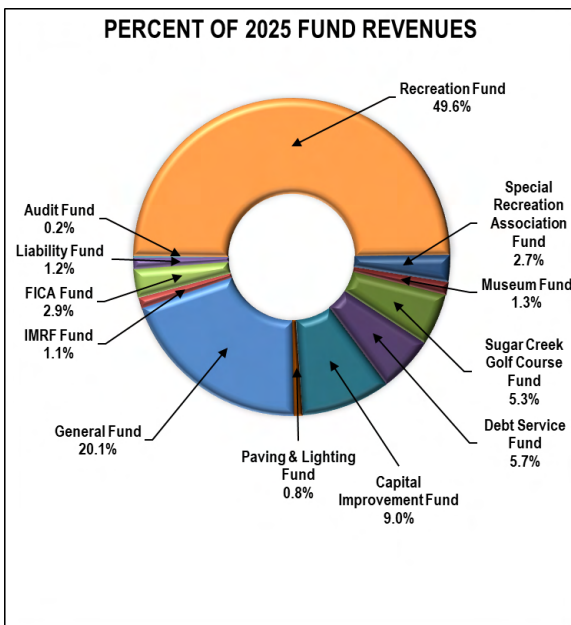


The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2025 Budget.

The *2025 Budget Summary by Fund* chart below provides an overview of total 2025 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 2025 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2025 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	5,223,618	4,630,326	593,292	1,067,357	5,697,683	(474,065)
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	300,440	(660)	99,408	399,848	(100,068)
Audit Fund	59,600	58,842	758	-	58,842	758
Recreation Fund	12,912,688	12,119,742	792,946	880,193	12,999,935	(87,247)
Special Recreation Association Fund	715,119	676,444	38,675	126,295	802,739	(87,620)
Museum Fund	348,900	350,302	(1,402)	-	350,302	(1,402)
Sugar Creek Golf Course Fund	1,378,797	1,199,592	179,205	137,000	1,336,592	42,205
Total Operating	21,975,302	20,372,488	1,602,814	2,475,302	22,847,790	(872,488)
Debt Service Fund	1,474,003	1,474,003	-	-	1,474,003	-
Capital Improvement Fund	2,350,646	2,343,146	7,500	-	2,343,146	7,500
Paving & Lighting Fund	215,229	215,029	200	-	215,029	200
Total Debt and Capital	4,039,878	4,032,178	7,700	-	4,032,178	7,700
Grand Total	26,015,180	24,404,666	1,610,514	2,475,302	26,879,968	(864,788)



2025 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2022 Actual, 2023 Actual, 2024 Approved Budget and 2025 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2024 Budget and 2025 Proposed Budget by fund. Revenue is projected to decrease by 4.9% (\$1,347,576) and expenditures are expected to decrease by 13.3% (\$4,104,511). The 2025 Budget variance in both revenue and expenditures from the prior year reflects decreases in grant revenue and proposed capital project spending.

Four-year Summary by Fund (2022 Actual, 2023 Actual, 2024 Budget and 2025 Budget)

Fund/Fund	Revenue				Difference ('24 vs '25)	% Change ('24 vs '25)
	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
General Fund	4,346,807	5,127,699	5,171,783	5,223,618	51,835	1.0%
IMRF Fund	509,799	363,873	39,015	280,000	240,985	617.7%
FICA Fund	580,480	493,177	749,566	756,800	7,234	1.0%
Liability Fund	361,929	329,251	368,041	299,780	(68,261)	-18.5%
Audit Fund	54,603	180	56,853	59,600	2,747	4.8%
Recreation	8,856,643	10,986,230	11,691,298	12,912,688	1,221,390	10.4%
Special Recreation Association Fund	842,643	814,500	693,089	715,119	22,030	3.2%
Museum Fund	277,673	325,755	334,442	348,900	14,458	4.3%
Sugar Creek Golf Course Fund	1,578,442	1,641,263	1,310,462	1,378,797	68,335	5.2%
Total Operating Budget	17,409,019	20,081,928	20,414,549	21,975,302	1,560,753	7.6%
Debt Service Fund	1,558,377	1,378,069	1,422,932	1,474,003	51,071	56.3%
Capital Improvement Fund	1,849,644	2,816,468	5,234,490	2,350,646	(2,883,844)	-55.1%
Paving & Lighting Fund	139,643	247,072	290,785	215,229	(75,556)	-26.0%
Total	20,956,683	24,523,537	27,362,756	26,015,180	(1,347,576)	-4.9%

Fund/Fund	Expenditures				Difference ('24 vs '25)	% Change ('24 vs '25)
	2022 Actual	2023 Actual	2024 Budget	2025 Budget		
General Fund	4,612,647	4,146,732	5,471,080	5,697,683	226,603	4.1%
IMRF Fund	422,565	282,932	289,015	389,009	99,994	34.6%
FICA Fund	487,078	558,683	749,566	812,840	63,274	8.4%
Liability Fund	308,127	304,657	368,041	399,848	31,807	8.6%
Audit Fund	47,676	52,623	56,853	58,842	1,989	3.5%
Recreation	7,559,583	10,831,313	13,370,353	12,999,935	(370,418)	-2.8%
Special Recreation Association Fund	1,010,880	701,268	1,601,589	802,739	(798,850)	-49.9%
Museum Fund	267,016	399,400	378,814	350,302	(28,512)	-7.5%
Sugar Creek Golf Course Fund	995,970	1,097,310	1,255,910	1,336,592	80,682	6.4%
Total Operating Budget	15,711,542	18,374,918	23,541,221	22,847,790	(693,431)	-2.9%
Debt Service Fund	1,561,240	1,375,323	1,422,539	1,474,003	51,464	3.6%
Capital Improvement Fund	2,837,229	3,048,295	5,653,530	2,343,146	(3,310,384)	-58.6%
Paving & Lighting Fund	350,405	220,376	277,300	215,029	(62,271)	-58.6%
Total	20,460,416	23,018,912	30,894,590	26,879,968	(4,014,622)	-13.0%
Net	496,267	1,504,625	(3,531,834)	(864,788)	2,667,046	-75.5%

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

Basis of Presentations – Fund Accounting

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

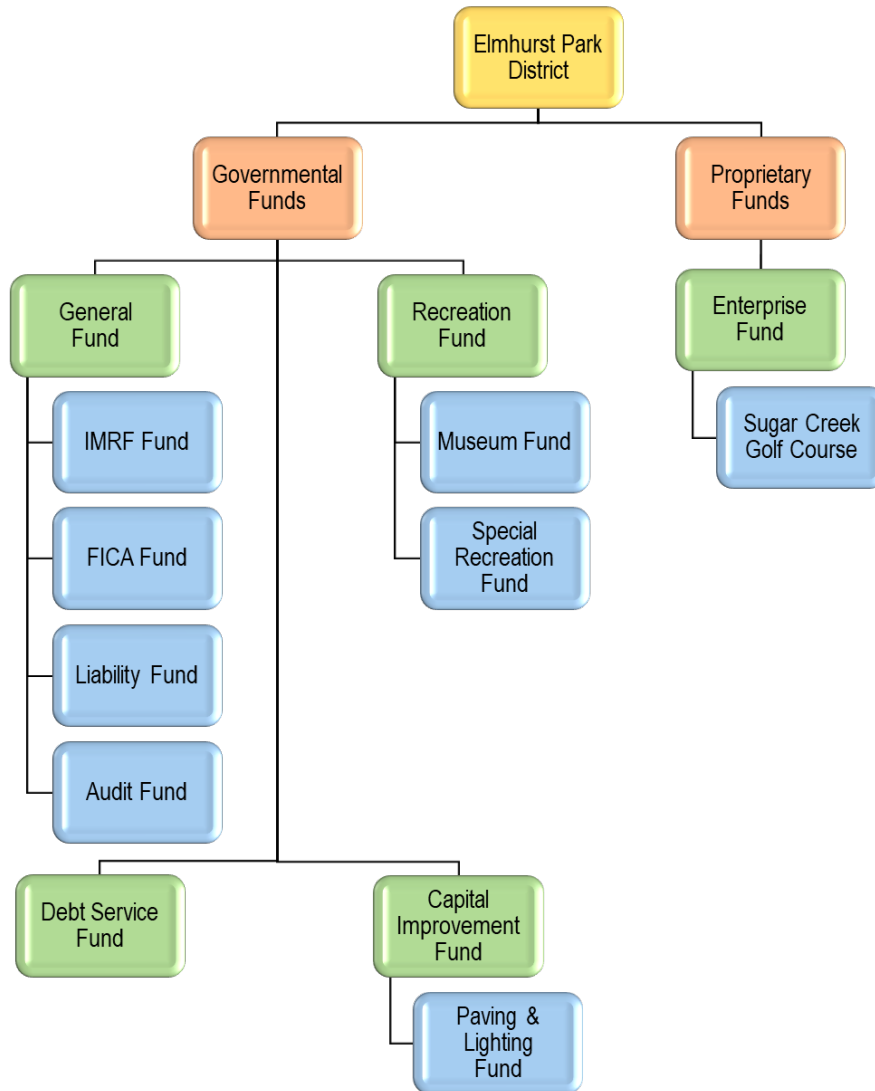
State law requires the District show each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All annual budgets and appropriations lapse at fiscal 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 71-72.

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	Paving & Lighting Dept
Park Board/Administration	X	X	X	X	X	X	X					
Finance	X	X	X	X	X	X	X	X	X			
Marketing and Communications	X	X	X			X	X	X				
Human Resources	X	X	X	X	X	X	X	X	X			
Information Technology	X					X						
Parks	X	X	X			X		X				X
Facilities	X	X	X			X		X	X			X
Recreation		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

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 2025 Function Expenditures by Fund see pages 29-30.

GENERAL FUND

For 2025, the General Fund revenue is projected to increase by 1.0% (\$51,835) from the 2024 Budget and expenses are projected to increase by 4.1% (\$226,603). Overall, the General Fund exhibits a net loss of \$474,065.

General Fund Revenue

Taxes: In the proposed 2025 Budget, tax revenue totals \$4,158,000 from Property taxes and \$475,000 from Corporate Replacement Taxes. Total taxes budgeted are proposed to increase by 0.4% (\$20,117) as compared to the 2024 Budget and is due largely in part to increasing the property tax levy by \$29,050.

Sponsorship, Advertising and Donations: The 2025 Budget includes revenue totaling \$73,000; sponsorship \$49,000 and advertising \$24,000. Compared to the 2024 Budget, revenue is increasing overall by 2.8% (\$2,000) due to a budgeted increase in advertising (\$2,000).

Rentals: Rental revenue is decreasing by 5.7% (\$14,582) primarily due to a decrease in Athletic Field Advisory Committee groups (\$3,832) and other sports groups (\$20,000) user fees offset by an increase in athletic field light usage (\$5,000) and outdoor picnic rentals (\$4,200).

Merchandise Sales: Merchandise sales revenue of \$10,400 represents a decrease of 40.6% (\$7,100) as compared to the 2024 Budget due to a decrease in memorial sales (tree, bench, and light post).

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 \$189,800 is 37.1% higher compared to the 2024 Budget due to the increased interest rates over the previous 12 months.

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, tree, 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

2025 BUDGET: FUND SUMMARY



	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
General Fund Revenues						
Taxes	4,002,120	4,450,093	4,612,883	4,633,000	20,117	0.4%
Donations, Advertising, Sponsorships	74,800	94,397	71,000	73,000	2,000	2.8%
Grants	-	-	-	-	-	0.0%
Program Fees	-	501	-	-	-	0.0%
Rentals, Leases	180,027	273,603	255,632	241,050	(14,582)	-5.7%
Passes, Memberships, Daily Uses	-	3	-	-	-	0.0%
Merchandise Sales	32,082	33,329	17,500	10,400	(7,100)	-40.6%
Transfers	26,368	26,368	76,368	76,368	-	0.0%
Bond, Insurance, Other Proceeds	17,465	33,433	-	-	-	0.0%
Interest	13,945	215,972	138,400	189,800	51,400	37.1%
Total Revenues	4,346,807	5,127,699	5,171,783	5,223,618	51,835	1.0%

	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
General Fund Expenses						
Salaries & Wages	1,843,335	2,015,947	2,306,377	2,409,416	103,039	4.5%
Services	1,020,718	1,142,464	1,660,640	1,506,079	(154,561)	-9.3%
Repairs	39,693	24,634	48,585	41,400	(7,185)	-14.8%
Supplies	433,394	540,518	651,345	673,431	22,086	3.4%
Capital	-	-	-	-	-	0.0%
Transfers/Debt	1,275,507	423,169	804,133	1,067,357	263,224	32.7%
Total Expenses	4,612,647	4,146,732	5,471,080	5,697,683	226,603	4.1%
Net	(265,840)	980,967	(299,297)	(474,065)	(174,768)	58.4%

General Fund Expenses

As compared to the 2024 Budget, expenses are increasing overall by 4.1% (\$226,603).

Wages: Wages are increasing overall by 4.5% (\$103,039). The changes are primarily related to full-time budgeted merit increases for existing staff.

Services: As compared to the 2024 Budget, Services are projected to decrease by 11.3% (\$187,871). This is primarily due to a decrease in Consulting Services 78.3% (\$178,320) as the Elevate Elmhurst Parks process completed in 2024.

Repairs: Expenses are decreasing by 14.8% (\$7,185) primarily due to a decrease in building repairs 46.8% (\$11,000), offset primarily by an increase in Equipment Repairs 77.9% (\$3,350)

Supplies: Expenses are increasing by 3.4% (\$22,086) primarily due to the following:

- Increase in Computer Hardware 256.1% (\$41,698) primarily due to infrastructure upgrades (\$33,743)
- Increase in Grounds Supplies 20.7% (\$13,300) primarily due to athletic field maintenance supplies
- Decrease in fuel expense (\$29,811) that reflects historical consumption levels compared to cost per gallon averages

Transfers: A one-time transfer of \$1,067,357 to the Capital Improvement Fund to finance proposed 2025 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 2024 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects an increase of 617.7% (\$240,985) in revenue primarily due to increased Property Tax revenue of \$225,785. Based on the recent performance of IMRF's investment portfolio the District's 2025 employer contribution rate set by IMRF is 6.40% which is a 18.7% increase as compared to 2024 (5.39%). Consequently, IMRF Fund expenses are increasing by 34.6% (\$99,994).

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
IMRF Department Revenues						
Taxes	508,778	349,203	31,615	257,400	225,785	714.2%
Interest	1,021	14,670	7,400	22,600	15,200	205.4%
Total Revenues	509,799	363,873	39,015	280,000	240,985	617.7%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
IMRF Department Expenses						
Services	422,565	282,932	289,015	389,009	99,994	34.6%
Total Expenses	422,565	282,932	289,015	389,009	99,994	34.6%
Net	87,234	80,941	(250,000)	(109,009)	140,991	-56.4%

Year	EPD Employer Contribution Rate
2015	10.94%
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%

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 2024 Budget, FICA Fund revenues are increasing by 1.0% (\$7,234) mainly due to an increase in interest income (\$5,400).

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 2024 Budget, FICA expenses are projected to increase 8.4% (\$63,274) due to increased salary and wages expenses resulting from the District's projected annual merit increases, the continued State mandated increase in the minimum wage and the U.S. Department of Labor's increase to the Fair Labor Standards Act's (FLSA's) annual salary level threshold for exempt employees to \$58,656.

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

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference (‘24 vs ‘25)	% Change (‘24 vs ‘25)
FICA Department Revenues						
Taxes	578,370	478,427	740,666	742,500	1,834	0.2%
Interest	2,110	14,750	8,900	14,300	5,400	60.7%
Total Revenues	580,480	493,177	749,566	756,800	7,234	1.0%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference (‘24 vs ‘25)	% Change (‘24 vs ‘25)
FICA Department Expenses						
Services	487,078	558,683	749,566	812,840	63,274	8.4%
Total Expenses	487,078	558,683	749,566	812,840	63,274	8.4%
Net	93,402	(65,506)	-	(56,040)	(56,040)	-100.0%

Liability Fund

**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

The Liability Fund reflects a decrease in revenue of 18.5% (\$68,261) as compared to the 2024 Budget. This is due mainly to the proposed tax levy decrease in the property tax allocation (\$68,861). Expenses are proposed to increase by 8.6% (\$31,807).

Wages: Wages are increasing overall by 5.0% (\$2,297). 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 9.2% (\$29,510) primarily due to an increased contribution to PDRMA that is calculated based on a percentage of District payroll for employment practices, asset values for property and acreage for pollution.

	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
Liability Department Revenues						
Taxes	361,129	327,500	367,841	298,980	(68,861)	-18.7%
Bond, Insurance, Other Proceeds	796	-	-	-	-	0.0%
Interest	4	1,751	200	800	600	300.0%
Total Revenues	361,929	329,251	368,041	299,780	(68,261)	-18.5%

	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
Liability Department Expenses						
Salaries & Wages	42,355	44,495	45,984	48,281	2,297	5.0%
Services	265,772	260,162	322,057	351,567	29,510	9.2%
Total Expenses	308,127	304,657	368,041	399,848	31,807	8.6%
Net	53,802	24,594	-	(100,068)	(100,068)	-100.0%

Audit Fund

**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

As compared to the 2024 Budget, revenue in the Audit Fund reflects an increase of 4.8% due to increased property tax revenue of \$2,747. Expenses are projected to increase 3.5% (\$1,989) and, while the 2025 Proposed Budget is projected to generate a net budget of \$758 (revenues minus expenses), it is projected to have sufficient cash and reserves at the end of 2025 to meet targeted balances.

Wages: Salaries & Wages are projected to increase by 4.1% (\$1,153) due to proposed merit increases for staff whose responsibilities include preparing the annual financial statements.

Services: Overall services are increasing by 2.9% (\$836) to fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Audit Department Revenues						
Taxes	54,546	-	56,653	59,400	2,747	4.8%
Interest	57	180	200	200	-	0.0%
Total Revenues	54,603	180	56,853	59,600	2,747	4.8%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Audit Department Expenses						
Salaries & Wages	26,379	29,372	27,984	29,137	1,153	4.1%
Services	21,297	23,251	28,869	29,705	836	2.9%
Total Expenses	47,676	52,623	56,853	58,842	1,989	3.5%
Net	6,927	(52,443)	-	758	758	100.0%

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 2024 Budget, Recreation Fund revenue is increasing by 10.4% (\$1,221,390) and expenses are decreasing by 2.8% (\$370,418). Overall, the Recreation Fund exhibits a net deficit of \$87,247.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Recreation Fund Revenues						
Taxes	2,096,238	2,273,763	2,282,505	2,446,693	164,188	7.2%
Donations, Advertising, Sponsorships	1,955	6,300	3,100	9,800	6,700	216.1%
Grants	264,659	360,206	-	-	-	0.0%
Program Fees	4,092,719	5,454,056	6,402,879	7,198,352	795,473	12.4%
Rentals, Leases	391,974	424,276	424,679	420,455	(4,224)	-1.0%
Passes, Memberships, Daily Uses	1,852,131	2,251,669	2,397,685	2,572,569	174,884	7.3%
Merchandise Sales	65,432	72,863	65,410	71,679	6,269	9.6%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance, Other Proceeds	15,675	3,528	-	-	-	0.0%
Interest	(1,680)	62,029	37,500	115,600	78,100	208.3%
Total Revenues	8,856,643	10,986,230	11,691,298	12,912,688	1,221,390	10.4%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Recreation Fund Expenses						
Salaries & Wages	4,799,532	5,612,080	7,067,628	7,766,340	698,712	9.9%
Services	2,057,329	2,682,882	3,075,221	3,347,682	272,461	8.9%
Repairs	166,370	167,895	156,847	195,825	38,978	24.9%
Supplies	434,984	610,524	639,404	783,527	144,123	22.5%
Capital	-	-	-	-	-	0.0%
Transfers/Debt	101,368	1,757,932	2,431,253	906,561	(1,524,692)	-62.7%
Total Expenses	7,559,583	10,831,313	13,370,353	12,999,935	(370,418)	-2.8%
Net	1,297,060	154,917	(1,679,055)	(87,247)	1,591,808	-94.8%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 7.2% (\$164,188) as compared to the 2024 Budget due to an increase in the property tax levy.

Donations, Advertising, Sponsorships/Licensing: Sponsorships revenue is proposed to increase by 700.0% (\$7,000) due to increasing sponsorship opportunities for local businesses at the Mary E. Kies Recreation Center (\$2,300) and licensing reimbursements for contracted concessions at East End (\$2,865) and Smalley (\$1,835) Pools.

Program Fees: As compared to the 2024 Budget, Program Fee revenue is increasing by 12.4% (\$795,473) primarily due to increased and new program offerings. More detail can be found in Revenue Analysis on pages 110-111.

Many Recreation program areas are projected to increase as listed below:

- Rec Station by 15.2% (\$304,173)
- Sports and Fitness (excluding Gymnastics) by 46.5% (\$265,178)
- Funseekers & Mini Funseekers Day Camp by 7.3% (\$43,452)

2025 BUDGET: FUND SUMMARY



- Gymnastics by 6.9% (\$38,841)
- Visual/Performing Arts by 11.1% (\$36,988)

Lastly, program revenue at Courts Plus overall is increasing by 17.5% (\$192,033) as compared to the 2024 Budget; details of specific program areas are provided below:

- Increases in Racquet Sports (including Pickleball) by 18.3% (\$153,928)
- Fitness (including Martial Arts) by 14.7% (\$38,105)

Rentals: Rental revenue is decreasing overall by 1.0% (\$4,224) as compared to 2024 budget.

Passes, Membership and Daily Uses: As compared to the 2024 Budget, revenue is projected to increase by 0.5% (\$174,884) primarily due to a 5.0% rate increase at Courts Plus (\$170,132).

Merchandise Sales: Revenue from merchandise sales is increasing overall by 24.0% (\$9,424) 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 community events at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings).

Recreation Fund Expenses

Wages: Wages are increasing by 9.9% (\$698,712) overall due to a number of changes as follows.

Full-time wages as compared to 2024 are up by 7.2% (\$192,872) due to budgeted merit increases for existing staff and the U.S. Department of Labor's increase to the Fair Labor Standards Act's (FLSA's) annual salary level threshold for exempt employees to \$58,656.

Part-time wages are also increasing, by 11.5% (\$505,840), due to participation numbers anticipated to reach record highs in core program offerings as well as with adherence to the continued State mandated increase in the minimum wage.

Program areas with the largest projected increases include the following:

- Rec Station and Summer Camps by 17.9% (\$279,229)
- Outdoor Pools including lifeguards, managers, programming, and guest services by 14.2% (\$93,002)
- Sports (excluding Gymnastics) by 19.6% (\$25,897)
- Fitness by 10.2% (\$23,259)
- Racquet Sports by 5.8% (\$19,336)
- Gymnastics by 3.5% (\$12,861)

Services: As compared to the 2024 Budget, services are increasing 8.9% (\$272,4461) primarily due to increases in health care expenses, consulting services, program services, utilities, computer & hardware services, contract services as detailed below:

2025 BUDGET: FUND SUMMARY



Health care expenses increasing by 13.0% (\$68,067) primarily due to proposed 10% increase of the District's defined contribution towards premiums as well as individual employee elections

Consulting services increasing by 55.6% (\$15,750) primarily due to website and infrastructure update support

Program services increasing by 6.1% (\$48,543) primarily due to Sports and Fitness (\$40,793) increased participation numbers and new contractual program offerings

Increases are seen in the following utilities:

- Electricity 18.1% (\$50,000) due to rates remaining high and increased usage
- Water & Sewer 44.1% (\$52,000) due to a rate increase

Computer & Hardware Services increasing by 9.9% (\$20,945) primarily due to the conversion of BS&A to a webhosted platform

Contractual Services increasing by 24.0% (\$45,394) primarily due to the shift of backflow inspections (\$38,936) from plumbing repairs

Repairs: As compared to the 2024 Budget, repairs are increasing 24.9% (\$38,978) primarily due to increases in building repairs (\$18,500) and plumbing repairs (\$16,953) as contracted labor costs increase as well as one-time sump pump replacements at Wilder Park Formal Gardens (\$8,200) and Courts Plus Tennis Courts (\$9,000).

Supplies: Expenses are increasing by 22.5% (\$144,123) primarily due to an increase in Computer Hardware 256.1% (\$71,001) in relation to infrastructure updates. Along with noteworthy increases in the following areas:

- Building Supplies 39.6% (\$27,365) primarily due to Courts Plus needs
- Program Supplies 5.9% (\$12,263) due to new and increased program offerings
- Chemicals 19.2% (\$12,110) due to increased costs for all District pools

Transfers: Transfer expenses include \$880,193 to the Capital Improvement Fund for 2025 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 2024 Budget revenue is increasing by 0.4% (\$2,630) due to an increase in Property Tax revenue.

Expenses in the SRA Fund are decreasing by 49.9% (\$798,850) as compared to the 2024 Budget and the SRA Fund will have a net deficit of \$87,620 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 8.4% (\$17,767) primarily due to the proposed annual merit increase for full-time staff (\$12,676) as well as increases for part-time staff due to retainage and the rising requests for inclusion services (\$5,000).

Services expenses are decreasing by 12.4% (\$34,712) primarily due to a decrease in consulting services (\$30,000) for updating the District's ADA transition plan in 2024.

Supplies are increasing by 21.4% (\$300) for projected accessibility supplies for participants.

Capital is decreasing by 70.6% (\$782,205) as compared to the 2024 budget. Proposed 2025 capital projects (\$326,295) include: Berens Park Hub Playground improvements (\$200,000) and various paving projects (\$126,295) with the sizable decrease being attributable to the completion of two major development projects in 2024 that had significant accessibility components – Canine Corner dog park and Pick Park.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
SRA Department Revenues						
Taxes	838,872	785,213	678,289	680,919	2,630	0.4%
Interest	3,771	29,287	14,800	34,200	19,400	131.1%
Total Revenues	842,643	814,500	693,089	715,119	22,030	3.2%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
SRA Department Expenses						
Salaries & Wages	171,691	197,340	212,476	230,243	17,767	8.4%
Services	240,658	246,346	279,213	244,501	(34,712)	-12.4%
Supplies	531	991	1,400	1,700	300	21.4%
Capital	598,000	256,591	1,108,500	326,295	(782,205)	-70.6%
Total Expenses	1,010,880	701,268	1,601,589	802,739	(798,850)	-49.9%
Net	(168,237)	113,232	(908,500)	(87,620)	820,880	-90.4%

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 2024 Budget, Museum Fund revenue is increasing by 4.3% (\$14,458) and expenditures are decreasing by 7.5% (\$28,512) as the fund is projected to have cash and reserves at the end of 2025 to meet targeted balances.

Wages reflect an increase of 7.1% (\$9,451) due to the proposed annual merit increase for horticulture staff.

Services reflect a decrease of 2.2% (\$1,591) primarily due to a decrease in health care expenses 20.5% (\$6,574) offset by increases in alarm expenses 26.3% (\$1,332), electricity 30.0% (\$3,000), and water & sewer 40.0% (\$2,000).

Repairs are proposed to increase by 26.3% (\$2,500) primarily due to the addition of anticipated generator maintenance (\$2,000) at the conservatory.

Supplies are budgeted to increase by 12.6% (\$5,500) as compared to 2024, due to increases in Grounds Supplies (\$1,500) and Building Supplies (\$4,000).

Capital expenditures are decreasing by 100.0% (\$44,372) due to no planned projects.

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

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Museum Department Revenues						
Taxes	268,966	303,826	331,492	341,550	10,058	3.0%
Donations, Advertising, Sponsorships	9,080	5,613	400	400	-	0.0%
Grants	-	15,000	-	-	-	0.0%
Program Fees	-	-	350	350	-	0.0%
Interest	(373)	1,316	2,200	6,600	4,400	200.0%
Total Revenues	277,673	325,755	334,442	348,900	14,458	4.3%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Museum Department Expenses						
Salaries & Wages	100,031	112,246	132,488	141,939	9,451	7.1%
Services	49,949	63,278	71,254	69,663	(1,591)	-2.2%
Repairs	2,891	3,200	9,500	12,000	2,500	26.3%
Supplies	36,605	39,041	43,660	49,160	5,500	12.6%
Capital	-	104,095	44,372	-	(44,372)	-100.0%
Transfers/Debt	77,540	77,540	77,540	77,540	-	0.0%
Total Expenses	267,016	399,400	378,814	350,302	(28,512)	-7.5%
Net	10,657	(73,645)	(44,372)	(1,402)	42,970	-96.8%

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 2024 Budget, revenue in this Fund exhibits an increase of 3.6% (\$51,071) primarily due to an increase in property taxes (\$48,271).

Debt service expenses in this fund are proposed to increase by 3.6% (\$51,464) due to an increase in transfers (\$45,805) and debt payments (\$3,659).

Transfers of \$448,112 to the Capital Improvements Fund (\$395,596) and the Paving & Lighting Fund (\$52,516) for 2025 capital projects including but not limited to: Maintenance Vehicle Replacement (\$263,006), Grounds Equipment Replacement (\$110,590), and various paving projects (\$52,516).

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Debt Service Fund Revenues						
Taxes	1,303,448	1,368,203	1,419,732	1,468,003	48,271	3.4%
Transfers	254,288	-	-	-	-	0.0%
Interest	641	9,866	3,200	6,000	2,800	87.5%
Total Revenues	1,558,377	1,378,069	1,422,932	1,474,003	51,071	3.6%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Debt Service Fund Expenses						
Services	8,281	8,405	8,000	10,000	2,000	25.0%
Transfers/Debt	1,552,959	1,366,918	1,414,539	1,464,003	49,464	3.5%
Total Expenses	1,561,240	1,375,323	1,422,539	1,474,003	51,464	3.6%
Net	(2,863)	2,746	393	-	(393)	-100.0%

CAPITAL IMPROVEMENT FUND

As compared to the 2024 Budget, the Capital Improvement Fund exhibits a decrease of 55.1% (\$2,883,844) in revenue and a decrease of 58.6% (\$3,310,384) in expenses due to decreased proposed capital project spending in 2025.

Donations, Advertising, Sponsorships revenue is decreasing by 99.7% (\$714,000) as compared to the 2024 Budget, primarily due to the previous year’s plan to have the replacement of the flat roof at Courts Plus, including installation of solar panels, be funded through a Power Purchase Agreement (PPA) with a qualified solar provider (\$614,000) and a partnership agreement with Elmhurst University for renovations to Butterfield Park Ballfield #1 (\$100,000).

Grant revenue is decreasing by 100.0% (\$1,040,300) as compared to the 2024 Budget, as grant funding is not anticipated in 2025.

Transfers of cash and investments from other Funds is decreasing by 32.6% (\$1,131,344) as transfers from the General Fund (\$1,067,357), the Recreation Fund (\$880,193), and Debt Service Fund (\$395,596) are proposed in order to complete the proposed 2025 capital projects (\$2,343,146).

Capital expenditures budgeted for 2025 are \$2,343,146 which is a 58.6% (\$3,310,384) decrease as compared to the 2024 Budget primarily attributable to the completion of two major development projects in 2024 - Canine Corner dog park and Pick Park. (see pages 169-178 for a detailed overview of capital plan spending).

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Capital Improvement Fund Revenues						
Donations, Advertising, Sponsorships	187,500	113,600	716,500	2,500	(714,000)	-99.7%
Grants	-	-	1,040,300	-	(1,040,300)	-100.0%
Transfers	1,605,500	2,676,527	3,474,490	2,343,146	(1,131,344)	-32.6%
Bond, Insurance, Other Proceeds	53,742	22,640	-	-	-	0.0%
Interest	2,902	3,701	3,200	5,000	1,800	56.3%
Total Revenues	1,849,644	2,816,468	5,234,490	2,350,646	(2,883,844)	-55.1%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Capital Improvement Fund Revenues						
Capital	2,837,229	3,048,295	5,653,530	2,343,146	(3,310,384)	-58.6%
Total Expenses	2,837,229	3,048,295	5,653,530	2,343,146	(3,310,384)	-58.6%
Net	(987,585)	(231,827)	(419,040)	7,500	426,540	-101.8%

Capital Improvement Fund: Purpose

Accounts for the cost of capital improvements not accounted for in the Proprietary Funds (e.g., Enterprise)

Type of Fund

Governmental

Minor Fund

Paving and Lighting

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

Minor Fund in the Capital Improvement Fund

Paving and Lighting Fund

As compared to the 2024 Budget, Paving and Lighting revenue is decreasing by 26.0% (\$75,556) due to a proposed increase in budgeted property **Taxes** 5.9% (\$9,063) offset by a decrease in **Transfers** 61.6% (\$84,319) from the Debt Service Fund for 2025 proposed capital projects.

The 2024 budget proposes expenses decreasing by 22.5% (\$62,271) due to 2025 capital projects (\$215,029) including: Paving Projects (\$156,529), Sealcoating (\$43,500), and District-wide sidewalk repairs/replacements (\$15,000) (see pages 167-183 for a detailed overview of capital plan spending).

Paving and 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

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Paving & Lighting Fund Revenues						
Taxes	139,185	149,940	153,450	162,513	9,063	5.9%
Transfers	-	95,939	136,835	52,516	(84,319)	-61.6%
Interest	458	1,193	500	200	(300)	-60.0%
Total Revenues	139,643	247,072	290,785	215,229	(75,556)	-26.0%

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Paving & Lighting Fund Expenses						
Capital	350,405	220,376	277,300	215,029	(62,271)	-22.5%
Total Expenses	350,405	220,376	277,300	215,029	(62,271)	-22.5%
Net	(210,762)	26,696	13,485	200	(13,285)	-98.5%

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 2024 Budget, Sugar Creek Golf Course revenues are projected to increase by 5.2% (\$68,335) with expenses also increasing by 6.4% (\$80,682). Overall, the Fund exhibits a net surplus of \$42,205.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 5.4% (\$6,476) as compared to the 2024 Budget. Primarily due to fee increases for high school and adult level golf programs along with additional offerings.

Rental revenue is projected to increase 5.6% (\$13,180) as compared to the 2024 Budget, primarily due to an increase in riding cart rentals (\$9,180) and an increase in the rental fee by \$1.

Passes, Memberships, Daily Use revenue is projected to increase overall by 5.0% (\$41,210) as compared to the 2024 Budget. This is due to rate increases of \$1 for both daily use 4.1% (\$27,000) and driving range daily use 8.5% (\$14,210).

Merchandise Sales revenue is increasing at the golf course by 5.2% (\$7,069) as compared to the 2024 Budget, based on the average of the prior three years for Pro-Shop sales 16.7% (\$5,000).

Sugar Creek Golf Course Fund Expenses

Wages are increasing by 6.1% (\$26,997) as compared to the 2024 Budget due to proposed annual merit increase.

Services are increasing by 22.8% (\$63,549) overall as compared to the 2024 Budget, primarily due to increases in health care (\$23,181) based on a 10% increase to the District's defined contribution and employee elections. Contract services (\$26,788) for creek restoration project reporting and maintenance. As well as an increase in electricity (\$11,000) based on contracted fees and actual usage.

Repairs are increasing by 35.4% (\$13,995) from the 2024 Budget primarily due to building repairs (\$6,500) to complete stair and ramp repairs and plumbing system repairs (\$7,245) to replace the grease trap.

Supplies are increasing by 6.7% (\$12,900) as compared to the 2024 Budget primarily due to increases in grounds (\$5,000) and building (\$3,000) supplies to focus on bunkers, mulch, native plantings and irrigation system repairs.

Capital expenses are decreasing by 18.5% (\$36,759) as compared to the 2024 Budget. Included is \$57,000 for grounds equipment, \$80,000 for the west bridge repair, and \$25,000 for maintenance facility feasibility study, totaling \$162,000 in proposed 2025 capital projects.

2025 BUDGET: FUND SUMMARY



Transfer expenses remain the same as compared to the 2024 Budget with the repayment of debt owed to the District (\$50,000).

Debt Payment expenses remain the same as compared to the 2024 Budget with the repayment of debt owed to the Village of Villa Park (\$50,000).

	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
Sugar Creek Golf Course Revenues						
Grants	293,267	360,206	-	-	-	0.0%
Program Fees	125,817	120,126	119,169	125,645	6,476	5.4%
Rentals, Leases	197,875	210,755	233,900	247,080	13,180	5.6%
Passes, Memberships, Daily Uses	689,320	787,534	821,456	862,666	41,210	5.0%
Merchandise Sales	135,391	138,556	135,737	142,806	7,069	5.2%
Bond, Insurance, Other Proceeds	136,460	23,811	-	-	-	0.0%
Interest	312	275	200	600	400	200.0%
Total Revenues	1,578,442	1,641,263	1,310,462	1,378,797	68,335	5.2%

	2022	2023	2024	2025	Difference	% Change
	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
Sugar Creek Golf Course Expenses						
Salaries & Wages	408,136	431,092	445,655	472,652	26,997	6.1%
Services	176,086	130,470	278,999	342,548	63,549	22.8%
Repairs	24,550	34,093	39,505	53,500	13,995	35.4%
Supplies	190,330	177,203	192,992	205,892	12,900	6.7%
Capital	162,838	224,972	198,759	162,000	(36,759)	-18.5%
Transfers/Debt/Misc	34,030	99,480	100,000	100,000	-	0.0%
Total Expenses	995,970	1,097,310	1,255,910	1,336,592	80,682	6.4%
Net	582,472	543,953	54,552	42,205	(12,347)	-22.6%

2025 Budget Interfund Transfer Summary

The 2025 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	(1,067,357)	(880,193)		(448,112)		2,343,146	52,516		-
C Repayment of Outstanding SCGC Debt	50,000				(100,000)			50,000	-
D Wilder Mansion Public Events		77,540	(77,540)						-
<i>Amounts in parenthesis () are transfers out of the fund</i>									
Revenues	76,368	77,540	-	-	-	2,343,146	52,516	50,000	2,599,570
Expenses	(1,067,357)	(906,561)	(77,540)	(448,112)	(100,000)	-	-	-	(2,599,570)
Total	(990,989)	(829,021)	(77,540)	(448,112)	(100,000)	2,343,146	52,516.00	50,000	-

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

- A. A transfer of \$26,368 from the Recreation Fund to the General Fund for ballfield maintenance expenses associated with Adult Athletic League programs.
- B. Transfers of \$2,395,662 from the General Fund (\$1,067,357), the Recreation Fund (\$880,193), and the Debt Service Fund (\$448,112) to the Capital Improvements Fund (\$2,343,146) and to the Paving & Lighting Fund (\$52,516) for capital projects.
- C. 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.
- D. 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.

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2025 BUDGET: REVENUE ANALYSIS



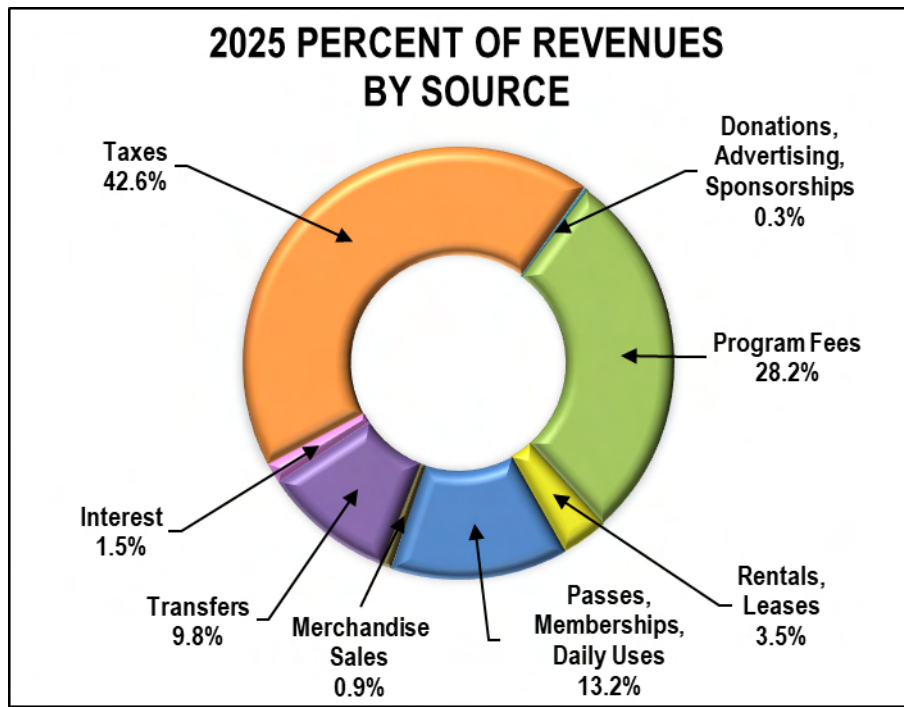
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: historical trends, economic influences, fluctuations due to changes in rate structures, and anticipated growth based on projections for current year and/or actual experience. The District's revenue policies provide the following guidance when developing revenue trends (see page 65 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.

2025 BUDGET: REVENUE ANALYSIS



The graph below illustrates the percentage of revenue projected for each source for 2025.



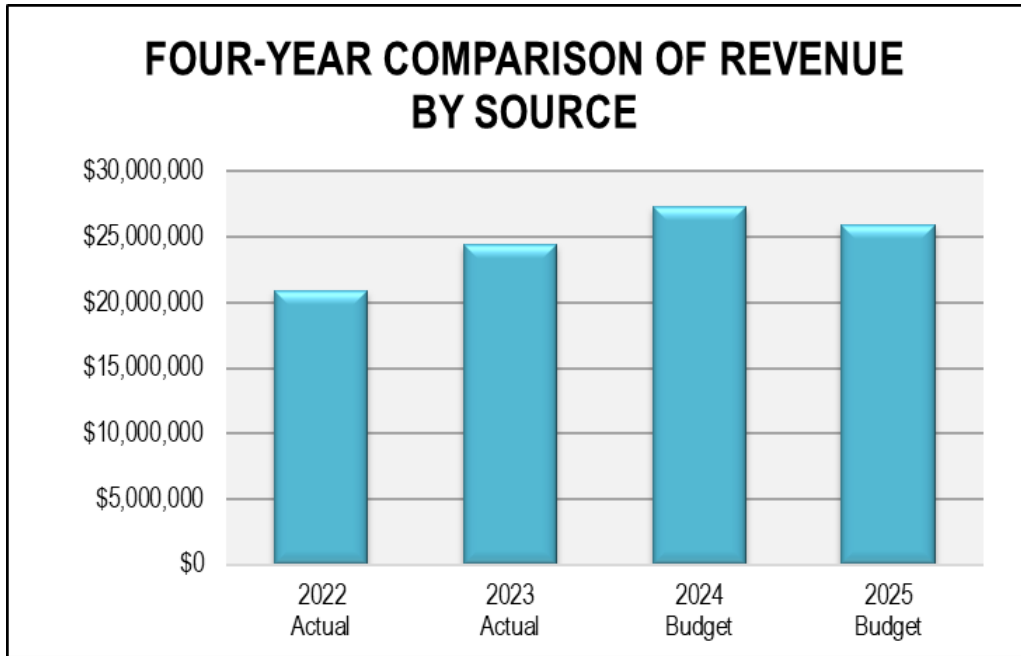
The table below summarizes revenue from all sources including 2022 and 2023 Actual revenue, 2024 budget revenue and the 2025 projected budget difference and percentage change in revenue as compared to the 2024 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Taxes	10,151,652	10,486,168	10,675,126	11,090,958	415,832	3.9%
Donations, Advertising, Sponsorships	273,335	219,910	791,000	85,700	(705,300)	-89.2%
Grants	557,926	735,412	1,040,300	-	(1,040,300)	-100.0%
Program Fees	4,218,536	5,574,683	6,522,398	7,324,347	801,949	12.3%
Rentals, Leases	769,876	908,634	914,211	908,585	(5,626)	-0.6%
Passes, Membership, Daily Uses	2,541,451	3,039,206	3,219,141	3,435,235	216,094	6.7%
Merchandise Sales	232,905	244,748	218,647	224,885	6,238	2.9%
Transfers	1,963,696	2,876,374	3,765,233	2,549,570	(1,215,663)	-32.3%
Bond, Insurance, Other Proceeds	224,138	83,412	-	-	-	0.0%
Interest	23,168	354,990	216,700	395,900	179,200	82.7%
Total Revenues	20,956,683	24,523,537	27,362,756	26,015,180	(1,347,576)	-4.9%

The total 2025 proposed revenue for all funds is \$26,015,180. This represents a 4.9% decrease from the 2024 Budget.

2025 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 65), non-tax revenues are required to account for 55.0% of total revenues. The 2025 Budget reflects a 4.2% decrease in budgeted non-tax revenues (excluding transfers and other proceeds) as compared to the 2024 budget, estimating to be just below policy guidelines with non-tax revenues projected to account for 52.7% of total revenues.



Revenue Sources, Assumptions and Trends

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 2025 budget.

42.6%

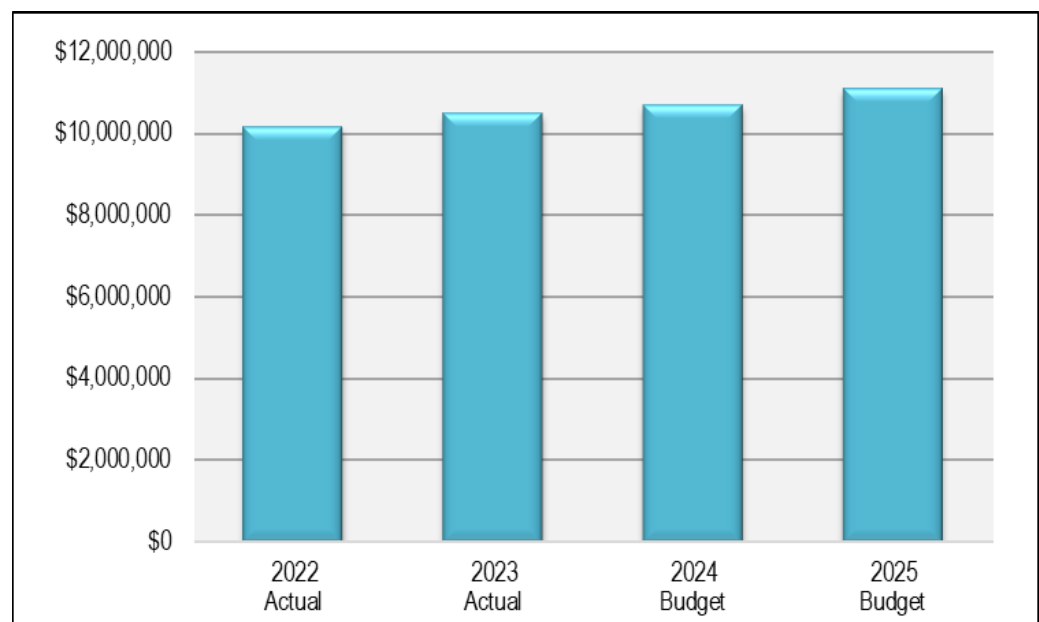
PROPERTY AND CORPORATE REPLACEMENT TAXES

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 2024 Budget, net tax revenues are projected to increase by 3.9% (\$415,832).

The 2025 Budget reflects an increase in Property Tax revenue of \$368,413 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2024. The increase is primarily due to increases in the Consumer Price Index (CPI) of 3.4%, along with the projected EAV increase of 4.02% for the proposed tax levy. Overall, the 4.15% increase from the approved property tax extension will assist in funding proposed operating expenditures in the 2025 Budget as detailed on page 100-101.

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 2025 budgeted replacement tax revenue is unchanged as compared to the prior year. The following chart illustrates 2022 and 2023 actual total tax revenue and budget from 2024 and 2025.

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%



2025 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 levies excluding Special Recreation Association (SRA) and Bond and Interest). There are also Statutory Rate Limits that individual fund levies 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 2024 levy, property assessments were not finalized by the township assessor offices; therefore, the prior 3-year average of 4.02% is being used to estimate the projected equalized assessed value (EAV). Total new construction is estimated at approximately \$34,613,911, based on the most recent 3-year average. Additionally the applicable CPI for the 12-month period ending December 31, 2023 is 3.4%.

2024 LIMITING RATE				
Prior Year Levy				
<u>Including Cook County</u>		<u>CPI %</u>		
8,184,148	X	1 + 3.4%	=	8,462,409
Prior Year EAV				
+ 4.02% Increase		+ New Construction		
				0.2605
<u>(DuPage & Cook)</u>		<u>(DuPage & Cook)</u>		
3,283,720,115	-	34,613,911	=	3,249,106,204

2025 BUDGET: REVENUE ANALYSIS



Based upon those assumptions, the District's limiting rate (excluding SRA, Bond, and Interest) is calculated at 0.2605. After calculating the levy using this rate, the total increase would equate to \$368,413 in additional tax dollars which excludes any changes to the Debt Service Fund. This 4.15% increase will assist in funding proposed operating expenditures in the 2025 Budget including:

- adherence to the continued State mandated increase in the minimum wage;
- effective January 1, 2025, the U.S. Department of Labor increased the Fair Labor Standards Act's (FLSA's) annual salary level threshold for exempt employees to \$58,656. To remain compliant, adjustments will be made to the District's Full-time Employee Salary Classification System;
- 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 December 31, 2023 at 3.4%;
- adequate funds for current and future required preventive maintenance of the District's capital assets (projected at nearly \$34 million over the next 10 years).

Tax Levy Formulas for the Proposed 2025 Budget

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

- When calculating the tax levy, the priority is to maximize, as allowed, the General and Recreation Funds based on their flexibility in funding programs, services, and general operations. The statutory rate limits for these two funds are 0.3500 and 0.3700 respectively.
 - The proposed levy in the General Fund for the 2025 Budget lists an increase of \$29,050 in order to both cover expenses noted above and meet its reserve target.
 - The proposed levy in the Recreation Fund for the 2025 Budget lists an increase of \$168,235 in order to both cover expenses noted above and meet its reserve target.
- The second priority is to adequately provide for the "legal obligation" levies, which are authorized and restricted for designated purposes (i.e., IMRF, FICA, Liability, Audit, and Paving and Lighting Funds).
 - Due to an increase in the District's IMRF contribution rate (from 5.39% to 6.40%) because of less than favorable investment returns in 2023 for IMRF, an increase in the IMRF Fund (\$225,295) is recommended.
 - Minimal increases are recommended in the FICA (\$2,258) and Audit (\$54) Funds to allow for both funds to maintain Tier 1 reserves at appropriate levels while covering their projected expenses.
 - The proposed levy in the Liability Fund for the 2025 Budget is proposed to decrease by \$70,294 to maintain Tier 1 reserves at an appropriate level while covering its projected expenses.
 - The Paving and 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 \$6,403.
- The last tax levies to evaluate are the SRA and Museum Funds.

2025 BUDGET: REVENUE ANALYSIS



- The proposed levy in the Museum Fund for the 2025 Budget is proposed to increase by \$7,412 to both cover its operating expenses and meet its reserve target.
- The reserve balance in the SRA fund is projected to be sufficient to both meet its Tier 1 target balance and to fund proposed 2025 park and facility accessibility improvements; therefore, it is recommended to maintain the levy used in the previous year.

TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	2023 Extensions <i>(DuPage & Cook)</i>	Proposed 2025 Budget Proposed 2024 Levy	2024 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2024 Tax Rate Extended
General	0.3500	4,170,950	4,200,000	29,050	0.70%	0.1279
Recreation	0.3700	2,303,172	2,471,407	168,235	7.30%	0.0753
Museum	0.0700	337,588	345,000	7,412	2.20%	0.0105
IMRF	None	34,705	260,000	225,295	649.16%	0.0079
FICA	None	747,742	750,000	2,258	0.30%	0.0228
Liability Insurance	None	372,294	302,000	(70,294)	-18.88%	0.0092
Audit	0.0050	59,946	60,000	54	0.09%	0.0018
Paving & Lighting	0.0050	157,752	164,154	6,403	4.06%	0.0050
Aggregate Extension		8,184,148	8,552,561	368,413	4.50%	0.2605
Special Recreation	0.0400	687,797	687,797	0	0.00%	0.0209
Bond & Interest	None	1,435,539	1,468,003	32,464	2.26%	0.0447
Total (Aggr. Ext + Bond & Interest)		10,307,483	10,708,361	400,878	3.89%	0.3261

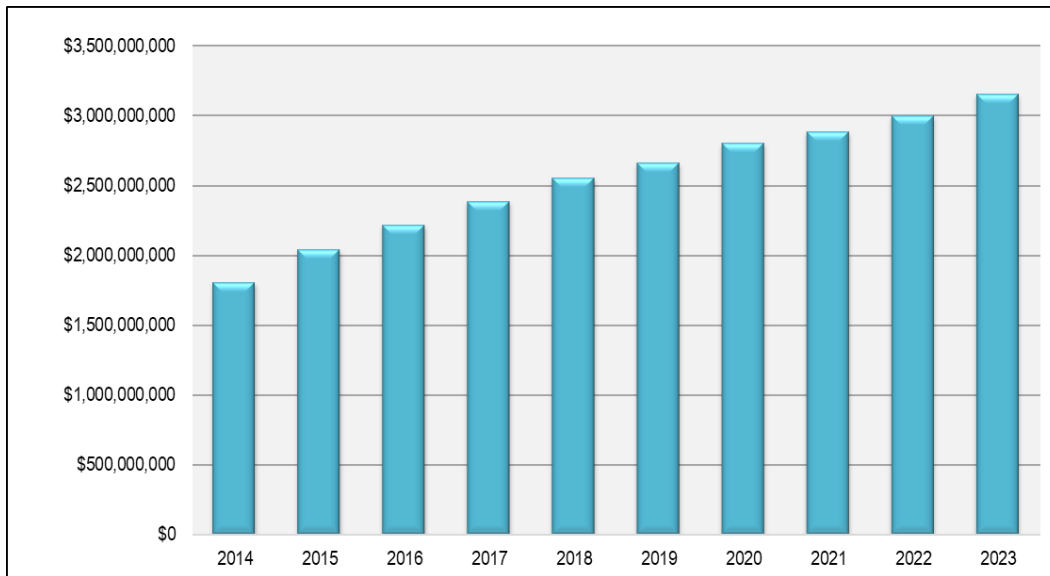
Since the tax levy does not exceed the prior year aggregate extension plus special recreation by more than 5%, the District is not required to hold a Truth in Taxation public hearing based on Truth in Taxation Act requirements. The Park Board approved the 2024 Tax Levy Resolution on October 14, 2024 and will consider approval of the 2024 Tax Levy Ordinance on December 9, 2024 (for taxes to be levied in 2024 and extended in 2025).

2025 BUDGET: REVENUE ANALYSIS

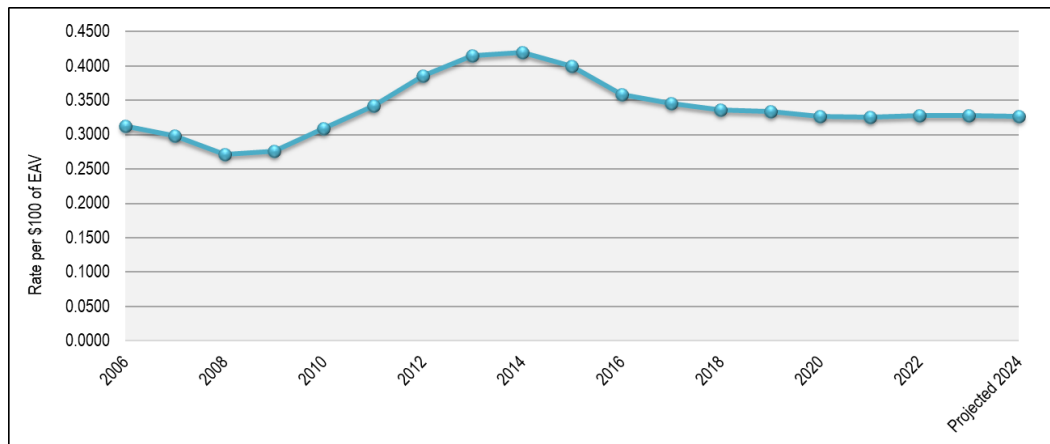


EAV and Property Tax Rate

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). In 2014, the EAV of property within the District declined 0.1%. 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 lower 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 4.02%. 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 2025 and the levy growth rate was estimated at 4.15%, the tax rate is proposed to decrease by 0.0033.

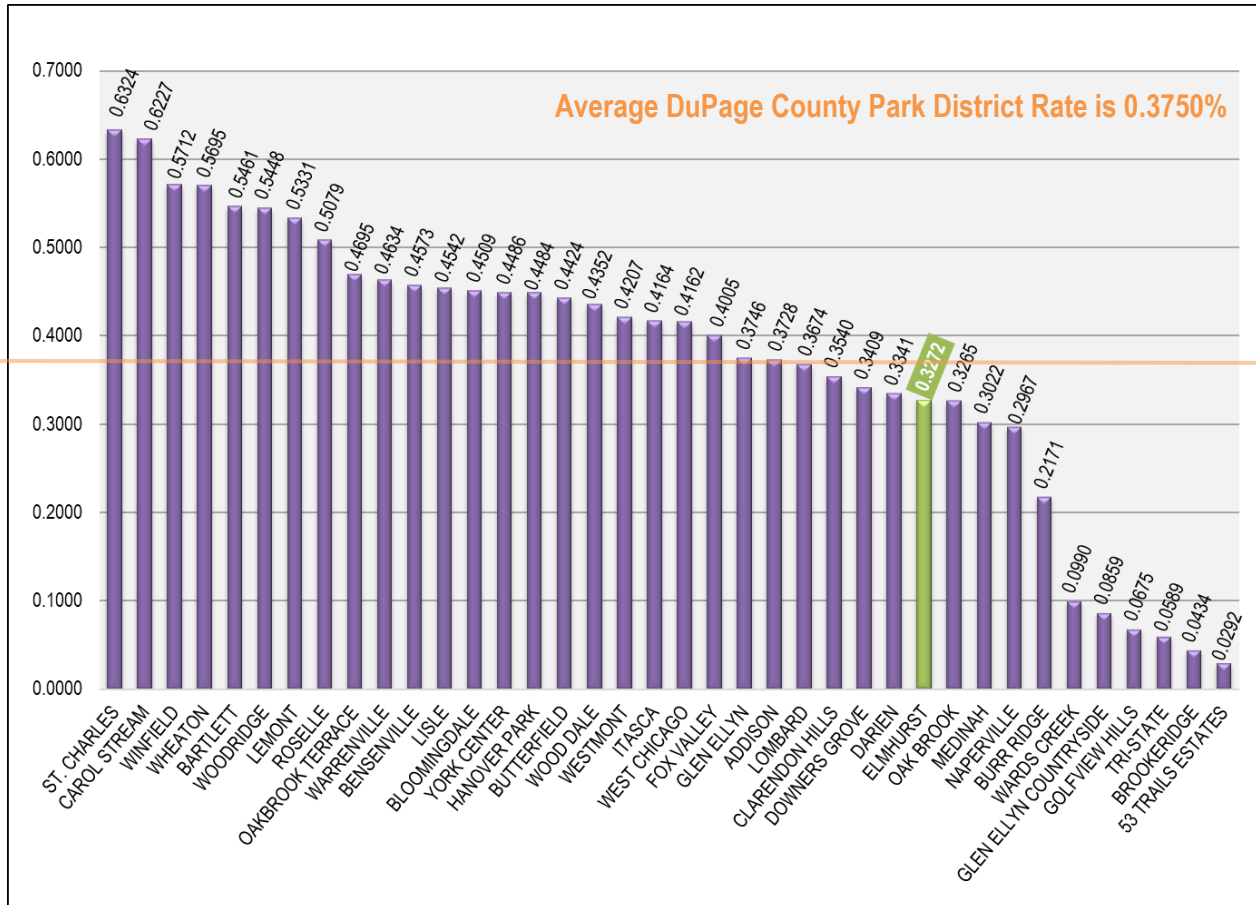


2025 BUDGET: REVENUE ANALYSIS



Comparison of Park District Tax Rates

The graph below illustrates the 2023 tax rates for park districts in DuPage County with the District's rate noted in green. As has been the case for many years, the District's tax rate continues to be below the average Park District tax rate (0.3750%) in DuPage County, and in the lower third of all districts, based on the final 2023 Levy.







2025 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2024 tax levy, the assessed value of a home is projected to increase by 4.02% from the prior year. A homeowner with a home valued at \$500,000 for the 2024 levy would have an estimated new value of \$510,100, thus paying approximately \$20 more annually in property taxes for Park District services. The chart below illustrates the comparative property taxes for various homes based on the fair market value, the Equalized Assessed Value (EAV) and the 2025 budgeted tax rate.

Formula used to calculate taxes:	<u>2023 Actual Levy</u>			<u>2024 Proposed Levy for 2025 Proposed Budget</u>	
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	

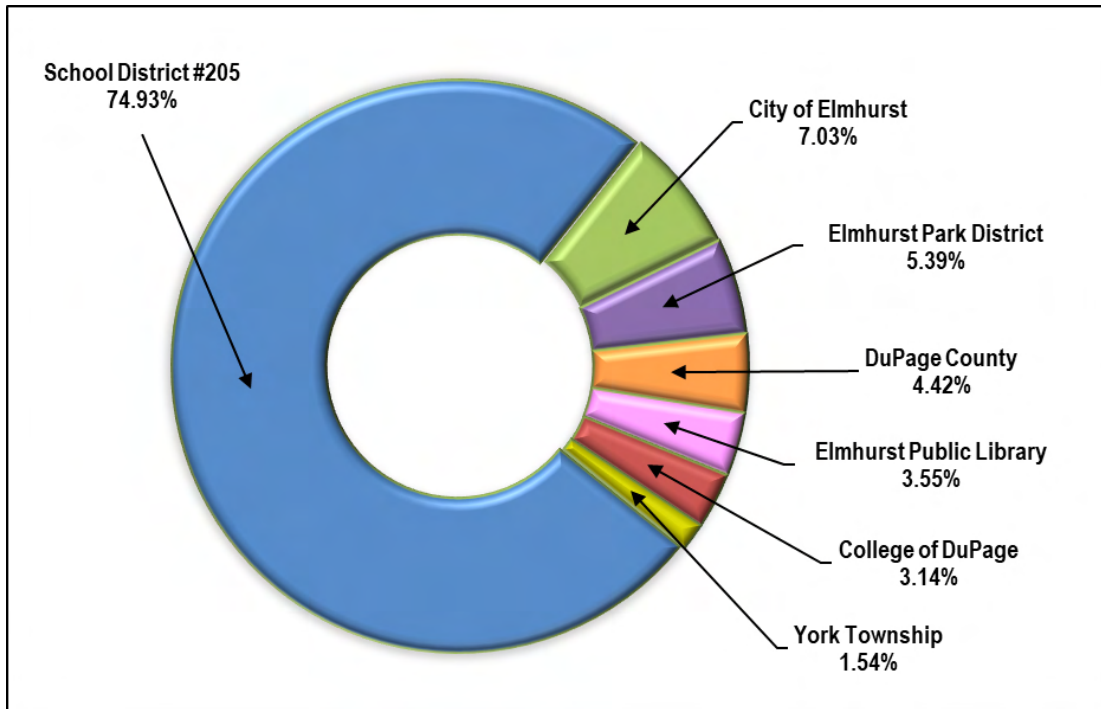
				
Fair Market Value of Home	\$520,100	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual Amount	\$540	\$626	\$841	\$1,057
Monthly Amount	\$45	\$52	\$70	\$88
Daily Amount	\$1.48	\$1.72	\$2.31	\$2.89

2025 BUDGET: REVENUE ANALYSIS



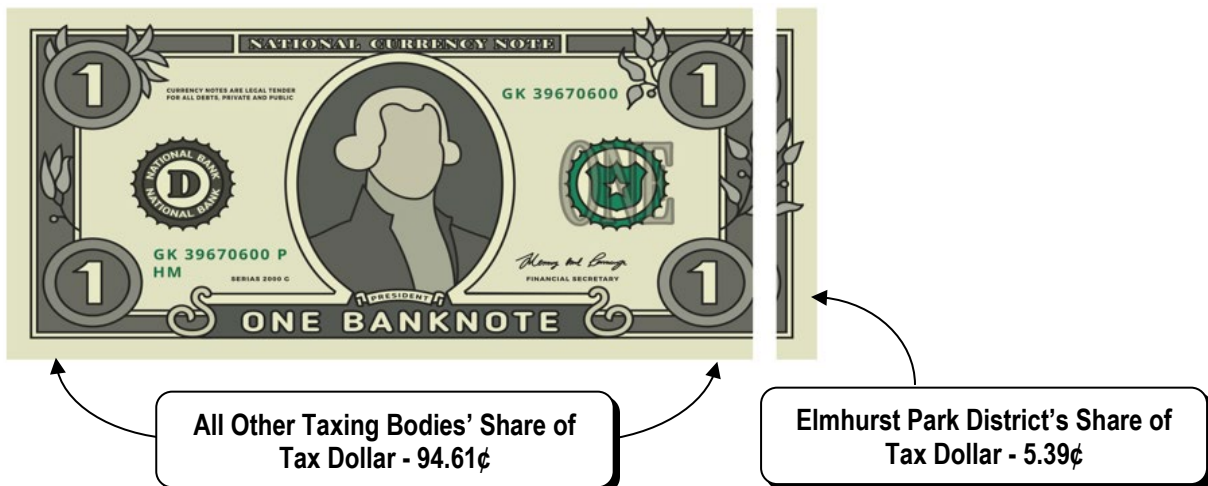
Distribution of 2023 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.39%) of the total York Township tax bill based on the distribution of 2023 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 5.39%. 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.

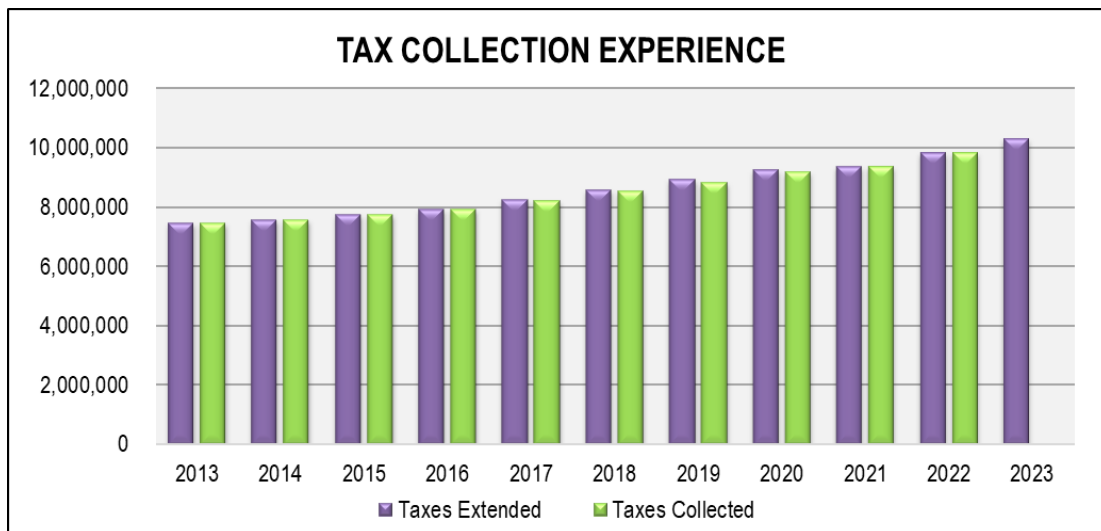
2025 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2025 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
2013	7,498,728	31,988	7,466,740	99.57%
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		TBD	



Corporate Replacement Tax

Corporations doing business in the State of Illinois pay a Corporate Replacement Tax. Replacement taxes are revenues collected by the State and paid to local governments to replace funds lost by local governments when the authority to impose personal property taxes on corporations, partnerships and other business entities was eliminated in 1970. Expected revenue in 2025 reflects no increase from the 2024 Budget based on an average of the previous three-year actuals. For 2025, proceeds from the Corporate Replacement Tax are budgeted in the General Fund.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
747,264	621,688	475,000	475,000	0	0.0%

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund. Similar to the 2024 Budget, all funds budgeted 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, Paving & Lighting, and Recreation Funds.

General Fund	IMRF Fund	FICA Fund	Paving & Lighting Fund	Recreation Fund	Total
475,000	-	-	-	-	475,000



2025 BUDGET: REVENUE ANALYSIS



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.

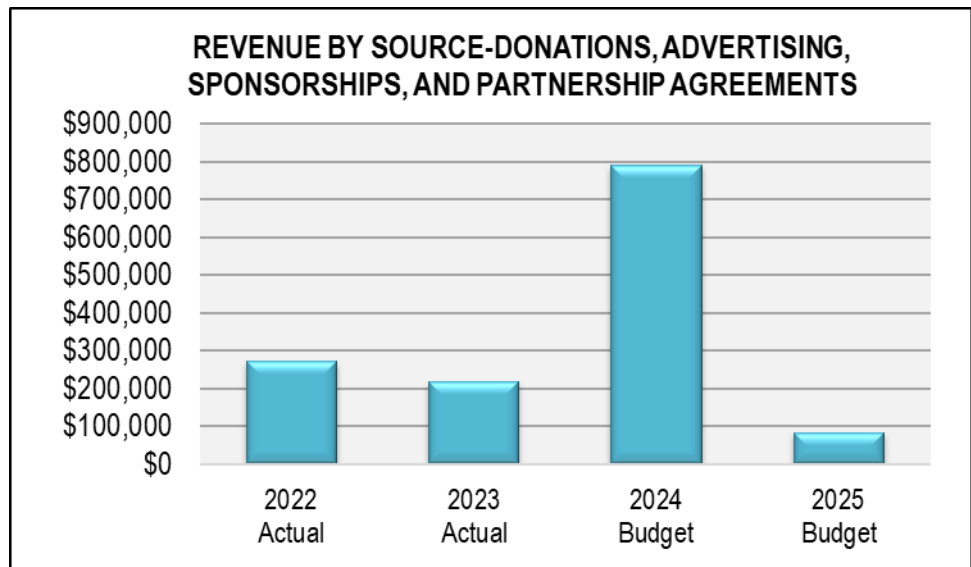
Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2025 Budget.

0.3%

DONATIONS, ADVERTISING, SPONSORSHIPS, AND PARTNERSHIP AGREEMENTS

The 2025 Budget includes Donation, Advertising, and Sponsorship revenue totaling \$85,700.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
273,335	219,910	791,000	85,700	(705,300)	-89.2%



In the 2025 Budget, donation, advertising and sponsorship revenues are projected to decrease by 89.2% (\$705,300) as compared to the 2024 Budget.

Donations: Compared to the 2024 budget, donation revenue is projected to decrease by 99.6% (\$714,000) primarily due to the previous year's plan to have the replacement of the flat roof at Courts Plus, including installation of solar panels, be funded through a Power Purchase Agreement (PPA) with a qualified solar provider (\$614,000) and a partnership agreement with Elmhurst University for renovations to Butterfield Park Ballfield #1 (\$100,000).

Advertising: As compared to the 2024 budget, advertising revenue is projected to increase by 7.1% (\$1,700) due to increased District-wide advertising opportunities for businesses, including newsletters, website, and outfield fences.

Sponsorships: As compared to the 2024 budget, sponsorship revenue is projected to increase 14.0% (\$7,000) due to new program specific sponsorship opportunities.

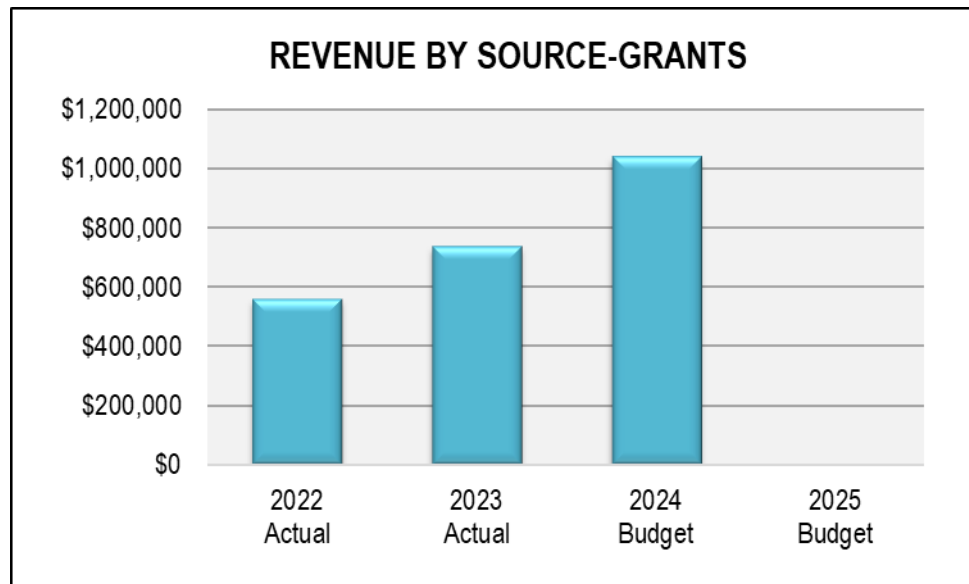
2025 BUDGET: REVENUE ANALYSIS



GRANTS

The 2025 proposed budget includes a decrease of 100.0% (\$1,040,300) as compared to the 2024 budget as no grants are anticipated to be received in 2025.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
557,926	735,412	1,040,300	-	(1,040,300)	-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.

0.0%

2025 BUDGET: REVENUE ANALYSIS



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.

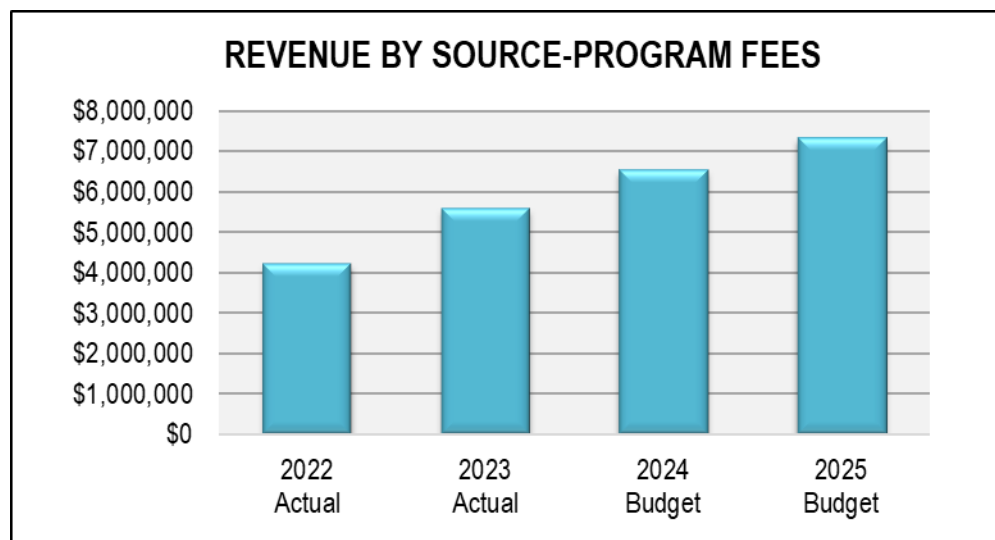
Percent of program fees as compared to total revenues in proposed 2025 Budget.

28.2%

PROGRAM FEES

In the proposed 2025 Budget, overall program fee revenue is projected to increase by 12.3% (\$801,949) as compared to the 2024 budget as participation numbers continue to exceed projections. The increase can also be attributed to new and expanded offerings.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
4,218,536	5,574,683	6,522,398	7,324,347	801,949	12.3%



Recreation: As compared to the 2024 budget, overall program revenues are increasing by 11.5% (\$604,760), in the Recreation Function/Department, as participation numbers continue to rise and exceed projections.

Program areas projected to increase are detailed below:

- Rec Station/Summer Camp at 13.0% (\$356,572)
- Sports & Fitness (including Gymnastics) at 26.9% (\$304,019)
- Visual/Performing Arts at 11.1% (\$36,988)
- General Interest at 2.2% (\$6,118)

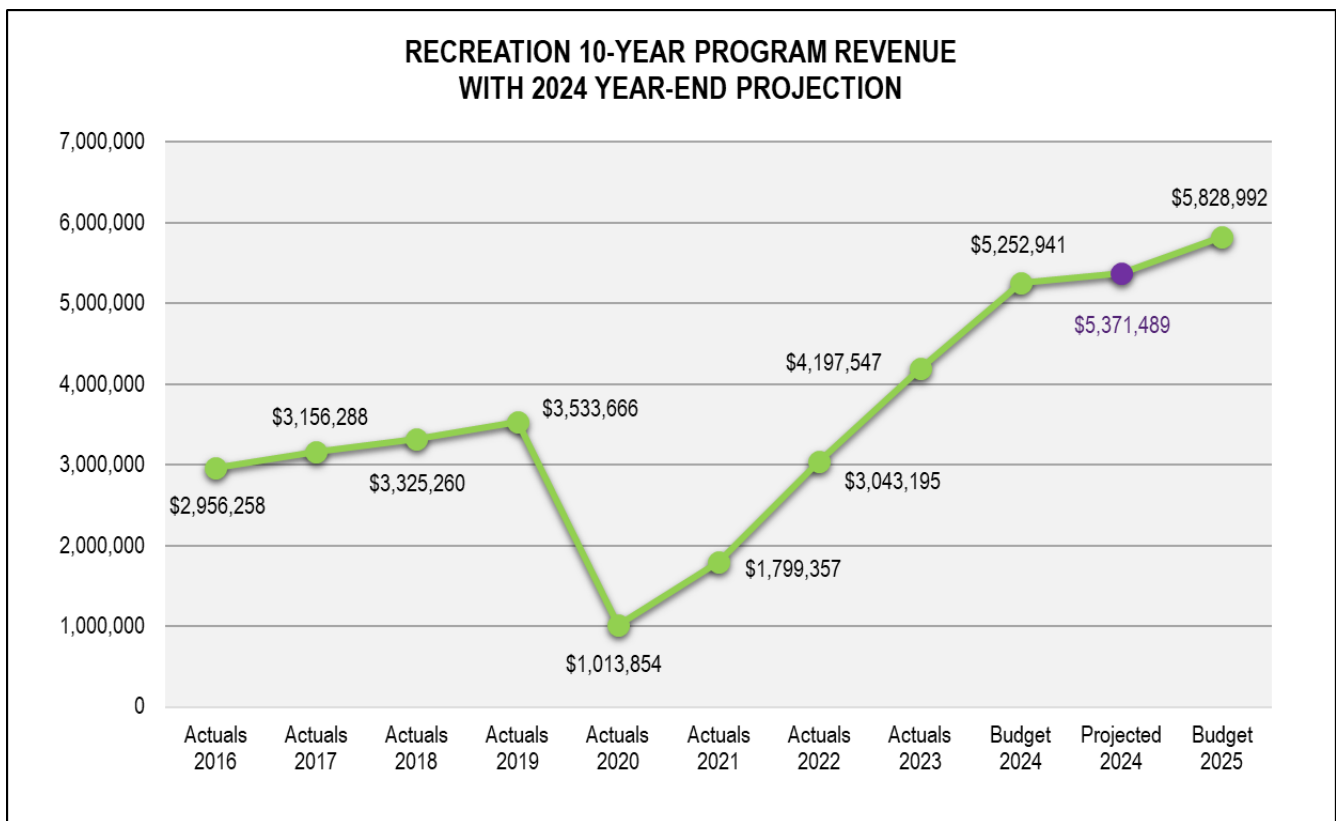
Offset by program areas projected to decrease below:

- Trips & Senior Programs at 55.1% (\$35,557) primarily due to shifting Kies Recreation Center program classification from Senior Programs to General Interest Programs (\$23,107), as well as Kies Recreation Center membership revenue to the appropriate budget classification of membership revenue (\$3,000)
- Outdoor aquatic programming, including swim lessons, at 11.6% (\$23,047)

2025 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2016 to 2023 and budgeted revenue for 2024 and 2025 along with 2024 projected year end. Between 2016 and 2019, actual program fee revenue increased by an average of 6.1% 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 is slowing the growth. The projected increase for the year-end 2024 is 28.0% compared to 2023, while the proposed increase for 2025 is only 11.0% as compared to the 2024 budget.



Courts Plus: As compared to the 2024 Budget, program revenue at Courts Plus is increasing by 17.5% (\$192,033) due to the following:

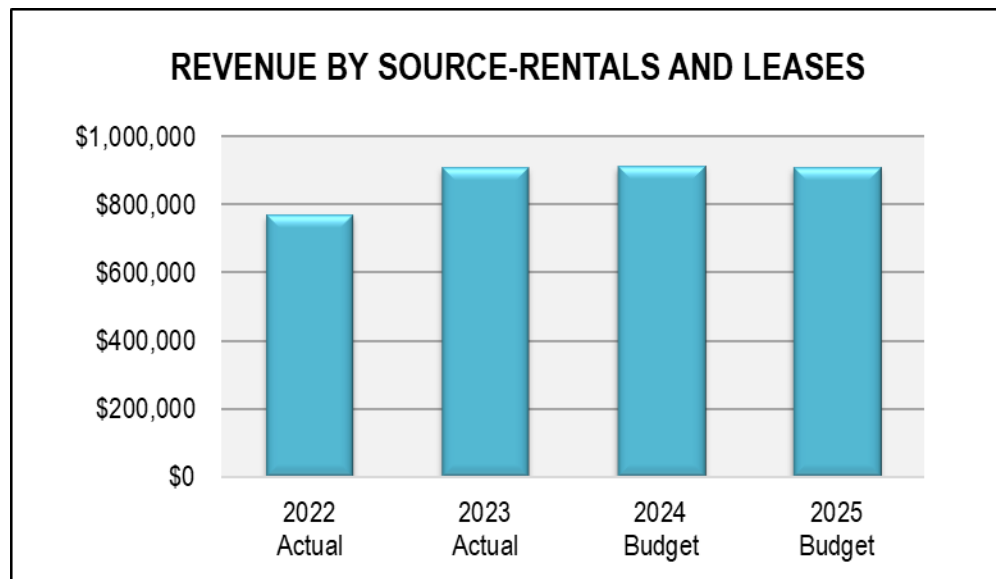
- Racquet Sports at 18.3% (\$153,928)
- Personal Training at 76.2% (\$27,427)
- Martial Arts at 6.1% (\$10,486)

Sugar Creek Golf Course: Revenue is increasing by 5.4% (\$6,476) as compared to the 2024 Budget, based on the average of the previous three-year actuals and increased offerings.

RENTALS AND LEASES

In the 2025 Budget, rental revenue is projected to decrease by 0.6% (\$5,626) as compared to the 2024 Budget.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
769,876	908,634	914,211	908,585	(5,626)	-0.6%



Outdoor Park and Park Facility Rentals: As compared to the 2024 Budget, Outdoor Park and Facility Rentals are projected to decrease by 6.6% (\$17,971). The projection is based on expected decreases in:

- Non-AFAC groups by 50.0% (\$20,000) due to recent coaching changes at Elmhurst University that have resulted in reduced field rentals for summer camps allowing for increased utilization by District camps and interested affiliate groups.
- AFAC groups by 2.4% (\$3,832)

Offset by an increase in athletic field light fees by 14.3% (\$5,000).

Recreation Facility Rentals: Overall, rental revenue is decreasing by 0.7% (\$346) compared to the 2024 budget.

Special Use Facilities: Overall, rental revenue is increasing by 0.3% (\$1,005) compared to the 2024 budget.

Sugar Creek Golf Course Rentals: Revenue is projected to increase 11.0% (\$23,145) primarily due to increases in cart rental revenue by 4.4% (\$9,180) and banquet rentals by 15.4% (\$4,000) from raising fees.

Definition

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

Assumptions Used to Develop Projections

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

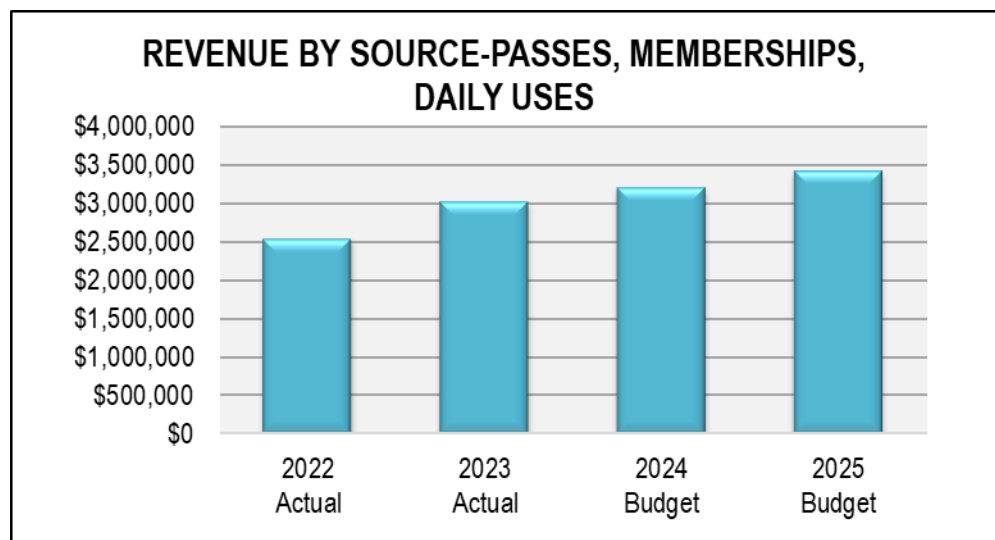
Percent of rental/lease revenue as compared to total revenues in proposed 2025 Budget.

3.5%

PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2025 Budget, this revenue source is increasing by 6.7% (\$216,094) as compared to the 2024 Budget, primarily due to a membership fee increase at Courts Plus (\$221,390) and the addition of a Canine Corner dog park membership (\$24,520).

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
2,541,451	3,039,206	3,219,141	3,435,235	216,094	6.7%



Daily Use Fees: Overall revenues are increasing by 3.3% (\$32,736) as compared to the 2024 budget. Primarily due to price increases at Sugar Creek Golf Course for both golf rounds and the driving range by 5.0% (\$41,210) offset by a decrease in Hub revenues by 37.1% (\$9,966).

Punch Passes: Overall revenues are increasing by 3.7% (\$2,363) as compared to the 2024 budget. Primarily due to increases for Outdoor Pools and The Hub punch passes by 9.2% (\$5,273) offset by a decrease in Gymnastics Open Gym punch passes by 43.1% (\$2,910).

Membership/Monthly Dues: As compared to the 2024 budget, revenues are increasing by 10.8% (\$189,208) due to a membership rate increase of 5% at Courts Plus 9.8% (\$170,132). As well as appropriately recording Kies Recreation Center membership (\$3,850) and Kids Plus membership (\$15,216) revenues in the appropriate budget classification.

Season Passes and Group Admissions: Overall revenues are decreasing by 3.7% (\$13,817) when compared to the 2024 budget. Primarily due to a decrease in Pool Passes by 7.1% (\$26,075) offset by an increase in Group Admission by 245.2% (\$12,258).

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), 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.

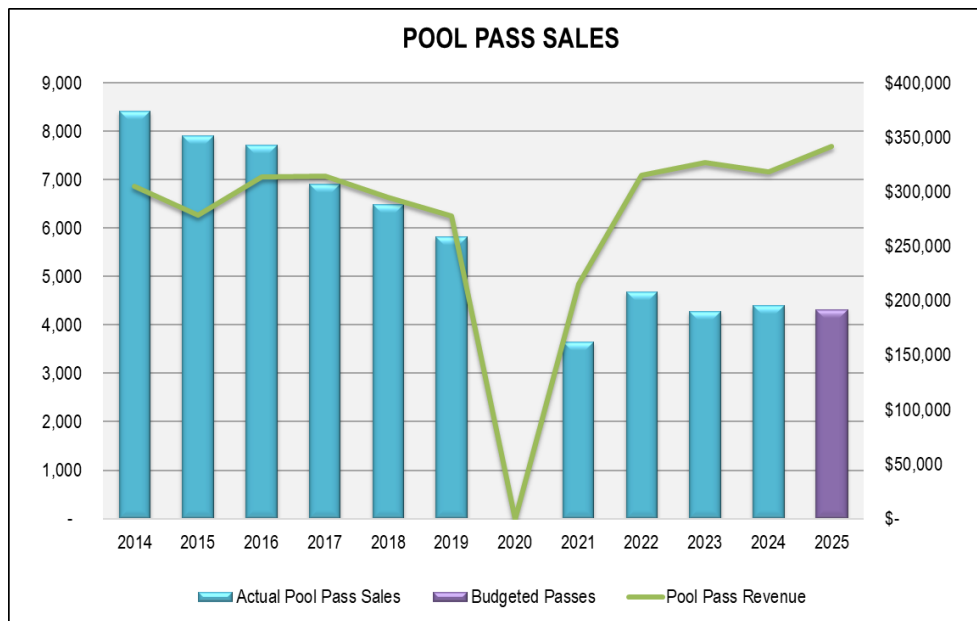
Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2025 Budget.

13.2%

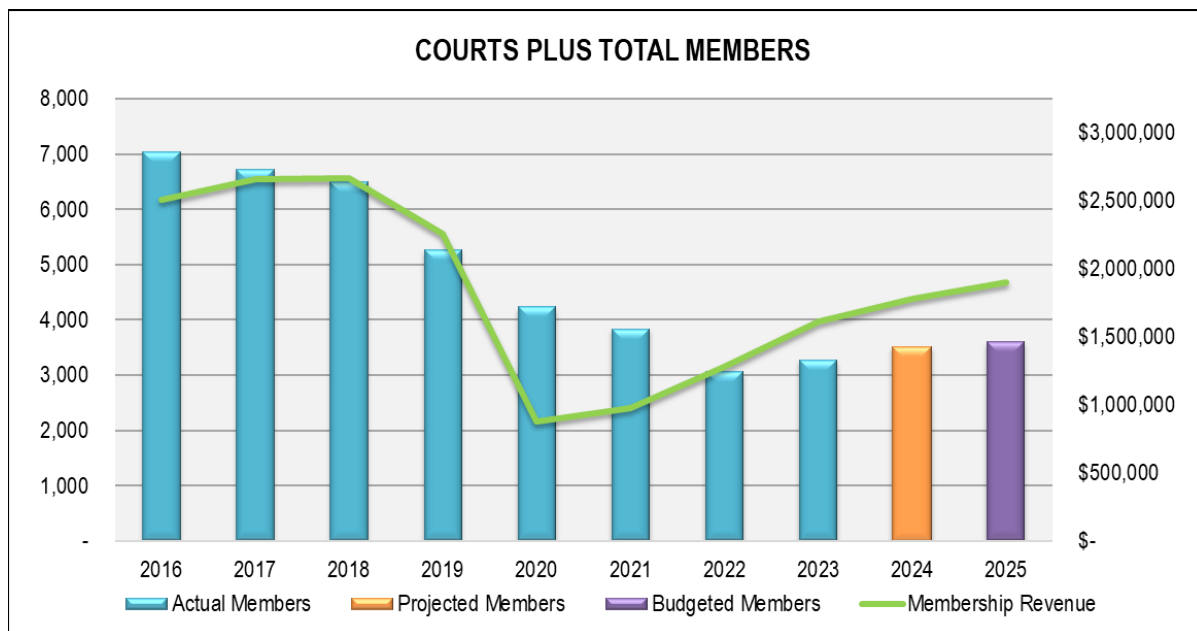
2025 BUDGET: REVENUE ANALYSIS



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 anticipates 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.



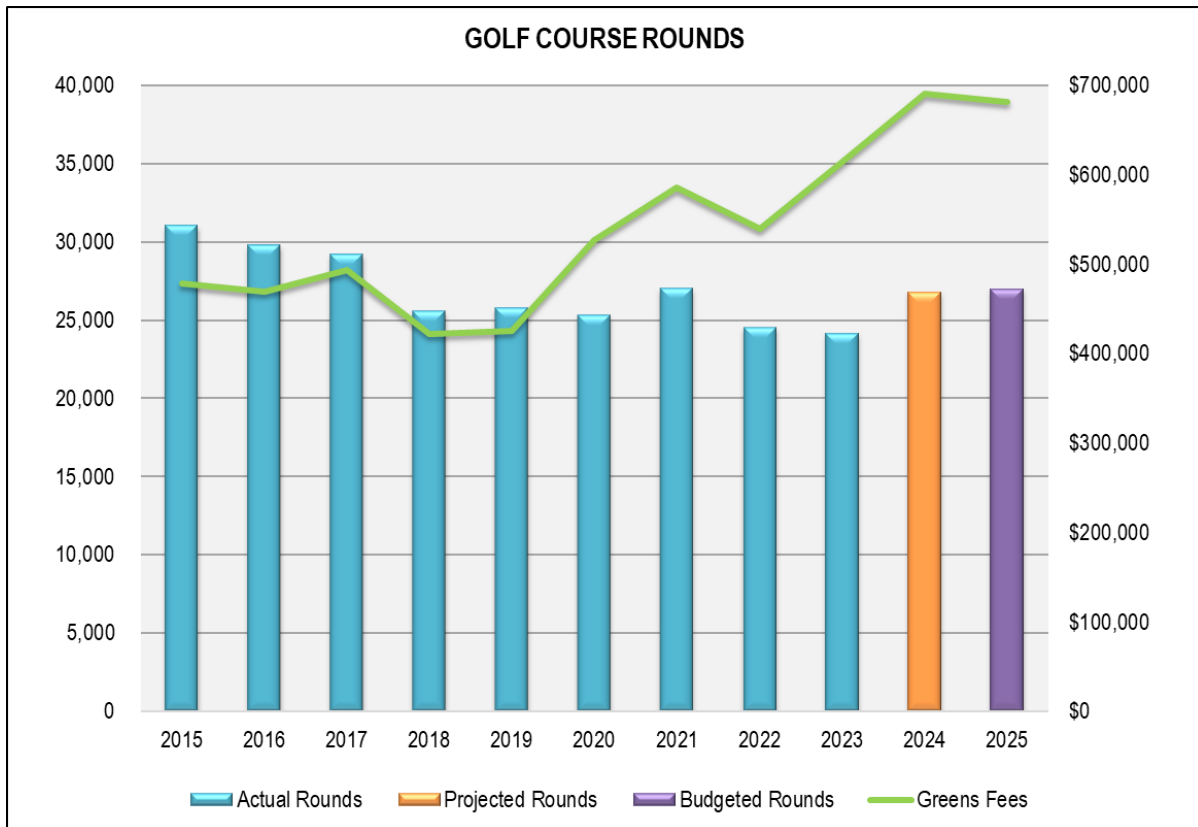
Courts Plus: Passes, Memberships and Daily Use revenue is projected to increase by 9.8% (\$170,132) as compared to the 2024 budget based on a rate increase of 5.0%. The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2016 to 2023) and projections for 2024 and 2025 along with the amount of membership revenue collected or projected during those years.



2025 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: As compared to the 2024 Budget, Daily Use revenue is projected to increase overall by 5.0% (\$41,210). Golf round fees are projected to increase 4.1% (\$27,000) and driving range fees are projected to increase by 8.5% (\$14,210) based on the prior three-year trend and a rate increase of \$1 for each. The chart below illustrates the number of golf rounds for 2015-2023 and projected golf rounds for 2024 and 2025 along with the amount of revenue collected or projected.



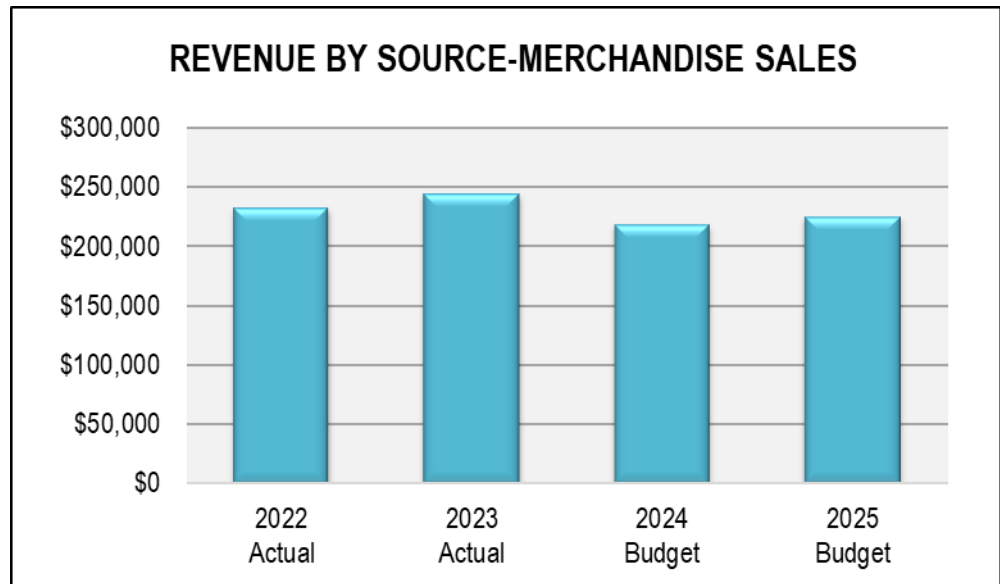
2025 BUDGET: REVENUE ANALYSIS



MERCHANDISE SALES

As compared to 2024, net merchandise sales are projected to increase 2.9% (\$6,238) in 2025.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
232,905	244,748	218,647	224,885	6,238	2.9%



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 2025 Budget.

0.9%

Recreation: Overall, revenue is increasing by 26.5% (\$9,424) primarily due to an increase for team apparel in both dance of 56.2% (\$8,210) and gymnastics of 4000.0% (\$4,000) offset by a decrease in The Hub of 13.5% (\$2,816)

Wilder Mansion: As compared to the 2024 Budget, preferred caterer commission is increasing 2.5% (\$525).

Sugar Creek Golf Course: As compared to the 2024 Budget, merchandise sales revenue is increasing by 15.8% (\$7,069) primarily due to a projected increase in pro-shop sales 14.9% (\$5,000) based on sales of the previous three years.

2025 BUDGET: REVENUE ANALYSIS



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.

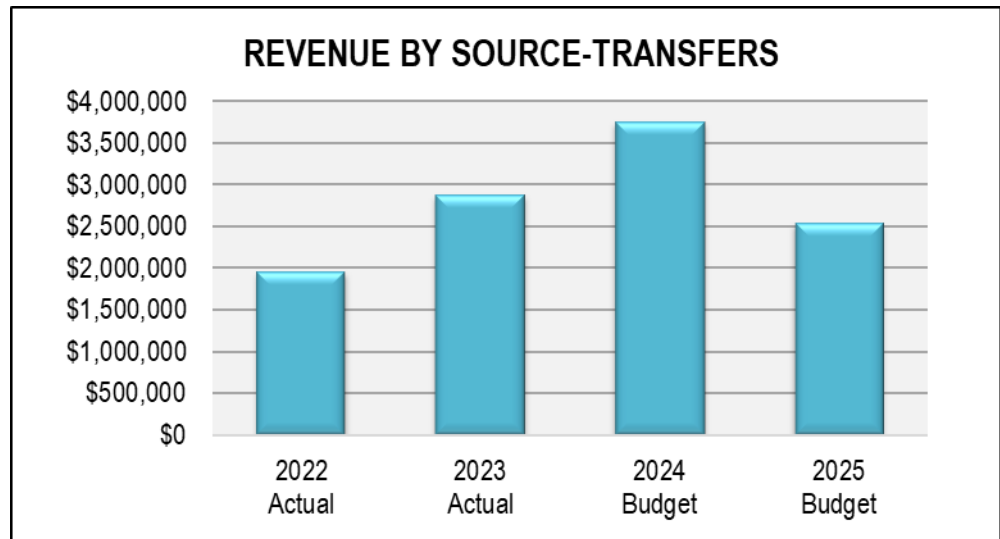
Percent of transfer revenue as compared to total revenues in proposed 2025 Budget.

9.8%

TRANSFERS

The 2025 Budget reflects a proposed decrease of transfer revenue of 32.3% (\$1,215,663) due to the transfer of cash and investments for capital project expenses planned for 2025.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
1,963,696	2,876,374	3,765,233	2,549,570	(1,215,663)	-32.3%



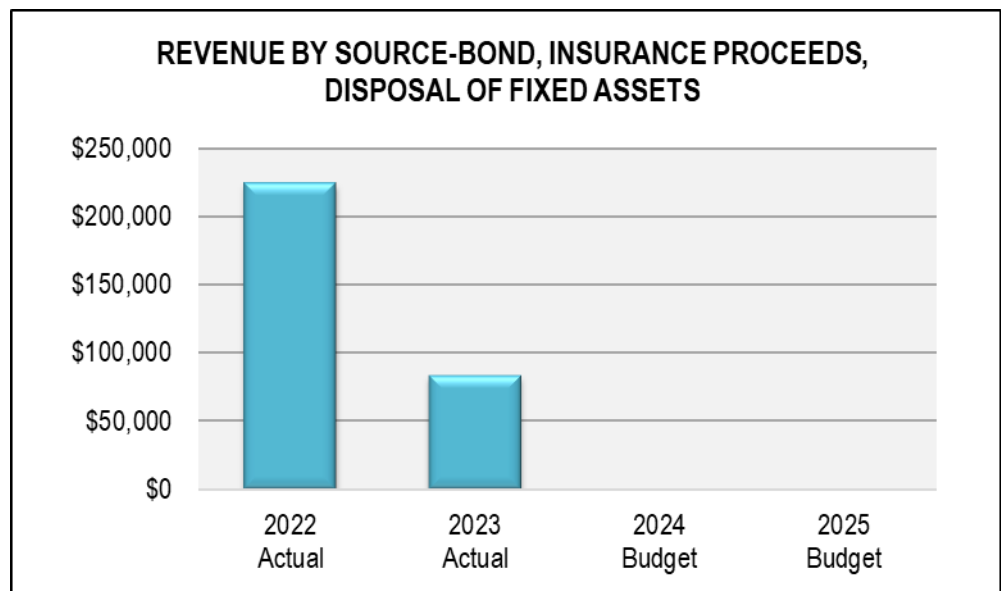
An overview of 2025 transfers is on page 93. Transfer revenue includes:

- \$26,368 to the General Fund from the Recreation Fund for park and field maintenance expenses from Adult Sports League user fees
- \$2,343,146 to the Capital Fund and \$52,516 to the Paving & Lighting Fund from the General Fund (\$1,067,357), Recreation Fund (\$880,193) and the Debt Service Fund (\$448,112) for numerous projects including, but not limited to Maintenance Vehicle replacements (\$263,006), Maintenance Facility improvements (\$77,809), Berens Hub Playground Replacement (\$740,000), Courts Plus Fitness Equipment replacement (\$83,307), and personal computers replacements (\$77,300)
- \$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 debt
- \$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 at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings).

**BOND, INSURANCE AND SALE PROCEEDS,
DISPOSAL OF FIXED ASSETS**

This revenue source is remaining the same as compared to the 2024 Budget, with no anticipated revenues budgeted for 2025.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
224,138	83,412	-	-	-	0.0%



Definition

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

Assumptions Used to Develop Projections

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

Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2025 Budget.

0.0%

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 2024 Budget.

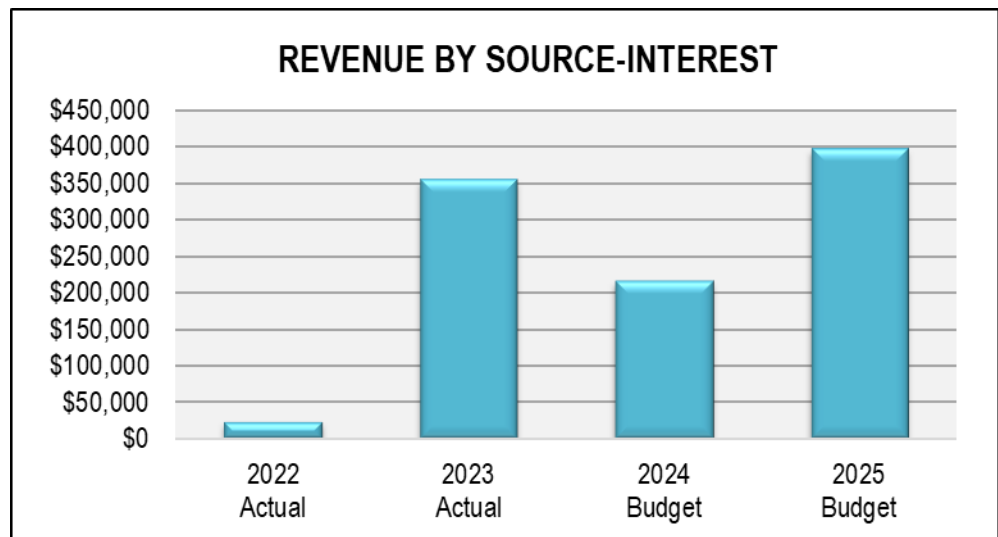
1.5%

INTEREST

Rates continue to rise as a three-month treasury bill yielded an interest rate of 5.32% on September 30, 2023, but by September 30, 2024, interest rates were at 4.52%, representing a 15.0% decrease over the course of 12 months. Interest rates remained steady over the course of the year, only recently dropping below 5.00% in September 2024.

Due to the timing of budget entry and drop of the interest rates, the 2025 Budget includes an 82.7% increase in projected interest revenue as compared to the 2024 Budget. Total projected interest for 2025 is \$395,900 which is \$179,200 higher than the prior year budget.

2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
23,168	354,990	216,700	395,900	179,200	82.7%



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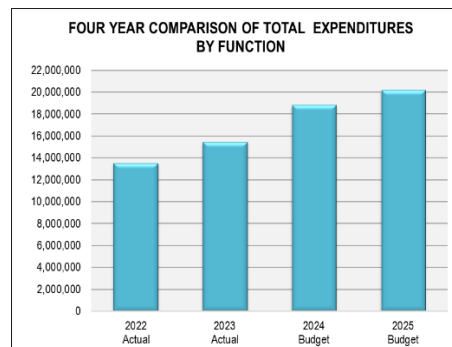
2025 BUDGET: EXPENDITURES BY FUNCTION



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 2022 and 2023 Actual, 2024 Budget and 2025 Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2024 Accomplishments (items that have been started and are projected to be completed by the end of 2024 are noted with an asterisk*) and 2025 Work Plan tactics organized by the Elevate Elmhurst Parks (EEP): Strategic Plan Priorities, expense highlights, future outlook and performance measures (2024 Accomplishments (sorted by Vision 2020 Plan Theme Statements) and 2025 Work Plan (sorted by Elevate Elmhurst Park Plan Priority Goal Statements) 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 2024 and Proposed 2025 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2022 and 2023 Actual, 2024 Budget and 2025 Proposed Budget). The 2025 proposed function budget illustrates a 7.1% (\$1,431,373) overall increase in expenditures as compared to the 2024 Budget.

Function	Expenditures by Function ¹					
	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Park Board/Administration ²	661,344	761,066	931,057	804,989	(126,068)	-13.5%
Finance	732,356	841,133	1,033,751	1,064,301	30,550	3.0%
Marketing & Communications	441,308	475,378	592,448	665,703	73,255	12.4%
Human Resources & Risk Management	258,295	265,047	301,940	312,537	10,597	3.5%
Information Technology	678,436	943,493	1,060,489	1,300,894	240,405	22.7%
Parks	1,758,460	1,902,379	2,267,601	2,383,395	115,794	5.1%
Facilities	2,528,387	3,011,185	3,627,604	3,946,479	318,875	8.8%
Recreation	3,779,783	4,694,463	6,224,452	6,788,445	563,993	9.1%
Special Use Facilities	1,907,561	1,898,262	1,939,688	2,049,676	109,988	5.7%
Sugar Creek Golf Course	716,329	638,733	797,634	891,618	93,984	11.8%
Total	13,462,259	15,431,139	18,776,664	20,208,037	1,431,373	7.6%



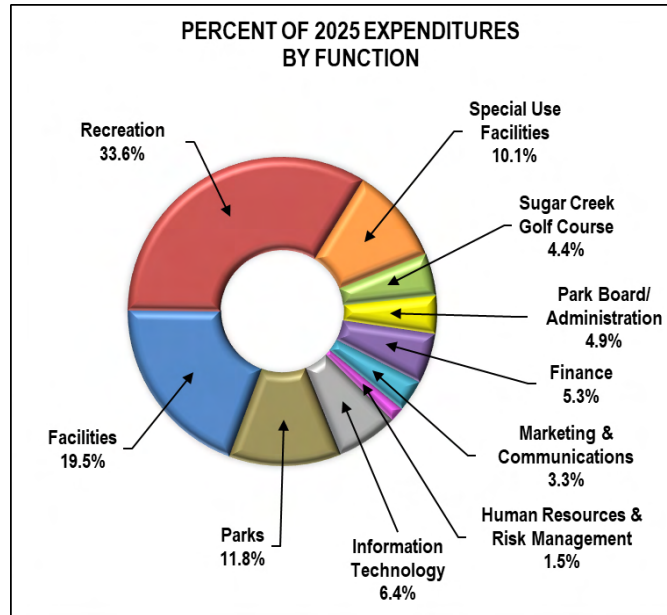
¹Excludes capital, transfers and debt expenses

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.

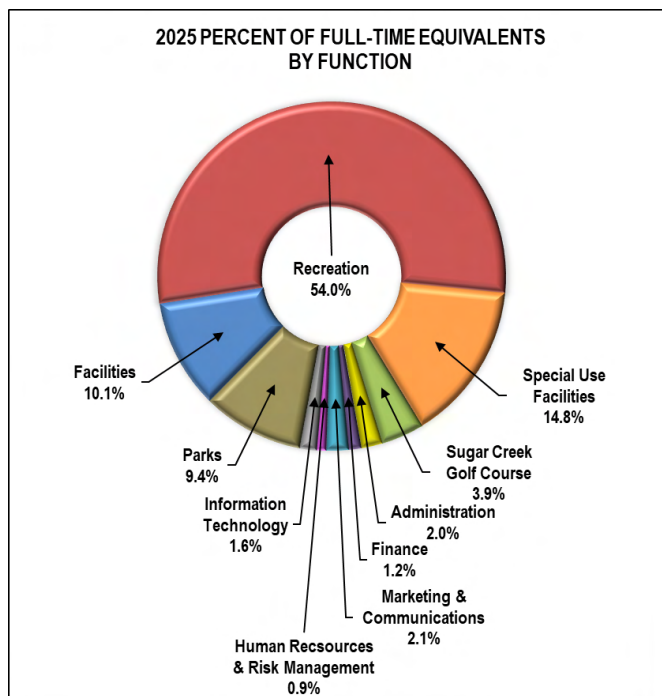
2025 BUDGET: EXPENDITURES BY FUNCTION



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



The donut chart below on the left illustrates the percent of full-time equivalent³ (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 2024 and proposed for 2025 (increase of 4.8 in 2025). This is due to increased program offerings and subsequent hiring of part-time staff.



Budgeted Full-time Equivalents ³	2024	2025
Administration	5.0	5.0
Finance	3.0	3.0
Marketing & Communications	4.5	5.2
Human Resources & Risk Management	2.1	2.2
Information Technology	4.0	4.0
Parks	24.1	23.8
Facilities	25.4	25.5
Recreation	129.4	136.3
Special Use Facilities	40.1	37.3
Sugar Creek Golf Course	9.8	9.9
Total	247.4	252.2



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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

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

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.

2024 Accomplishments (includes Park Board accomplishments)

Vision 2020 Strategic Themes

Meet Community Need for Parks, Open Space, and Outdoor Amenities

- With Facilities, completed* construction of Canine Corner.
- Negotiated, and the Park Board approved, Resolution R-04-24 to grant a permanent public utilities easement at Canine Corner to authorize the City of Elmhurst to operate and maintain a watermain on District property.
- With Facilities, completed Pick Park construction.
- To address the high priority community outdoor park amenity needs identified in the Elevate Elmhurst Parks Plan, developed a concept plan for adding year-round restroom facilities in four parks, a new bandshell in Wilder Park, and installing artificial turf on a grass field at Berens Park.

Meet Community Need for New and Existing Indoor Recreation Space

- Completed an indoor recreation facility space plan to address high priority community indoor recreation space needs identified in the Elevate Elmhurst Parks Plan, including replacing the Wagner Community Center with larger gymnastics, dance, and multipurpose room spaces than in the current facility, developing dedicated, secure early childhood space and adding a walking/jogging track, turf space, and gymnasium.
- Worked with Marketing & Communications to launch an educational campaign to communicate the priorities outlined in the Elevate Elmhurst Parks Plan.
- Negotiated, and the Park Board approved, a Memorandum of Understanding with the Ray Graham Association concerning use of their Elmhurst Community Learning Center by the District for after school, evening, and weekend programming.

Innovative Programming to Meet Community Needs

- Held a programming implementation workshop with BerryDunn (Elevate Elmhurst Parks Plan process planning firm) to share methods and tips for collecting, tracking, and utilizing Elevate Elmhurst Parks Plan program analysis data and tools for future planning.
- After the Gateway Special Recreation Association (SRA) Board entered into an updated contractual agreement for service provision with the Ray Graham Association and completed a review of its planning, programming, and Articles of Agreement, the Park Board approved minor changes to the Sixth Amendment to Gateway SRA Articles of Agreement.

Exceptional and Consistent Guest Experience

- Formed the Elevate Elmhurst Parks Advisory Committee to provide cross representative feedback to the Board from a variety of community stakeholders so facility and referendum planning reflected community-driven needs, interests, and solutions.
- Coordinated opportunities for key community leaders to collaborate and develop potential new interagency opportunities and partnerships, including meetings with representatives from the City of Elmhurst, Elmhurst School District 205, Village of Villa Park, and Ray Graham Association.
- To increase understanding of Diversity, Equity, Inclusion, and Belonging (DEIB), continued partnering with community groups and organizations to offer learning, collaboration, and volunteer opportunities (e.g., Elmhurst Art Museum, Elmhurst Pride Collective, Elmhurst School District 205 Transition Program, Elmhurst Walk-in Assistance Network, Elmhurst-Yorkfield Food Pantry, Ray Graham Association, etc.).

Sustainable Revenue Strategies and Funding Options

- Determined referendum planning strategy, hired professional services firms with expertise to assist with planning process, executed steps to investigate a potential referendum (e.g., facility project planning, cost estimating, ballot question development, community engagement, staff training, voter survey, etc.), and supported the Board in its decision on whether to provide the community the choice on the November 5 election ballot to fund high priority projects.
- After Park Board approval of a resolution to provide the community the choice on the November 5 election ballot to fund high priority projects, launched and executed a referendum information campaign with Marketing & Communications.
- Worked with Marketing & Communications to continue communicating the District's financial condition and future outlook and impact on the District's ability to address community priorities.
- Negotiated, and the Board approved, a Power Purchase Agreement (PPA) with a solar investment partner to install, own, operate, and maintain the new solar panels on the Courts Plus metal roof (restored in 2024) and lock-in energy costs on roughly 50% of the electricity used at Courts Plus for the next 20 years.
- With Finance, began review and update of financial policies to facilitate growth and achievement of goals and targets.
- Sought alternate revenue to offset Elevate Elmhurst Parks capital project costs, including State of Illinois grants for the Canine Corner construction and Butterfield Park Ball Diamond #1 upgrades projects.

Strengthen Organizational Culture

- Conducted a Values Recognition Program survey to gather feedback from employees regarding their awareness of and satisfaction with the program, what they like about the program, ideas for improvement, and what each of the District's Values mean to them; based on the survey feedback, began assessing changes to enhance and improve the program.
- Expanded DEIB Calendar program offerings, resource sharing, and collaboration activities, including holding the first employee heritage open house; Elmhurst Art Museum Norman Teague Exhibit, District 205 Transition Center, and Ray Graham Association Elmhurst Community Learning Center tours; and lunch and learns and activities on various DEIB calendar month topics along with recognizing* employees and employee family members who are in the military or are Veterans for National Veterans and Military Families Month.
- Launched regular division manager meetings to provide support, facilitate collaboration and professional development opportunities, and improve interdepartmental communications.

Other

- Completed the Elevate Elmhurst Parks planning process, Park Board approved final Plan long-range strategy and document, began implementation, and integrated Plan priorities and recommendations into the District's 2024 Strategic Work Plan, Long-range Capital Plan, and 2025 Budget.
- Conducted staff training on Elevate Elmhurst Parks Plan long-term strategy, findings, and implementation.
- Created new Elevate Elmhurst Parks Plan Mid-year Progress Report (to replace the Vision 2020 Progress Report) to track and report Plan implementation progress.
- Completed coordination of Decennial Committee on Local Government Efficiency to meet the requirements of the Local Government Efficiency Act.
- Began the Illinois Association of Park Districts (IAPD)/Illinois Parks and Recreation Association (IPRA) Distinguished Agency (DA) re-accreditation process, including submitting the program application and self-evaluation document, purchasing and onboarding new accreditation software, establishing* timelines for creating/collecting required documentation, and starting to compile required documentation and uploading it to DA software.
- Began the comprehensive review and update of the District's Administrative Policy Manual to reflect current operations.
- Negotiated, and the Park Board approved, Resolution R-01-24 to grant a temporary construction easement with the City of Elmhurst at Golden Meadows Park to assist the City with its construction of sewer improvements in the City's easement.
- Negotiated, and the Park Board approved, Resolution R-05-24 to grant a nonexclusive permanent easement at Eldridge Park to assist City of Elmhurst with its construction of sewer improvements in the City's easement.
- Conducted* candidate filing process for the April 2025 Consolidated Election for two Park Board Commissioner seats.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Canine Corner dog park Operating Team, open Canine Corner dog park.
- Based on the outcome of the District's referendum on the November 5, 2024 election ballot, undergo planning and community engagement to address community needs for new park amenities.

Expand and Upgrade Facilities

- Based on the outcome of the District's referendum on the November 5, 2024 election ballot, undergo planning and community engagement to address community needs for modernized and expanded indoor recreation spaces.
- Assess options for improving full-time and part-time employee workspaces, including gathering employee feedback on current and future space needs, evaluating workspaces (layout, functionality, space utilization, accessibility, etc.), and based on the data, determine future improvement plan.

Increase Opportunities for Communication and Collaboration

- With Marketing & Communications, explore and implement tools for community to provide timely feedback.
- Begin reviewing existing partnership agreements after establishing criteria for prioritizing and scheduling the review of agreements.

Grow Fiscal Capacity

- With Finance, complete financial policies review and update to facilitate growth and achievement of goals and targets.
- Continue seeking alternate revenue to offset Elevate Elmhurst Parks capital project costs.
- With Finance, evaluate long-term bonding capability to leverage debt capacity for funding capital projects.

Foster a Culture Where Every Employee Feels Valued

- Based on employee feedback, complete implementation of Values Recognition Program improvements/enhancements and update the behaviors/actions that define how to live the District's Values and provide staff training and resources on these behaviors/actions to continue fostering a values-based culture.
- With Human Resources & Risk Management, assess purpose, composition, and structure of employee teams and implement improvements.
- With Human Resources & Risk Management, hold training and communications meeting for all employees.
- With Human Resources & Risk Management and DEIB Team Sub-groups, assess and update Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan.

Other

- Begin tracking and reporting new performance indicators in the Elevate Elmhurst Parks Plan Progress Report to evaluate implementation of long-range strategy and priorities.
- Assist Board in completing a self-evaluation with the Illinois Association of Park Districts and implementing recommended outcomes of the process.
- Complete IAPD/IPRA Distinguished Agency re-accreditation process, including revising and compiling required documentation and coordinating evaluation process.
- Undergo comprehensive review of the Board Policy Manual with the Board Policy Committee.
- Complete comprehensive review and update of the District's Park and Facility Use Policy Ordinance with the Board Policy Committee.
- Complete comprehensive review and update of the District's Administrative Policy Manual to reflect current operations.
- Act as election official and conduct the 2025 Commissioner consolidated election process in DuPage and Cook Counties.
- Update Park Board Commissioner Orientation Manual and orient new Commissioners to the District and Board, if necessary.

2025 Budget Highlights

Overall: The Administration Function budget is decreasing by 13.5% (\$126,068) as compared to the 2024 Budget mainly due to a decrease in **Services** of 33.9% (\$155,989). **Wages** are increasing by 6.5% (\$29,921) due to an increase in full-time wages for merit increases. **Services** are decreasing primarily due to a reduction in Consulting Services (\$188,970) resulting from completing the following 2024 Elevate Elmhurst Parks planning projects: professional services to complete Elevate Elmhurst Parks process, pre-referendum planning, registered voter survey, and referendum education along with architectural services to develop options and plans for large-scale facility priorities.

In **Services**, staff budgeted \$10,000 in Consulting Services to hire a firm to support the DEIB Team with assessing and updating the Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan, including gathering employee feedback (in the proposed 2025 Strategic Work Plan). Staff also budgeted \$10,000 in Employee Training and Development for the all-staff training and communications meeting (also in the 2025 Elevate Strategic Work Plan), which will help meet Distinguished Agency reaccreditation requirements for employee training and improve interdepartmental employee communication and collaboration.

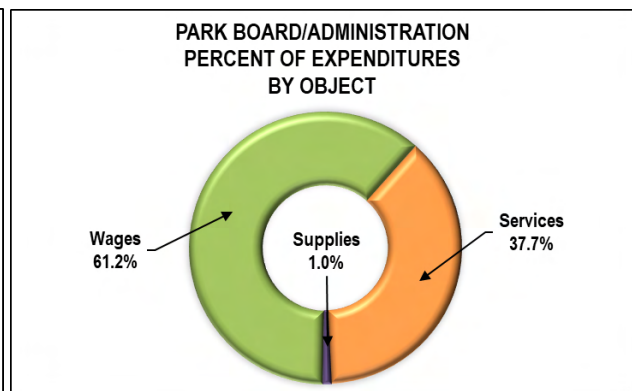
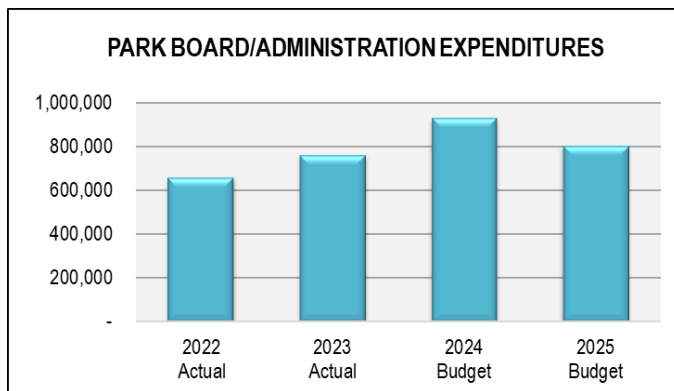
Future Outlook

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. The outcome of the District's referendum question on the November 5, 2024, election ballot will drive priorities for 2025 and beyond, including capital and financial. Working with all Departments and based on the results of employee feedback, Administration staff will also continue to facilitate the strengthening of the organizational/work culture to ensure successful implementation of long-term strategy and continued recruitment and retention of high performing employees.

2025 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Park Board/Administration ⁵						
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	303,872	(155,989)	-33.9%
Supplies	5,387	4,954	8,080	8,080	-	0.0%
Total	661,344	761,066	931,057	804,989	(126,068)	-13.5%



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				Difference ('24 to '25)	% Change ('24 to '25)
	2023 Actual	2024 Projected Year End	2025 Projected			
% of Vision 2020 Plan (2023)/Elevate Elmhurst Parks Plan (2024/2025) Tactics Accomplished	50%	84%	100%	16%	19.0%	
% of Vision 2020 Plan (2023)/Elevate Elmhurst Parks Plan (2024/2025) Tactics in Progress	44%	16%	0%	-16%	-100.0%	
% of Vision 2020 Plan (2023)/Elevate Elmhurst Parks Plan (2024/2025) Tactics Deferred	6%	0%	0%	0%	0.0%	

⁶2023 Actual based on 2023 Year-end Vision 2020 Progress Report (18 tactics), 2024 Projected Actual based on 2024 Mid-Year Elevate Elmhurst Parks Progress Report and 2024 Strategic Work Plan Mid-year Review Timelines (31 tactics) and 2025 Projected based on Proposed 2025 Strategic Work Plan Tactic Timelines (31 Tactics)



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

Finance Division: To plan, develop, manage and maintain the financial operations of the District in the areas of finance, auditing, payroll, investments and accounting.

2024 Accomplishments

Vision 2020 Strategic Themes

Sustainable Revenue Strategies and Funding Options

- Completed the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects.
- With Administration and Strategy & Planning, began review and update of financial policies to facilitate growth and achievement of goals and targets.

Strengthen Organizational Culture

- Supported and budgeted funds for the Division Manager – Finance to obtain the Certified Public Finance Officer (CPFO) certification.

Other

- With support from IT, transitioned to the cloud version of the District’s current financial software (BS&A). Shifting to the vendor’s web hosted platform allows for increased flexibility for remote access and enhanced dashboarding features for revenue and expenditure monitoring and reporting.

2025 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 create dashboards to communicate financial condition internally.
- 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.
- With Administration and Strategy & Planning, complete review and update of financial policies to facilitate growth and achievement of goals and targets.
- With Administration, evaluate long-term bonding capability to leverage debt capacity for funding capital projects.

2025 BUDGET: EXPENDITURES BY FUNCTION



- Working with Recreation and Special Use Facilities, update cost recovery model.

Other

- Leverage 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 a savings of postage and eliminating the risk of lost or stolen checks.

2025 Budget Highlights

Overall the Finance function budget is increasing by 3.0% (\$30,550) as compared to the 2024 Budget due primarily to increases in **Wages** by 6.4% (\$15,777) and **Services** by 2.0% (\$15,773).

Wages are increasing by 6.4% (\$15,777) primarily related to the annual budgeted merit increase as compared to the 2024 budget.

Services are increasing by 2.0% (\$15,773) primarily driven by a rise in IMRF (26.3%, \$3,516) as the employer contribution rate is rising from 5.39% to 6.40%. Additionally, Business Insurance will rise (8.6%, \$26,718) as PDRMA’s contribution is calculated based on a percentage of District payroll for employment practices, asset values for property and acreage for pollution, offset by a decrease in Finance/Bank Charges (6.1%, \$21,900) using actual transaction fee data from the first full year of using ActiveNet for the District’s registrations as opposed to relying on general estimates used in the 2024 Budget.

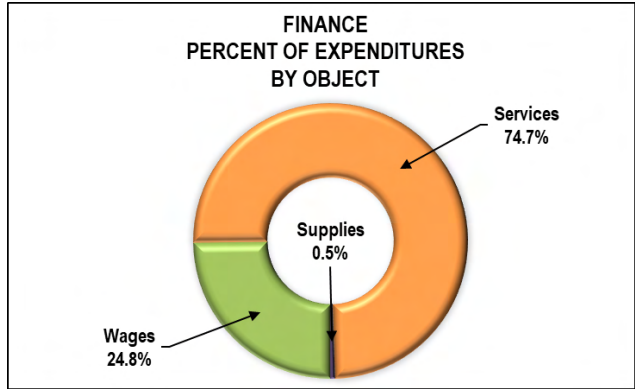
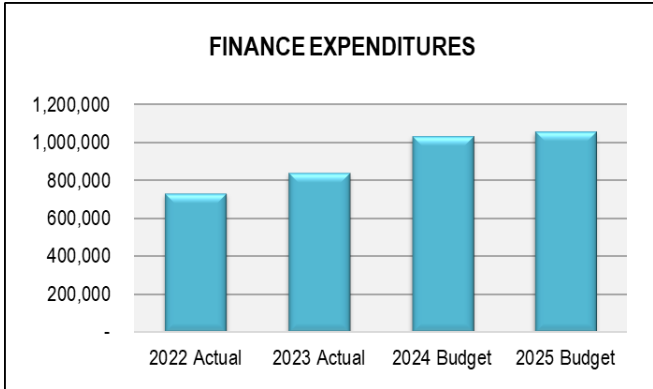
Supplies are decreasing by 15.4% (\$1,000) due to decreases in office supplies of 9.1% (\$500) as the cost to replace the check printer MICR toner is only budgeted in even years and equipment & furniture of 50.0% (\$500) as there are no plans to replace any equipment or furniture in 2025.

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, 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	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	794,881	15,773	2.0%
<i>Supplies</i>	966	2,079	6,500	5,500	(1,000)	-15.4%
Total	732,356	841,133	1,033,751	1,064,301	30,550	3.0%

2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Finance					
Performance Measure	2023 Actual	2024 Projected Year End	2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	51.6%	53.6%	52.7%	-0.9%	-1.7%



MARKETING & COMMUNICATIONS

Mission

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

Funding Sources

Property taxes, advertising, sponsorships and interest income

Revenues and expenses in...

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

Full-time equivalent staff

5.2

Description

The Marketing & Communications Department 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 proofs 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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Worked with Parks and Facilities to communicate updates on the Pioneer Park playground replacement and host a ribbon cutting for the community for the new playground.
- Worked with Parks and Facilities to hold a groundbreaking ceremony for the new Pick Park and playground and communicate updates.
- Worked with Parks and Facilities to communicate updates about Canine Corner dog park

Meet Community Needs for New and Existing Indoor Recreation Space

- Worked with Administration to launch an educational campaign to communicate the priorities outlined in Elevate Elmhurst Parks.

Innovative Programming to Meet Community Needs

- Promoted cooking classes at Kies Recreation Center following the opening of the new kitchen.

Exceptional and Consistent Guest Experience

- Conducted an external satisfaction survey to determine the District's Net Promoter score.
- Worked with IT to continue to communicate and educate the community about the new registration software ActiveNet.
- Worked with Administration, Parks, and Facilities to continue to communicate the District's financial condition and future outlook and their impact on the District's ability to address community priorities.

Sustainable Revenue Strategies and Funding Options

- After Park Board approval of a resolution to provide the community the choice on the November 5 election ballot to fund high priority projects, launched and executed a referendum information campaign with Administration.
- Created amenity specific sponsorship opportunities for local businesses to garner funding for Canine Corner dog park amenities.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Work with Parks and Facilities to communicate updates on the Berens Park Hub playground replacement and hold a ribbon cutting for the community for the new playground.
- Work with Parks and Facilities to communicate updates about Canine Corner dog park and plan a grand opening.

Expand Program and Service Experiences

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

Increase Opportunities for Communication and Collaboration

- Work with Strategy & Planning and Information Technology to explore and implement tools for the community to provide timely feedback.

Grow Fiscal Capacity

- With Administration, continue seeking alternate revenue to offset Elevate Elmhurst Parks capital project costs.

2025 Budget Highlights

Overall: The Marketing & Communications Function budget is increasing by 12.4% (\$73,255) as compared to the 2024 budget.

Wages are increasing by 15.4% (\$39,793) as compared to the 2024 Budget to reflect proposed merit increases and to account for a new part-time Digital Marketing Specialist position.

2025 BUDGET: EXPENDITURES BY FUNCTION



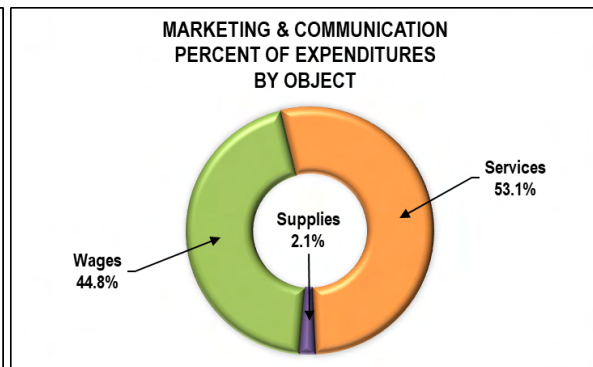
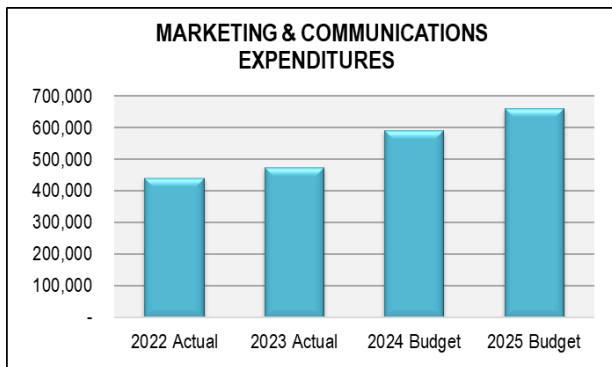
Services are increasing by 10.6% (\$33,862) overall as compared to the 2024 Budget to accommodate higher event expenses and to contract a branding consultant to initiate the District’s rebranding process.

Supplies are decreasing by 2.8% (\$400) overall as compared to the 2024 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	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	217,311	242,499	258,417	298,210	39,793	15.4%
Services	214,284	222,713	319,531	353,393	33,862	10.6%
Supplies	9,713	10,166	14,500	14,100	(400)	-2.8%
Total	441,308	475,378	592,448	665,703	73,255	12.4%



Performance Measures: Marketing & Communications						
Performance Measure	2024 Projected			Difference ('24 to '25)	% Change ('24 to '25)	
	2023 Actual	Year End	2025 Projected			
Volunteer Hours	1,565	1,620	1,650	30	1.9%	
Facebook Following-Likes	8,325	9,100	9,450	350	3.8%	
Website Visits (epd.org)	581,534	609,918	617,500	7,582	1.2%	
Website Visits (courts-plus.com)	171,779	200,366	206,300	5,934	3.0%	
Website Visits (wildermansion.org)	78,008	65,598	68,200	2,602	4.0%	
Website Visits (sugarcreekgolfcourse.org)	141,470	152,420	155,000	2,580	1.7%	
Website Unique Hosts* (epd.org)	175,000	189,000	196,500	7,500	4.0%	
Website Unique Hosts* (courts-plus.com)	44,345	45,200	46,550	1,350	3.0%	
Website Unique Hosts* (wildermansion.org)	21,947	19,500	20,280	780	4.0%	
Website Unique Hosts* (sugarcreekgolfcourse.org)	46,243	47,200	48,000	800	1.7%	

*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.

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

HUMAN RESOURCES & RISK MANAGEMENT

Description

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

2024 Accomplishments

Vision 2020 Strategic Themes

Strengthen Organizational Culture

- Developed enhanced employee benefits to be offered in 2025 including part-time employee holiday pay, bereavement leave, programming benefits and health insurance benefits.
- Improved the internal job posting process to offer more equitable access to opportunities.
- Created an Employee Value Proposition, which defines everything of value that the District has to offer its employees.
- Created a succession planning toolkit to provide continuity in leadership and critical positions.
- Created full-time employee training plans for personal and professional employee development.
- Developed a mentorship program for part-time employees to increase a sense of belonging and engagement, foster skill and knowledge development, and empower employees to achieve their full potential.
- Continued implementing *Better Together* training and learning opportunities by providing *Equity 101* and *Inclusive Leadership* sessions that allow the District to foster a more inclusive, empathetic, and equitable workplace culture.
- Conducted employee pulse surveys through BambooHR on employee satisfaction and wellbeing to gauge employee engagement.

Other

- Continued to complete Action Items as part of the PDRMA Risk Management Review (RMR) including completing the Injury Prevention Form, performing ergonomic and job task observations and providing Driver and Mower Safety trainings.



2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Foster a Culture Where Every Employee Feels Valued

- Create part-time employee training plans.
- Create peer program for new full-time employees.
- With Strategy & Planning, assess purpose, composition, and structure of employee teams and implement improvements.
- With Strategy & Planning, hold training and communications meeting for all employees.
- With Strategy & Planning and DEIB Team Sub-groups, assess and update Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan.
- Implement new recognition initiatives for employees at all levels.

2025 Budget Highlights

Overall: The Human Resources & Risk Management function budget is increasing by 3.5% (\$10,597) as compared to the 2024 Budget, due primarily to increases in **Wages** by 8.1% (\$14,868).

Wages is increasing primarily related to the annual budgeted merit increase and additional dollars allocated for a paid HR Intern during the District’s busiest hiring season.

Services is decreasing by 3.8% (\$4,271) due to a reduction in Employee Training/Development (\$9,300) and Employee Relations (\$3,000). Offset by increases in IMRF (\$2,558), FICA (\$1,137), and Occupational Health (\$750).

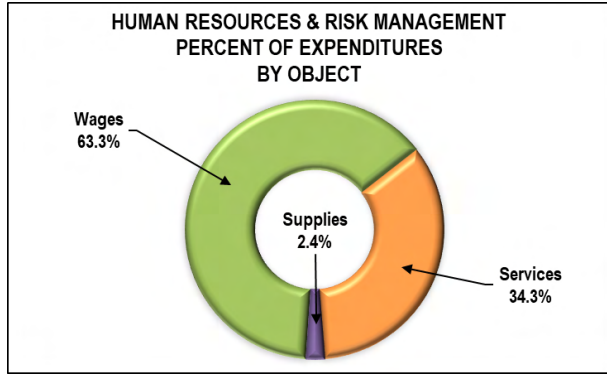
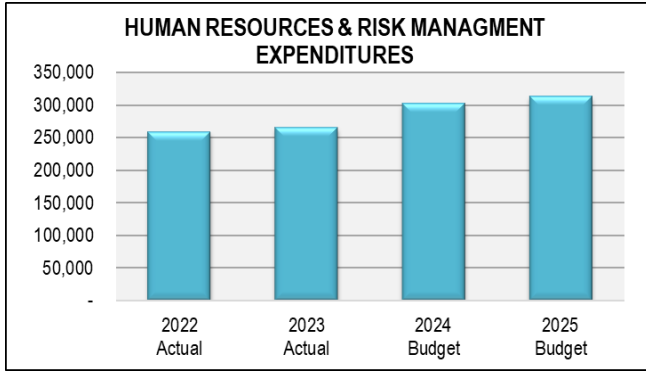
Supplies is not changing.

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	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	107,191	(4,271)	-3.8%
<i>Supplies</i>	3,526	4,548	7,500	7,500	-	0.0%
Total	258,295	265,047	301,940	312,537	10,597	3.5%

2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Human Resources & Risk Management					
Performance Measure	2024 Projected		2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
	2023 Actual	Year End			
Retention Rate of Full and Part-time Employees	75.0%	71.0%	75.0%	4.0%	5.6%
Employee Net Promoter Score (eNPS)	N/A	50	60	10	20.0%



INFORMATION TECHNOLOGY (IT)

Mission

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

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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Finalized Canine Corner dog park remote access entry and monitoring solution for implementation.

Meet Community Needs for New and Existing Indoor Recreation Space

- Continued to provide innovative software support of registration needs based on programming requirements.

Innovative Programming to Meet Community Needs

- Continued to develop registration software that focuses on community needs and improved registration experiences.

Exceptional and Consistent Guest Experience

- Worked with Finance to implement the BS&A Cloud solution, improving reliability, scalability, data recovery and security/threat protection for essential financial and operational functions of the District.
- Worked with Parks and Facilities to implement the Asset Essentials, work order system that will streamline work orders, task, plan and schedule preventive maintenance and optimize resources and communication.
- Increased Internet connectivity at the Hub, Wilder, East End Pool, Smalley Pool and Sugar Creek Golf Course improving internet connectivity across all sites.
- Assisted in the implementation of a wireless paging, two-way intercom communication and emergency mass notification and clocking system at Courts Plus.

Sustainable Revenue Strategies and Funding Options

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

Strengthen Organizational Culture

- Provided registration software user group meetings and training across all departments to define District wide policies and procedures.
- Provided staff with training plans that encompasses cyber awareness, compliancy, change behavior, long-term sustainment, and culture commitment to provide measurable and robust reporting.

Other

- Continue to align Information Technology plans with the Center for Internet Security (CIS) benchmarks for cyber security and best practices

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- Improve hardware infrastructure that support current and future connectivity demands.

Expand Program and Service Experiences

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

Increase Opportunities for Communication and Collaboration

- Invest in Technology that increases communication and provides multiple efficiencies, in communication and connection.

Grow Fiscal Capacity

- Continue to develop progressive reporting of registration data that identifies and meets performance measures based on District initiatives.
- Collaborate with Finance to create dashboards to communicate financial condition internally and investigate communicating dashboards externally.

2025 Budget Highlights

Overall: The Information Technology function is increasing by 22.7% (\$240,405) as compared to the 2024 Budget, primarily due to the increase in **Supplies** for computer hardware projects planned for 2025.

Wages are increasing by 7.3% (\$25,660) primarily due to the raised Fair Labor Standards Act annual salary-level threshold and the subsequent changes to the District's full-time employee salary classification.

Services are increasing by 15.1% (\$94,193) as compared to the 2024 Budget due to the following:

- licensing (software as a service) cloud phone system (\$17,000), mobile device management (\$3,500), ActiveNet reporting software (\$10,000), and increase in contractual services for planned projects in 2025 (\$20,000)

2025 BUDGET: EXPENDITURES BY FUNCTION



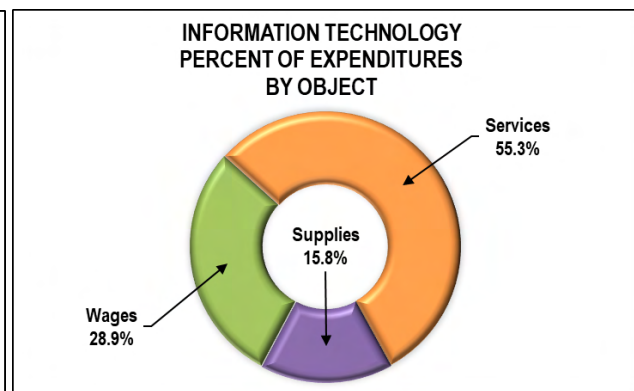
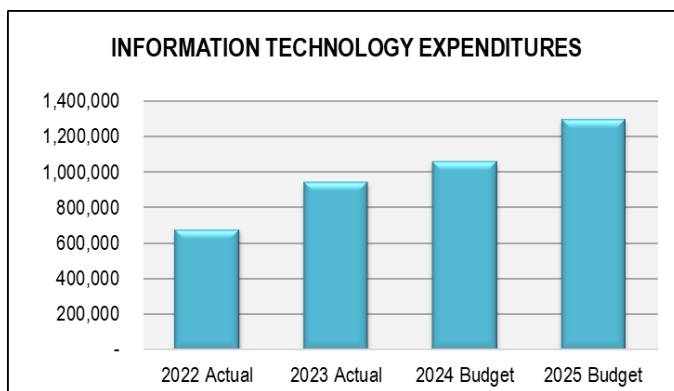
Supplies are increasing by 141.3% (\$120,552) as compared to the 2024 Budget due to the following:

- increase for computer hardware purchases that include several infrastructure improvements, including routers, switches, and timeclocks (\$98,000), media system (\$5,500) hardware purchases and cloud phone system (\$20,000) hardware.

Future Outlook

The **Future Outlook** of the IT function will be impacted by the following trends: cyber security, disaster recovery, privacy of data, and wider acceptance of cloud platform solutions for improved work from anywhere accessibility, and faster response time between platforms allowing for improved customer service. Based on these future trends, continuous staff training regarding hardware/software knowledge, security, policies and IT best practices will continue to be a priority. Additionally, information technology operation costs will continue to increase as the District becomes more dependent upon technology that utilizes cloud-based applications to increase productivity, resulting in improved customer experiences.

Expenditures by Object: Information Technology						
Expense Object	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	280,624	341,486	350,119	375,779	25,660	7.3%
Services	297,606	315,538	625,070	719,263	94,193	15.1%
Supplies	100,206	286,469	85,300	205,852	120,552	141.3%
Total	678,436	943,493	1,060,489	1,300,894	240,405	22.7%



Performance Measures: Information Technology					
Performance Measure	2024 Projected			Difference ('24 to '25)	% Change ('24 to '25)
	2023 Actual	Year End	2025 Projected		

Security Awareness Proficiency Assessment (SAPA) Score ⁷	65.8%	65.9%	66.5%	0.6%	0.9%
Phishing Security Test ⁸	2.7%	2.5%	2.2%	-0.3%	-12.0%

⁷ SAPA Industry Benchmark Data 65.0% and is the average SAPA score of KnowBe4 customers in the same industry. The higher the score the better we are doing.

⁸ Phish prone Industry Benchmark Data 3.9% This data is generated from KnowBe4 customers who have used both security awareness training and simulated phishing for the Program Maturity durations, in the same industry. The lower the score the better we are doing.



PARKS

Mission

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

Funding Sources

Taxes, donations, user fees and interest income

Revenues and expenses in...

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

Full-time equivalent staff

23.8

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. 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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Recruited, hired, and trained a new Park Specialist III (Horticulture Crew Leader) position to direct, supervise, and perform horticulture maintenance.
- Completed the scheduled replacement of four fleet vehicles (\$256,021).
- Completed the scheduled replacement of one zero-turn mower and one wide-area mower (\$146,949).
- Completed the Butterfield Park Field #1 fence and backstop replacement and field upgrades (\$390,250).
- Completed the purchase and installation of Crestview Park pickleball court acoustic curtains (\$19,460).
- Coordinated the contractual mowing of select park sites and contractual natural area management (\$20,060).
- Implemented the new maintenance management software for the tracking and coordination of all park and facility maintenance (\$26,740).
- Completed the GIS tree inventory for improved and accurate asset management (\$20,990).
- Completed the purchase and staff training on new infield groomer and began the transition from contractual ballfield renovations to in-house (\$49,689).

Strengthen Organizational Culture

- Expanded the Parks Department staff cross-training program.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- 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 tow-behind sweeper-vac (\$110,590).
- Complete the East End Park Fields #1 through #3 fence and backstop replacement (\$132,248).
- Complete the purchase and installation of Berens Park sand volleyball edging (\$22,000).
- Coordinate the expansion of contractual mowing of select park sites and contractual natural area management (\$62,000).
- Complete the Wilder Mansion garden bed and path improvements (\$35,000).
- Develop comprehensive improvement plan for athletic fields and ball diamonds (\$40,000).
- Complete landscape upgrades to the perimeter of Courts Plus (\$182,000).
- Implement and assess Canine Corner dog park operating plan.
- Monitor and maintain new landscaping and turf at Canine Corner.

Grow Fiscal Capacity

- Reduce capital costs by completing infield renovation projects in-house.

Foster a Culture Where Every Employee Feels Valued

- Continue to expand Parks staff cross-training program along with growing staff participation.

Other

- Expand green initiatives and equipment in the Parks Department both now and for the future, through product research and testing along with continued expansion of battery-powered equipment.

2025 Budget Highlights

As compared to the 2024 Budget, the 2025 Parks function budget is increasing by 5.1% (\$115,794).

Wages are increasing overall by 6.1% (\$72,670) as compared to the 2024 Budget. The increase is primarily due to the raised Fair Labor Standards Act annual salary-level threshold and the subsequent changes to the District's full-time employee salary classification system. Additional spending for overtime (\$1,145) is also reflected in the increase.

Services are increasing by 3.4% (\$22,740) as compared to the 2024 Budget. The overall increase is the result of increases for IMRF (\$14,780), contractual mowing and natural area management (\$4,660), and equipment rentals (\$2,500).

2025 BUDGET: EXPENDITURES BY FUNCTION



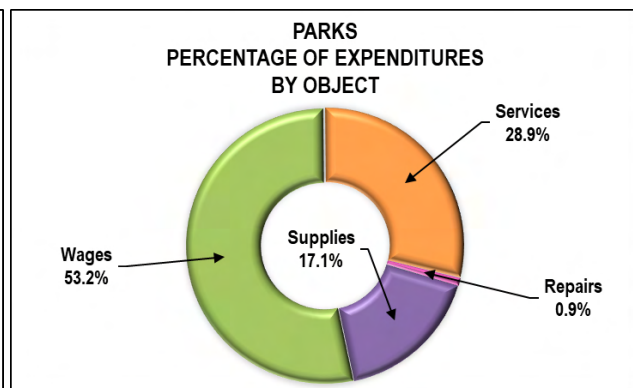
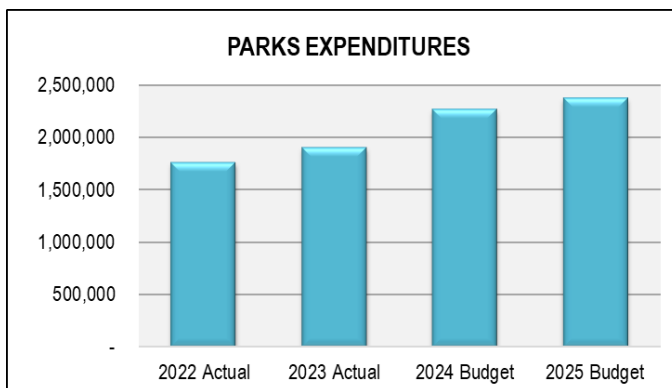
Repairs are increasing by 13.6% (\$2,500) as compared to the 2024 Budget. The overall increase is the result of an increase for contractual maintenance of the horticulture complex mechanical systems (\$2,500).

Supplies are increasing by 5.4% (\$20,884) as compared to the 2024 Budget. Increases in supplies are primarily from athletic supplies for infield mix and a new paint striper (\$50,000), continued expansion of the inventory of battery-powered landscape equipment (\$7,338), and picnic area renovation supplies (\$3,500). The increase is offset by a decrease in fuel expense (\$29,811) that reflects historical consumption levels compared to cost per gallon averages.

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 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 meet and exceed the expectations of the community. In 2025, the Department will continue to be more technology-driven in its maintenance operations by expanding the utilization of the updated maintenance software and increasing the use of GIS beyond just tree inventory to other areas of the Department. 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	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	957,490	1,070,785	1,194,711	1,267,381	72,670	6.1%
Services	487,305	530,114	665,471	688,211	22,740	3.4%
Repairs	22,614	10,866	18,400	20,900	2,500	13.6%
Supplies	291,051	290,614	389,019	406,903	17,884	4.6%
Total	1,758,460	1,902,379	2,267,601	2,383,395	115,794	5.1%



2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Parks					
	2023 Actual	2024 Projected		2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
		Year End				
Total Fuel Consumption (Gallons)	20,472	21,258	24,465	3,207	15.1%	
Fuel Expenses	\$66,690	\$69,901	\$73,396	\$3,495	5.0%	
Net Loss/Gain of Trees Ratio	0.95 to 1.00	1.57 to 1.00	1.30 to 1.00	0.27 to 1.00	N/A	



Mission

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

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

25.5

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.

Park Planning responsibilities include planning, coordinating, and managing 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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Completed paving projects throughout the District including Butterfield Park North lot, Eldridge Park east and central path, and Wilder Park north parking lot adjacent to Wilder Mansion (\$133,454).
- Completed Pick Park site improvements based on the Master Plan approved in 2022 that was partially funded by an OSLAD grant (\$676,276).
- Replaced playground equipment at Pioneer Park based on public input and approved Master Plan, including safety surfacing and ADA improvements (\$381,222).

2025 BUDGET: EXPENDITURES BY FUNCTION



- Implemented construction of the Canine Corner dog park Architectural and Engineering plans developed in 2023 for the Master Plan approved by the Park Board in 2018 at 0S761 Old York Road (\$2,200,000).
- Sandblasted and painted the East End Pool shell (\$128,100).
- Contracted with a management company to operate pump room/mechanical “back of house” operation at both outdoor aquatic facilities (\$77,900).

Meet Community Needs for New and Existing Indoor Recreation Space

- Restored the 33-year-old metal roof covering the Courts Plus tennis courts and installed* an array (1,200) of solar panels on nearly all the roof surfaces at Courts Plus (\$574,441).
- Replaced Butterfield Park Recreation building roof and gutters (\$40,498).
- Replaced Mary E. Kies Recreation Center gym/dining hall floor (\$81,629) and updated kitchen (\$480,722) to accommodate instructional programming using awarded DCEO grant funds.
- Replaced a portion (Phase 2) of the Wagner Community Center flooring falling beyond its useful life including multipurpose rooms B, C, D and corridors (\$53,737).
- Conducted assessments for the HVAC system (\$3,800) and indoor aquatics (\$6,000) at Courts Plus to determine future needs, cost estimates, and develop plans for future asset management projects.
- Replaced Courts Plus women’s locker room steam generator (\$17,061).
- Hired and trained a new Division Manager of Facilities to oversee asset management projects and supervise custodial operations.
- Replaced nine (9) infrared unit heaters on the Courts Plus indoor tennis courts (\$21,845).
- Refurbished the gymnasium flooring at the Ray Graham Association’s Elmhurst Community Learning Center for District programming after school, evenings, and weekends (\$41,500).

Innovative Programming to Meet Community Needs

- Supported Recreation by providing Facilities staff to expand programming at Wagner Community Center to include Sunday hours.
- Worked in conjunction with Ray Graham Association staff to prepare gym space for District fall programming needs.

Other

- Joined tree consortium to acquire trees more cost-effectively and ensure availability, quality, variety, and necessary quantities.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance park amenities and open spaces

- Complete master plan for Berens Park mini golf site (\$35,000).

2025 BUDGET: EXPENDITURES BY FUNCTION



- Implement Berens Park Hub Playground Master Plan (\$740,000).
- Develop Crestview Park Master Plan based on feedback garnered from a public meeting followed by an online survey for redevelopment of the park (\$45,000).
- Complete paving projects throughout the District including Berens Park path, Conrad Fischer path and York Commons entry plaza and path (\$282,824)
- Complete engineering for Berens Park Tennis Court Replacement (\$34,000).

Expand and upgrade facilities

- Replace Courts Plus Café Roof-top HVAC unit (\$45,000) and install Kies Recreation Center Variable Air Volume System (\$25,000).

Expand program and service experiences

- Install emergency exit gates at East End and Smalley Pools (\$24,000).
- Install boundary fencing around Butterfield Park Playground for everyone (\$55,000).

Grow Fiscal Capacity

- Acquire and install trees more cost-effectively and ensure availability, quality, and necessary quantities through the tree consortium joined in 2024.

Foster a culture where every employee feels valued

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

2025 Budget Highlights

In the proposed 2025 Budget, Facilities function expenses are increasing overall by 8.8% (\$318,875) as compared to the 2024 Budget primarily due to increases in **Services** as well as smaller increases in **Wages**, **Repairs** and **Supplies**.

Wages are increasing by 8.6% (\$116,118) as compared to the 2024 Budget mainly due to merit increases and in part due to the raised Fair Labor Standards Act annual salary-level threshold and subsequent changes to the District's full-time employee salary classification system for supervisory staff requiring minimum wage of \$58,656 annually.

Services are increasing by 10.0% (\$159,097) as compared to 2024 Budget

- Waste hauling contract is increasing by 18.4% (\$4,600)
- Contract services are increasing by 22.0% (\$38,936) for backflow inspections (RPZ's) that historically were budgeted under plumbing repair line item and more appropriately fit under contractual services.
- Utilities are increasing by 17.0% (\$114,000) based on projected price increases and actual usage reports (Electricity 20.6% (\$73,000), Water 33.5% (\$52,000) and Natural Gas is decreasing by 6.9% (\$11,000)).

Repairs are increasing by 17.0% (\$35,513) due to increased contractual labor costs for repairs as well as the following one-time repairs listed:

2025 BUDGET: EXPENDITURES BY FUNCTION



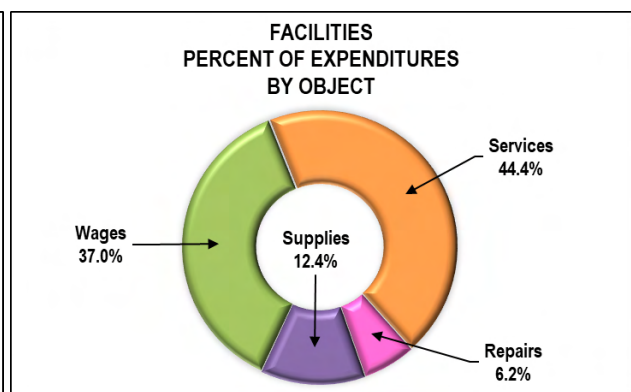
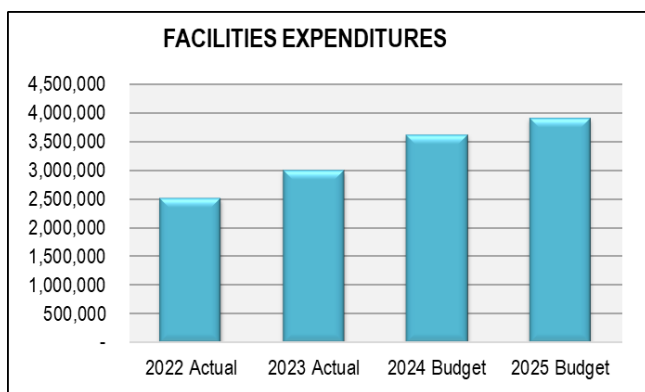
- Sugar Creek Golf Course Clubhouse grease trap replacement (\$9,000).
- Wilder Park Formal Gardens wedding bowl sump pump replacement (\$8,200).
- Courts Plus tennis court sump pump replacement (\$9,000).

Supplies are increasing by 1.7% (\$8,147) due to price increases and actual usage history.

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	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	1,017,644	1,158,278	1,345,169	1,461,287	116,118	8.6%
Services	1,051,043	1,307,136	1,593,911	1,753,008	159,097	10.0%
Repairs	144,275	204,845	209,137	244,650	35,513	17.0%
Supplies	315,425	340,926	479,387	487,534	8,147	1.7%
Total	2,528,387	3,011,185	3,627,604	3,946,479	318,875	8.8%



Performance Measures: Facilities					
Performance Measure	2023 Actual	2024 Projected Year End	2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
% of Budgeted Facilities Capital Plan Projects Completed	90.9%	91.3%	100.0%	8.7%	9.5%
% of Completed Facilities Capital Plan Project Expenses Compared to Budget	101.4%	99.0%	100.0%	1.0%	1.0%
% of Budgeted Facilities Capital Plan Projects Deferred	10.0%	4.3%	0.0%	-4.3%	-100.0%



RECREATION

Mission

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

Funding Sources

Taxes, user fees, 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

136.3

Description

The Recreation Department 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 and The Hub operations.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Finalized Canine Corner dog park operating plan for implementation including memberships, registration, maintenance schedule, programs, rules, and asset management.

Meet Community Needs for New and Existing Indoor Recreation Space

- Developed an operating plan and diverse menu of cooking classes for all ages; particularly in the areas of healthy cooking, which was highly rated in Elevate Elmhurst Parks feedback.
- Increased Funseekers enrollment by 64% (608 more participants) including a new camp for Pre-K and Kindergarten students.
- Collaborated with Racquet Sports to offer consistent availability and space at the Kies Recreation Center gym for open Pickleball and instructional Pickleball classes.

Innovative Programming to Meet Community Needs

- Collaborated with Facilities to expand the hours of the Wagner Community Center and East End Pool to provide for programming on Sunday mornings.
- Expanded Rec Station enrollment by 20% (110 more participants) between all eight District 205 elementary schools for the 2024-2025 school year (\$184,800).
- Starting in the fall, developed supplemental early childhood and youth sports classes in the evenings and on weekends at the Ray Graham Association Elmhurst Learning Center gym to increase preschool and youth sports enrollment by 24%, 148 more participants (\$14,138).

Exceptional and Consistent Guest Experience

- Continued to develop the new registration software to best serve the community and enhance guest experience by encouraging customers to utilize the Elmhurst Park District Active Captivate mobile app check in at the Gymnastics Center, the outdoor pools and The Hub with purchased pool pass or punch pass.

Sustainable Revenue Strategies and Funding Options

- Implemented new pool pass packages to include new pricing structure, and a “pass upgrade” to include the spray ground and other benefits earning \$318,462.
- Developed and implemented cabana rental packages at Smalley Pool to provide for rental opportunities during the day earning \$2,100.

Strengthen Organizational Culture

- Hired and trained the new Program Supervisor of Early Childhood to plan, develop, and supervise Early Childhood programming.
- Developed an annual Employee Recognition program for seasonal staff featuring a theme, District-wide recognition with staff and participants, and annual “swag” to acknowledge employee’s tenure as they return each season.
- Collaborated with Special Use Facilities and Information Technology Departments to develop training on new registration software to onboard new full- and part-time staff.

Other

- Began utilizing the Program Planning Matrix to regularly assess and determine the life cycle of programs to drive annual program planning.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Continue to collaborate with Facilities to complete master plan for Berens Park mini golf site (\$35,000).

Expand Program and Service Experiences

- Offer programming at Canine Corner.
- Continue to develop and expand 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.

2025 BUDGET: EXPENDITURES BY FUNCTION



- Expand Adult Wellness offerings at the Kies Recreation Center and Wagner Community Center, and other fitness classes with drop-in enrollment options, such as Goat Yoga, Adult Gymnastics, Adult Cheerleading, and meditation.
- Increase 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.
- 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.
- With Special Use Facilities and Marketing & Communications, increase adult program opportunities and marketing.
- Explore options to expand maximum number of Rec Station registrants.

Increase Opportunities for Communication and Collaboration

- Implement 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.
- Utilize DigiQuatics through Starfish Swimming for all Swim School programs to streamline tracking and communicating skills progress with parents and guardians.
- Starting with the Spanish language, translate all Rec Station information, registration, and scholarship materials to include all students that are represented at the eight elementary schools.
- Collaborate with Marketing to create a comprehensive survey plan that ensures regular and consistent feedback on programs, events, and offerings to further guide annual program planning.

Strengthen Organizational Culture

- Recruit, hire and train new Full Time Category 2, Registration Coordinator to provide leadership support in the evenings and additional administrative support with Hub and pool rentals, picnic permits, District 205 reservation requests and reporting.

Other

- Develop and implement green initiatives for concessions operations at The Hub.

2025 Budget Highlights

As compared to the 2024 Budget, the Recreation function budget is increasing by 9.1% (\$563,993) overall in the expense categories below, based on increased program offerings particularly in the areas of school care and camp programs, adult and youth general interest, gymnastics, cultural arts and sports; as well as the addition of the Canine Corner dog park, and teaching kitchen at the Kies Recreation Center.

Wages, as compared to the 2024 Budget, are increasing by 10.1% (\$441,348) due to merit increases and the raised Fair Labor Standards Act annual salary-level threshold and subsequent changes to the District’s full-time

2025 BUDGET: EXPENDITURES BY FUNCTION



employee salary classification system for full-time staff. As well as the required minimum wage increase from \$14 to \$15/hour for part-time and seasonal staffing. Program areas with noteworthy increases are listed below:

- School Care and Camps: Increasing by 17.9% (\$279,229) due to the increase in enrollment for Rec Station and Funseekers Day Camps, and the addition of Winter and Spring Break Adventure Camp Days.
- Program Manager on Duty, a new position has been added to provide facility oversight when the Park District has programs at the RGA Elmhurst Community Learning Center (\$26,755).
- Visual/Performing Arts: Increasing by 14.3% (\$15,129) due to the hiring of more experienced dance instructors, as well as the addition of two new dance companies to Impact.
- General Interest Programs: Increasing by 2399.5% (\$5,231) due to the increase in Adult Wellness and General Interest programs as part of the strategic plan 606.9% (\$1,323), and the addition of Youth Evening Theme parties for ages 6-11 (\$3,908).

Services are increasing by 5.0% (\$82,279) primarily due to an increase in program services 4.2% (\$38,689) including the addition of an independent contractor to provide additional early childhood and youth instructional sports programs. As well as increases in IMRF 17.9% (\$12,870) and FICA 3.3% (\$11,434).

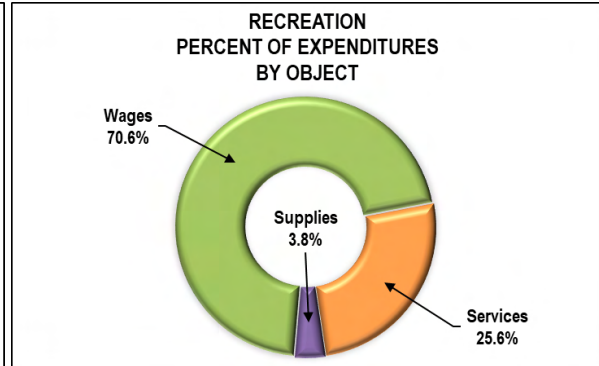
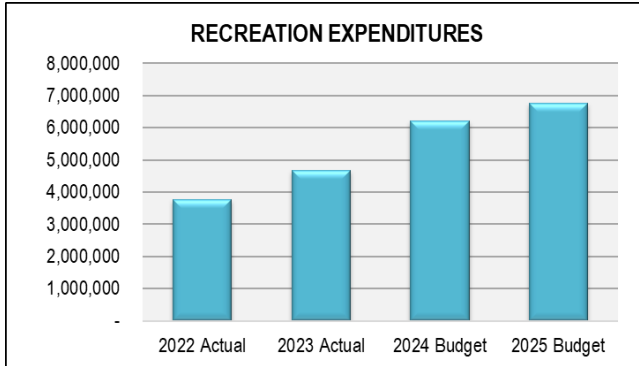
Supplies are increasing by 18.7% (\$40,366) primarily attributed to the need to replace gymnastics equipment that has reached the end of its useful life 104.0% (\$8,111); adding an additional Two's Preschool class (Monday and Wednesday) due to high enrollment 3.7% (\$3,864); and in visual and performing arts due to the addition of two new companies to Impact, an increase in participants and classes in recital and non-recital classes, and purchasing portable mirrors for multi-purpose rooms to add non-recital/early childhood classes, or to move those classes to make more time available in the studios for recital classes and Impact 83.8% (\$26,746).

Future Outlook

The outlook for the Recreation function budget will be guided by the continued demand for programs and services, the Strategic Plan, as well as the feedback received from the Elevate Elmhurst Parks Plan. Additionally, Recreation operation costs are expected to continue to rise due to cost increases in supplies, contractual services due to the expansion of programs and staffing, and wages to remain competitive with the volatile 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	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('24 vs '25)
Wages	2,486,981	3,128,429	4,351,819	4,793,167	441,348	10.1%
Services	1,182,754	1,385,637	1,656,550	1,738,829	82,279	5.0%
Supplies	110,048	180,397	216,083	256,449	40,366	18.7%
Total	3,779,783	4,694,463	6,224,452	6,788,445	563,993	9.1%

2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Recreation

Performance Measure	2024 Projected		Difference ('24 to '25)	% Change ('24 to '25)	
	2023 Actual	Year End			2025 Projected
Percent of programs introduced to the program menu, or in the growth stage of the Program Life Cycle annually	N/A	55%	60%	5.0%	9.1%
Number of Pool Passes Sold*	4,296	4,409	4,420	11	0.2%
Number of program registrations for the year	33,000	38,239	41,200	2,961	7.7%

*Includes Super Passes starting in 2024



SPECIAL USE FACILITIES

Mission

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

To create a memorable experience for special events at Wilder Mansion

Funding Sources

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

Revenues and expenses in...

Recreation, IMRF, FICA and Museum Funds

Full-time equivalent staff

37.3

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 memberships.

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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Continued to meet the growing demand for outdoor pickleball programming by offering Beginner clinics and adding Youth pickleball programming.

Meet Community Needs for New and Existing Indoor Recreation Space

- Expanded Pickleball programming by adding indoor youth pickleball programming.
- Created weeknight space in the indoor pool for the addition of new program: Master Swimmers.
- Hosted the aquatics competition for the IPRA Senior Games

Innovative Programming to Meet Community Needs

- Expanded the number of Leagues, Tournaments and Special Events for both pickleball and tennis.
- Offered Candlelight Yoga classes at Wilder Mansion during the winter with 33 participants registered between 2 sessions.
- Offered *Yoga in the Garden* classes at Wilder Park Formal Gardens with 35 participants registered.

- Offered a new contractual program, Sound Bowl Meditation, at Wilder Park Formal Gardens and Wilder Mansion.

Exceptional and Consistent Guest Experience

- Increased member engagement activities with fitness challenges on the Courts Plus Member App – the Courts Plus Perks program, Coffee Mondays, and special events, i.e., the Health Fair and Fit Fest.
- Completed the restructuring of Membership households allowing for an equitable rate breakdown, i.e., additional seniors now receive the senior rate when paired with an Individual Adult membership. Also, eliminated annual memberships, making the membership experience more efficient for members and staff.
- Utilized the new registration program feature allowing members to self-manage their account online including credit card updates, tennis court bookings, pickleball drop-in, and emailed activity link registrations.

Sustainable Revenue Strategies and Funding Options

- Raised the adult and senior membership fees by 5% and individual youth membership fees by 20% to align with youth membership fees in the surrounding area.

Strengthen Organizational Culture

- Supported three full-time employees' participation in the District's Mentorship Program

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand Program and Service Experiences

- Offer more short-term membership passes to better fit needs of prospective members.
- Expand online member capabilities, i.e., memberships, massage reservations, and pickleball rentals.
- Revamp and relaunch the App Reward member retention program
- 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.
- With Recreation and Marketing & Communications, increase adult program opportunities and marketing.

Grow Fiscal Capacity

- Increase membership dues by 5% to keep pace with rising costs, the effects of FLSA changes, and the increase in minimum wage

2025 BUDGET: EXPENDITURES BY FUNCTION



2025 Budget Highlights

As compared to the 2024 Budget, the Special Use Facilities function budget is increasing by 5.7% (\$109,988) overall in the expense categories below.

Wages are increasing overall by 5.4% (\$76,329) for full-time annual merit increases and FLSA changes 7.9% (\$36,629) along with part-time increases due to minimum wage requirements and additional program offerings 4.2% (\$39,700). Two of the highest program area increases are:

- Youth Indoor & Outdoor Tennis Lessons (\$20,868) due to the return of the Mighty Mites program
- Fitness Floor (\$15,496) to increase fitness floor coverage

These increases are offset by a decrease in Fitness Coordinator wages 100.0% (\$24,399) due to responsibilities being distributed to other existing positions.

Services are increasing by 8.5% (\$34,274) primarily due to increases in health care 19.4% (\$18,275) as a result of a 10% increase in the District’s defined contribution and IMRF 37.7% (\$13,112) as the employer rate increased.

Repair expenses are increasing by 10275.0% (\$10,275) due to the expense for fitness equipment repairs shifting back to Special Use Facilities from Facilities.

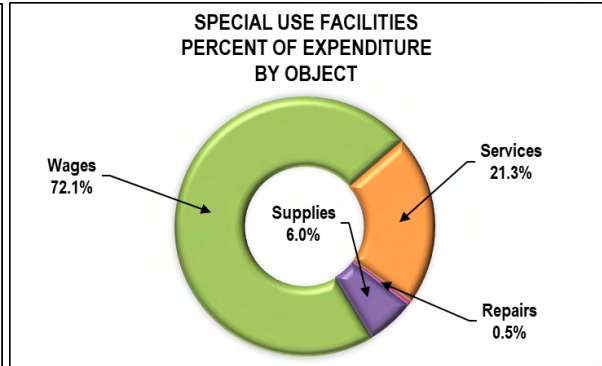
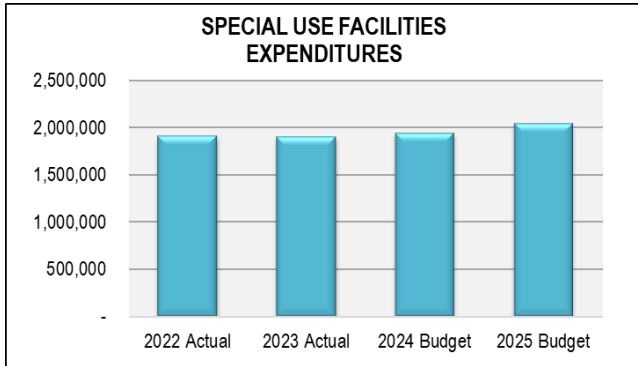
Supplies expenses are decreasing by 8.1% (\$10,890) primarily due to decreases in league supplies for Tennis 33.5% (\$4,717) and Pickleball 63.5% (\$5,600).

Future Outlook

In 2025, continued growth is again predicted in the fitness industry; therefore, Courts Plus will increase the focus on member recruitment and retention. Since 2019, tennis participation has increased nationwide by 34% over the last four years and Pickleball has increased by 289%. Both program areas will balance court time to accommodate beginner players while maintaining intermediate and advanced opportunities.

Expenditures by Object: Special Use Facilities						
Expense	2022	2023	2024	2025	Difference	% Change
Object	Actual	Actual	Budget	Budget	('24 vs '25)	('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	437,172	34,274	8.5%
<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%
Total	1,907,561	1,898,262	1,939,688	2,049,676	109,988	5.7%

2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Special Use Facilities

Performance Measure	2024 Projected		2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
	2023 Actual	Year End			
Courts Plus & Wilder Mansion Program Registrations	7,729	9,887	10,700	813	8.2%
Courts Plus Members	3,280	3,500	3,600	100	2.9%
Courts Plus Daily Usage	232,943	251,250	265,300	14,050	5.6%
Courts Plus Financial Assistance	\$4,381	\$4,778	\$5,200	\$422	8.8%



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

Full-time equivalent staff

9.9

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 Division 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.

2024 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Completed Phase 1 of evaluating infrastructure of three existing bridges on the golf course with an engineering plan to renovate the aged structures in the coming years (\$13,500).
- Replaced the 23-year-old clubhouse roof which had reached the end of its useful life (\$56,326).
- Sealcoated and striped the parking lot as well as repaired deterioration around a manhole to add instant curb appeal to the customer experience while ensuring long-range sustainability of the parking space (\$10,113).
- Continued with the maintenance long-range equipment replacement plan by purchasing a sprayer and rough mower to continue to improve the overall course conditions and playability (\$49,961).
- Completed planting, maintenance, berm repair, drainage, and irrigation repairs for the Creek Restoration Project.
- Awarded the American Public Works Association (APWA) Public Works Project of the Year Award and the DuPage Monarch Project Jane Foulser Habitat Award.

Innovative Programming to Meet Community Needs

- Increased demand for Adult/Youth classes lead to increased tee time bookings.
- Hosted tours of the new native plantings for the DuPage Monarch Project, Villa Park Environmental Concerns Commission, and other interested members of the community.
- Worked with four additional high school golf teams to utilize the course for tryouts, practices and matches.
- Utilized ActiveNet for facility bookings and all programs.

Exceptional and Consistent Guest Experience

- Replaced existing aged 7-year-old golf carts, for an immediate enhanced guest experience.

Strengthen Organizational Culture

- Provided use of clubhouse space to both the Elmhurst Park District and the Village of Villa Park.

Employee Growth and Development

- Attended the Golf Course Superintendents' Association Annual Conference in February 2024 and completed seminars on irrigation systems, sustainable turf management, and employee development.
- Awarded the Village of Villa Park's Green Champion Award for "Outstanding work on the Sugar Creek Restoration Project."
- Attended the Annual PGA show in February and completed seminars on driving range, equipment options, instructional program ideas, and golf demand trends.

2025 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Repair and renovate the west bridge structure to extend its useful life and add railings for an additional safety feature (\$80,000)
- Continue 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).
- Continue 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

- Hire a firm to perform a feasibility study for a new maintenance facility (\$25,000).

Increase Opportunities for Communication and Collaboration

- Work with both the Elmhurst Park District and the Village of Villa Park to expand promotions of golf instructional programs.

Grow Fiscal Capacity

- Increase fees for driving range, cart rental, and green fees by \$1 resulting in an anticipated increased 5% revenue.
- Expand Adult/Youth classes to meet the increased demand.
- Add credit card reader to driving range ball dispenser for increased convenience and usage.

2025 BUDGET: EXPENDITURES BY FUNCTION



2025 Budget Highlights

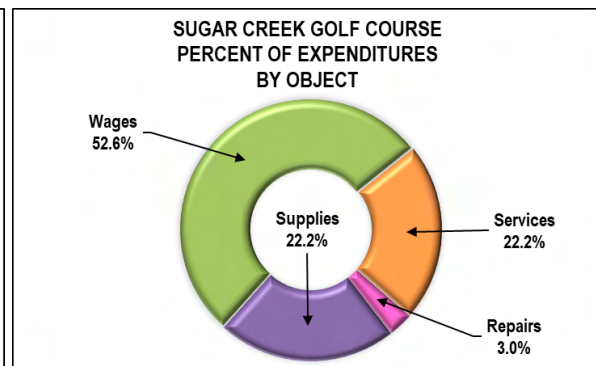
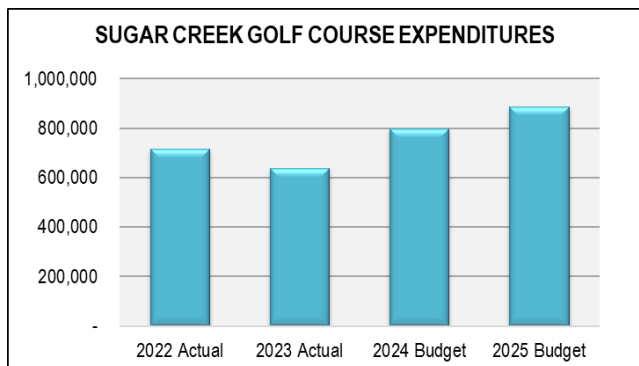
As compared to the 2024 Budget, overall expenses in the 2025 Sugar Creek function are increasing by 11.8% (\$93,984).

- **Wages** are increasing by 6.1% (\$26,932) due to budgeted merit increases for full-time staff and required minimum wage increase from \$14 to \$15/hour for part-time and seasonal staffing.
- **Services** are increasing by 40.3% (\$56,802) primarily due to the new maintenance of the shorelines from the Creek Restoration Project (\$22,788) and health care 181.5% (\$23,181) as a result of a 10% increase in the District’s defined contribution and employee elections.
- **Supplies** are increasing by 5.5% (\$10,250) due to increased Grounds Supplies 14.9% (\$5,000) for bunker repairs and native plantings and Building Supplies 40.3% (\$3,000) for irrigation system parts.

Future Outlook

Golf continues to enjoy strong popularity, with participation demographics expanding, particularly among women, individuals aged 6-34, and diverse communities. In 2025, 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	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Difference ('24 vs '25)	% Change ('24 vs '25)
Wages	408,136	429,179	441,920	468,852	26,932	6.1%
Services	98,468	30,867	140,972	197,774	56,802	40.3%
Repairs	20,043	5,318	26,900	26,900	-	0.0%
Supplies	189,682	173,369	187,842	198,092	10,250	5.5%
Total	716,329	638,733	797,634	891,618	93,984	11.8%



2025 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Sugar Creek Golf Course					
Performance Measure	2024 Projected		2025 Projected	Difference ('24 to '25)	% Change ('24 to '25)
	2023 Actual	Year End			
Rounds of Golf	24,000	26,800	27,000	200	0.7%
Number of Banquet Rentals	76	80	82	2	2.5%
Number of Golf Outings	30	50	55	5	10.0%

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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 change and facilities age. The District's ten-year Long-range Capital Improvement Plan (CIP) details long-range capital improvements needs of \$34.2 million in asset management, equipment, and technology improvements and \$119.4 million in new construction, major redevelopment, and land acquisition projects the District targets to implement during a multi-year period. Similar to the District's Comprehensive and Strategic Plan, the CIP is a long-range planning tool that is annually reviewed and modified as funds and priorities change.

The District defines a capital project as:

- Relatively high monetary value:
 - At least \$25,000 for land acquisition and improvements.
 - At least \$5,000 for equipment and machinery.
- Long useful life (at least five years).
- Results in the creation 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, link to the District's Elevate Elmhurst Parks 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.

To ensure the Capital 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 Plan development process, departments decide which evaluation criteria are

applicable to each project. The total amount of criteria points 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 on the next page), 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 projects using a quantitative, consistent, and fair method. On the next page is a listing and description of the capital project evaluation criteria (and their numerical value).

- ***Eliminates a 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 already 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 or replaces 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 replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g., ballfields, fitness equipment, parking lots, 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 also 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)

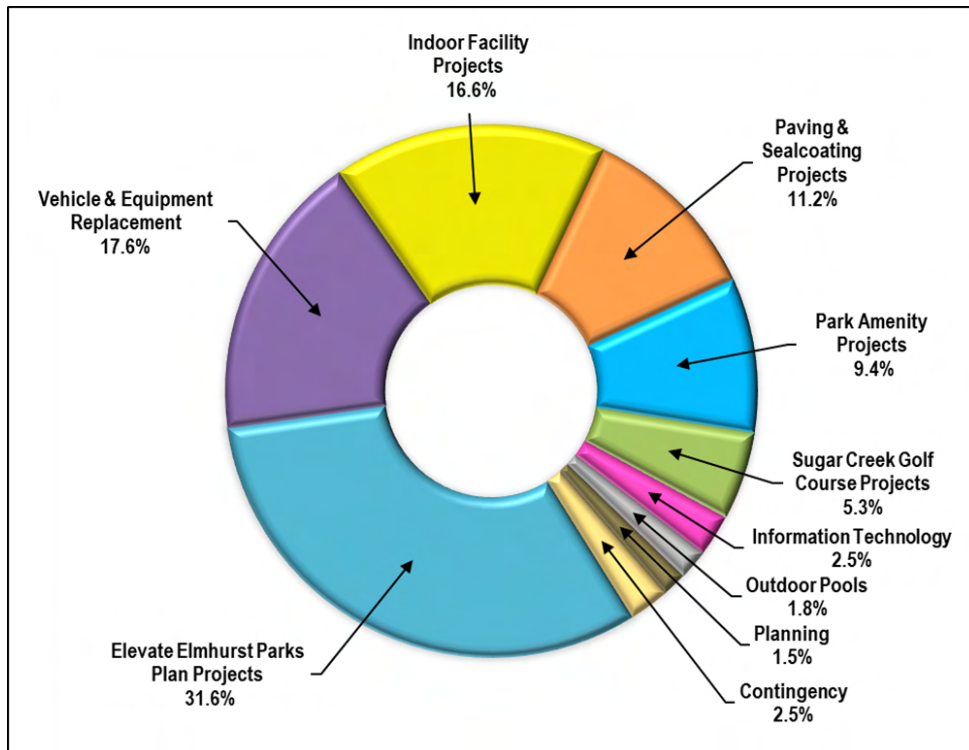
- **Improves the way the District operates resulting in increased productivity and efficiency:** A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space and/or enhances technology. (10 points)
- **Provides enhanced safety:** A project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

Along with the evaluation criteria and project priority categories, the Team uses an additional 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 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 ratings are another tool to help the Capital Planning 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.

2025 Capital Plan Project, Contingency, and Revenue Overview

The proposed 2025 capital budget revenues and expenses are **\$3,046,470**. On page 167, the 2025 Capital Plan Project Summary Chart includes a listing of proposed projects and their project categories, type, region, priority category, urgency rating, and projected 2025 expenses. There are detailed project descriptions on pages 169-178, including projected expenses and funding sources, work to be accomplished and justification for inclusion in the 2025 capital budget. A summary of proposed 2025 capital budget funding is on pages 179-180. The following chart illustrates the percent of proposed 2025 capital project expenses by project category.



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2025 Capital Plan Summary Chart (by Amount in Descending Order)

Project Name/Description	Project Category	Project Type	Project Region	Priority Category	Project Urgency	2025 Cost
Berens Park Hub Playground Replacement	Play Areas	Upgrade	North	B	Next year (serious-poor)	740,000
2025 Paving Improvements (Berens Park, Conrad Fischer Park, York Commons)	Trails, Paths and Bridges	Asset Management	District-wide	C	1-2 years (poor-fair)	282,824
Maintenance Vehicle Replacement	Vehicles	Asset Management	District-wide	B	Next year (serious-poor)	263,006
Courts Plus Perimeter Landscape Upgrades	Landscaping and Bodies of Water	Upgrade	District-wide	D	Next year (serious-poor)	182,000
East End Park Backstop and Fencing Replacements	Athletic Fields	Asset Management	District-wide	C	Within 3 years (fair-good)	132,248
Parks Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	B	Next year (serious-poor)	110,590
Courts Plus Fitness Floor Bikes Replacement	Fitness Equipment	Asset Management	District-wide	C	1-2 years (poor-fair)	83,307
Sugar Creek Golf Course West Bridge Repairs	Trails, Paths and Bridges	Asset Management	District-wide	B	1-2 years (poor-fair)	80,000
Maintenance Facility Medium Duty Lift Replacement	Mechanical Systems	Asset Management	District-wide	A	Next year (serious-poor)	77,809
Desktop and Laptop Computer Replacements	Information Technology	Upgrade	District-wide	C	Next year (serious-poor)	77,300
Ray Graham Elmhurst Community Learning Center Air Conditioning Installation	Mechanical Systems	Upgrade	District-wide	C	1-2 years (poor-fair)	75,000
Sugar Creek Golf Course Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	B	1-2 years (poor-fair)	57,000
Butterfield Park Playground Fencing Installation	Play Areas	Upgrade	South	C	1-2 years (poor-fair)	55,000
Wagner Community Center Flooring Replacement Phase 3	Building Interior	Asset Management	District-wide	B	Next year (serious-poor)	53,100
Courts Plus Racquetball Foundation Waterproof and Repair	Building Exterior	Asset Management	District-wide	C	1-2 years (poor-fair)	50,000
Courts Plus Café HVAC Roof Top Unit (RTU) Replacement	Mechanical Systems	Asset Management	District-wide	B	1-2 years (poor-fair)	45,000
Crestview Park Master Plan Development	Professional Services	Planning	North	C	Next year (serious-poor)	45,000
Plunkett Park Improvements Engineering	Professional Services	Planning	Central	B	1-2 years (poor-fair)	45,000
2025 Seal Coat and Striping Projects	Trails, Paths and Bridges	Asset Management	District-wide	C	1-2 years (poor-fair)	43,500
Berens Park Turf Field C/D Scoreboard Replacements	Athletic Fields	Asset Management	North	C	1-2 years (poor-fair)	41,886
Athletic Field and Ball Diamond Comprehensive Improvement Plan Development	Professional Services	Planning	District-wide	C	1-2 years (poor-fair)	40,000
Berens Park Hub Mini Golf Site Master Plan Completion	Professional Services	Planning	District-wide	B	Next year (serious-poor)	35,000
Administrative Office HVAC Roof Top Units Replacement	Mechanical Systems	Asset Management	District-wide	C	1-2 years (poor-fair)	35,000
Wilder Mansion Garden Path and Bed Improvements	Landscaping and Bodies of Water	Upgrade	District-wide	D	Next year (serious-poor)	35,000
Berens Park Tennis Court Replacement Engineering	Professional Services	Planning	North	B	1-2 years (poor-fair)	34,000
Courts Plus Pool UV Light System Replacement	Pools and Spraygrounds	Asset Management	District-wide	C	1-2 years (poor-fair)	31,800
East End and Smalley Pools Drain Cover Replacements	Pools and Spraygrounds	Asset Management	District-wide	A	Next year (serious-poor)	30,100
Courts Plus Tennis Court 8 Infrared Unit Heaters Replacement	Mechanical Systems	Asset Management	District-wide	C	1-2 years (poor-fair)	30,000
Wilder Mansion Sound System Replacement	Building Interior	Asset Management	District-wide	B	Next year (serious-poor)	28,000
Kies Recreation Center HVAC Variable Air Volume System Installation	Mechanical Systems	Upgrade	District-wide	B	1-2 years (poor-fair)	25,000
Sugar Creek Golf Course Maintenance Facility Feasibility Study	Professional Services	Planning	District-wide	B	1-2 years (poor-fair)	25,000
Butterfield Park Recreation Building Fire Alarm System Upgrade	Mechanical Systems	Asset Management	South	D	Next year (serious-poor)	22,000
Berens Park Sand Volleyball Courts Edging Installation	Outdoor Athletic Courts	Upgrade	North	C	1-2 years (poor-fair)	22,000
District-wide Sidewalk Replacements	Trails, Paths and Bridges	Asset Management	District-wide	B	Next year (serious-poor)	15,000
East End Pool Emergency Exit Gates Installation	Building Exterior	Upgrade	District-wide	D	1-2 years (poor-fair)	12,000
Smalley Pool Emergency Exit Gates Installation	Building Exterior	Upgrade	District-wide	D	1-2 years (poor-fair)	12,000
Contingency						\$75,000
Total 2025 Expenses						\$ 3,046,470

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 (All Regions-Community-wide, which includes special use facilities that serve the entire community such as outdoor pools, Courts Plus, Wagner Community Center, Canine Corner, etc.)

Project Urgency

- 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)



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2025 BUDGET: CAPITAL PLAN

2025 Proposed Capital Plan Project Descriptions

Elevate Elmhurst Parks Plan Projects (\$964,000 (31.6% of total project expenses))

Berens Park Hub Playground Replacement (\$740,000)

Per the District's 20-year playground replacement schedule, staff recommend funding \$740,000 in the 2025 capital budget to redevelop the Berens Park Hub playground, which was last updated in 2004. The proposed project includes replacing the playground equipment (\$510,000) and safety surface (\$130,000) along with demolition, site preparation, general site work, and landscaping (\$100,000). The equipment has been deteriorating due to high use, requiring regular repairs that continue to rise in cost. Staff proposes reconfiguring the playground layout to improve its design and introduce new equipment and amenities that reduce the need for regular updates.



A public input meeting was held on July 16, 2024 to gather feedback on what amenities and features the community prefers in the playground design. Based on this input, staff created two playground concepts and collected feedback in an online community survey to shape the proposed play area master plan, which is anticipated to be approved by the Board on November 11, 2024. Subsequent to Board approval, staff will develop construction drawings and bid specifications and anticipate the Board will award the construction contract in early 2025.

Staff propose funding this project with General Fund reserves (\$540,000) and SRA Fund property tax levy revenue (\$200,000). This project addresses the 2025 Strategic Work Plan Tactic of Implement Berens Park Hub Playground Master Plan under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Courts Plus Café HVAC Roof Top Unit (RTU) Replacement (\$45,000)

Per the District's HVAC assessment conducted in 2024 by WT Engineering, staff recommend replacing the Courts Plus Café Roof Top Unit (RTU) (\$45,000), which was last updated twenty-six years ago (1998). Due to the age of the unit, maintenance and repairs are expected to be high and cause down time to the area it services. Replacing the unit will ensure member comfort which is important for a positive member experience.

Staff propose funding this project with Recreation Fund reserves (\$45,000). This project addresses the 2025 Strategic Work Plan Tactic of Replace Courts Plus Café Rooftop HVAC and Install Kies Recreation Center Variable Air Volume System under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities**.

Crestview Park Master Plan Development (\$45,000)

Since the Crestview Park playground is scheduled for replacement in 2026, staff propose creating a master plan for Crestview Park (\$45,000) to comprehensively review and evaluate park needs, which will aid future capital planning and modernization of park amenities and facilities. Staff propose hiring a professional services firm to assist with plan development, including conducting public meetings to garner community input and Board review of the draft master plan.

Staff propose funding this project with General Fund reserves (\$45,000). This project addresses the 2025 Strategic Work Plan Tactic of Develop Crestview Park Master Plan under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Athletic Field and Ball Diamond Comprehensive Improvement Plan Development (\$40,000)

Staff propose hiring a professional services firm to comprehensively assess all outdoor athletic fields and ball diamonds and create a comprehensive improvement plan for athletic and ball field improvements and amenity upgrades (\$40,000). Based on community feedback received during the Elevate Elmhurst Parks process, there is strong demand for improved outdoor athletic fields and ball diamonds and although individual field improvement plans exist, staff recommend creating the comprehensive improvement plan to identify, prioritize, and schedule needed improvements. The field assessment will include soil testing, inventory of amenities, drainage, etc. The improvement plan will help guide future capital planning and allow the District to meet the needs and expectations of the community.

Staff propose funding this project with General Fund reserves (\$40,000). This project addresses the 2025 Strategic Work Plan Tactic of Develop Comprehensive Improvement Plan for Athletic Fields and Ball Diamonds under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Berens Park Hub Mini Golf Site Master Plan Completion (\$35,000)

Due to the poor condition of The Hub mini golf course and pond, 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 recommend using the remaining funds to hire an engineer to complete a comprehensive evaluation of the site to provide additional alternatives for future development (\$35,000). Staff will also provide the community and past mini golf participants the opportunity to share feedback on proposed future options for the site, including public meetings and a survey. The master planning process will assist staff with developing and recommending to the Board a clear direction for proposed development of the site in 2026.

Staff propose funding this project with Recreation Fund reserves (\$35,000). This project addresses the 2025 Strategic Work Plan Tactic of Complete Master Plan for Berens Park Mini Golf Site under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Berens Park Tennis Court Replacement Engineering (\$34,000)

Due to the age of the Berens Park tennis courts, staff propose engaging an engineering firm to develop construction drawings, assist with permitting, and create project manual and specifications documents to replace the Berens Park tennis courts (\$34,000). The courts were installed in 2004 and capped with a slip sheet system in 2014 to extend their life. The courts and slip system are now deteriorating. The project will include replacing the promenade, north and south courts (12 total), moving the lighting to the perimeter of the south courts and designing the lighting to meet DarkSky Initiative certification. The DarkSky program provides objective, third-party certification for lighting products, lighting designs, and installed lighting projects that minimize glare, reduce light trespass, and reduce light pollution.

Staff propose funding this project with Recreation Fund reserves (\$34,000). This project addresses the 2025 Strategic Work Plan Tactic of Complete Engineering for Berens Park Tennis Court Replacement under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Kies Recreation Center HVAC Variable Air Volume System Installation (\$25,000)

Per the District's HVAC assessment conducted in 2024 by Bedco Mechanical (the District's current HVAC Preventative Maintenance Contractor), staff recommend adding a variable air volume system to the HVAC unit at Kies Recreation Center (\$25,000). Variable air volume modulates the damper and heating and cooling control to satisfy building zone requirements (e.g., if one area of the building needs to be cooler than another area). The current

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unit only produces cooling for the entire facility and does not have smart controls to adjust the amount of cooling going to each building zone. This work will be done considering the future replacement of the HVAC Roof Top Unit since the new controls can be used with a new unit.

Staff propose funding this project with Recreation Fund reserves (\$25,000). This project addresses the 2025 Strategic Work Plan Tactic of Replace Courts Plus Café Rooftop HVAC Unit and Install Kies Recreation Center Variable Air Volume System under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities**.

Park Amenity Projects (\$286,134 (9.4% of total project expenses))

East End Backstop and Fencing Replacements (\$132,248)

Since the backstops and wing fences at East End Park ballfields #1-3 have reached the end of their useful life, staff propose replacing them (\$132,248), which will decrease maintenance costs and improve playing conditions and field aesthetics for patrons. The current backstops and fencing are at least twenty- years old and were repaired multiple times. The current bowing of the fabric and general condition justify replacement. Staff propose funding this project with General Fund reserves (\$132,248).

Butterfield Park Playground Fencing Installation (\$55,000)

Based on community feedback, staff propose installing non-climbing steel fencing with limited access points at the Butterfield Park Playground for All (\$55,000). Feedback was provided about the safe use of playground spaces from families with children that are prone to elope. The fence will have one ingress/egress location to allow patrons to more easily monitor children within the boundary of the play area. It will not include a gate to prevent unnecessary maintenance costs long-term and be made of steel, which will better withstand abuse and vandalism. Staff propose funding this project with Recreation Fund reserves (\$55,000).

Berens Park Turf Field C/D Scoreboard Replacements (\$41,886)

Since the Berens Park fields C and D scoreboards are seventeen-years old and are reaching the end of their useful life, staff propose replacing them with more modern LED and wireless controlled scoreboards (\$41,886). The current scoreboards rely on controllers that are prone to malfunction and the boards themselves have experienced electrical issues due to age and condition. The fields and scoreboards are frequently used by soccer, lacrosse, and football groups, including York High School and Elmhurst University. Staff propose funding this project with Recreation Fund reserves (\$41,886).

Wilder Mansion Garden Path and Bed Improvements (\$35,000)

The Wilder Mansion garden path and landscape beds are enjoyed by park visitors and Mansion event guests. The plants have been maintained and upgraded over the years, but the paths and beds have not been renovated since their original installation in 2008. While the space is functional, staff propose spending \$35,000 to make updates to the path and beds to reflect the formal nature of these gardens and create a timeless look that will complement any future landscape improvements. The project includes adding new path materials and upgrading the bed edging system. Staff propose funding this project with Recreation Fund reserves (\$35,000).

Berens Park Sand Volleyball Courts Edging Installation (\$22,000)

The Berens Park sand volleyball courts are a popular recreational amenity and utilized for District league and community recreational play. Annually, sand is added to ensure appropriate surfacing for play, but over time the sand migrates further out from the courts creating maintenance challenges as well as poor aesthetics. To address these

issues, staff propose adding edging to the sand (\$22,000) to contain it with a safe and permanent border and to allow for grass around the perimeter to thrive. Staff propose funding this project with Recreation Fund reserves (\$22,000).

Outdoor Pool Projects (\$54,100 (1.8% of total project expenses))

East End and Smalley Pools Drain Cover Replacements (\$30,100)

To meet the requirements of the Virginia Graeme Baker Act (VGBA) that was passed in 2007 to prevent swimmer injuries and deaths, staff propose replacing the drain covers at East End (fourteen total) and Smalley (four total) Pools (\$30,100). The law requires pool and spa facilities to install barriers or fencing, as well as provide entrapment protection standards and other layers of protection for swimming pool and spa drains, including having a main drain that cannot be blocked and must be equipped with an anti-entrapment drain cover. The anti-entrapment drain covers (eight at East End and four at Smalley) have specific requirements regarding regular inspections and the replacement schedule, while the remaining six drain covers at East End need to be replaced with a new brand of drain covers with new flow rates due to a law change in 2021. Replacing the Waterway drain covers with compliant covers requires an Illinois Department of Public Health (IDPH) permit for each pool as this is a major change to the facility. The project includes replacing all drain covers (\$25,100) and IDPH Permits and Labor (\$5,000), and staff propose funding this project with Recreation Fund reserves (\$30,100).

East End Pool and Smalley Pool Emergency Exit Gates Installation (\$24,000)

To enhance safety and comply with regulations, staff propose installing emergency gates at East End (\$12,000) and Smalley (\$12,000) Pools. Currently, both pool exterior gates do not have an exit function and simply lock in place with a padlock, requiring a key to open. Inefficient exit devices provide below par exit accessibility to pool users and staff. To prevent safety issues, companies began installing exit devices like push bars; these bars allow doors to automatically open if there is a mass of people behind the door.

The installation of emergency exit gates is essential to address potential emergency situations that may arise during pool operations (e.g., fire, medical incident, active shooter, etc.). The gates will facilitate the swift and orderly evacuation of individuals from the pool area, significantly reduce the risk of injuries, and enhance the ability to respond effectively to emergencies. Additionally, emergency exit gates align with safety regulations and standards set forth by the Occupational Safety and Health Administration (OSHA) and the American National Standards Institute (ANSI). By installing these gates, the District will demonstrate its commitment to upholding the highest safety standards and ensuring a secure environment for all pool users. Staff propose funding this project with Recreation Fund reserves (\$24,000).

Indoor Facility Projects (\$506,900 (16.6% of total project expenses))

Courts Plus Perimeter Landscape Upgrades (\$182,000)

To improve aesthetics, maximize staff maintenance efforts, and create a welcoming and sustainable environment around the facility, staff propose replacing the landscaping around the perimeter of Courts Plus (\$182,000) based on a landscape plan. The landscaping is dated and in decline despite attempts to rejuvenate it. Therefore, a complete upgrade of the beds and the patio space by the pool is necessary. Staff propose funding this project with Recreation Fund reserves (\$182,000).



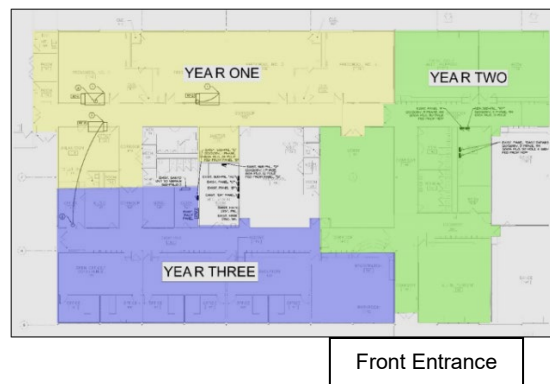
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Ray Graham Elmhurst Community Learning Center Air Condition Installation (\$75,000)

In 2024, the District entered into a Memo of Understanding (MOU) with the Ray Graham Association (RGA) to utilize their Community Learning Center (CLC) in south Elmhurst for evening and weekend programming, which began in fall 2024 after the District replaced the gym floor. Since the gym space does not have air conditioning, staff propose installing air conditioning to provide a better user experience. RGA is willing to pay 50% of the cost based on RGA's and the District's gym use. This proposed project cost reflects the District's portion, and staff propose funding this project with Recreation Fund reserves (\$75,000).

Wagner Community Center (WCC) Flooring Replacement Phase 3 (\$53,100)

In 2025, staff propose completing Phase 3 of a three-year project to replace WCC flooring originally installed in 1961 and showing signs of deterioration and cracking in specified areas. Phase 3 includes updating flooring in the south hallway and three adjacent staff offices for \$53,100. Spreading the project over three years allowed for isolation of certain building sections to be closed at one time, minimizing interruptions to programs and services. The floor is known to have asbestos containing material due to its age, so the project includes abatement (\$38,100) to remove hazardous materials safely before installation of the new flooring (\$15,000). In 2023, Phase 1 included the Year 1 areas in the graphic below for \$99,000 and in 2024, Phase 2 included the Year 2 areas in the graphic for \$80,000. Staff propose funding this project with Recreation Fund reserves (\$53,100).



Courts Plus Racquetball Foundation Waterproof and Repair (\$50,000)

Since the foundation by the Courts Plus racquetball courts is leaching water into the walls leading to deterioration of the wall structure, staff recommend waterproofing and repairing it (\$50,000). The project includes excavating the area and applying a subsoil membrane to stop the water intrusion and then adding underground downspout extensions and piping to carry storm water away from the building. Staff estimate saving \$12,700 in annual maintenance costs after project completion. Staff propose funding this project with Recreation Fund reserves (\$50,000).

Administrative Office HVAC Roof Top Units Replacement (\$35,000)

Two of the three rooftop HVAC units at the Administrative Office are over fifteen years old and nearing the end of their useful life. The third unit was replaced in 2024 in an emergency breakdown scenario. To prevent additional emergency breakdown replacements, staff propose replacing the other two in 2025. Staff propose funding this project with General Fund reserves (\$35,000).

Courts Plus UV Light System Replacement (\$31,800)

Staff recommend replacing the Courts Plus pool UV light system (\$31,800) since it is at the end of its useful life at twenty-on-years old (last replaced in 2003). Pool UV light systems provide a safer, cost-effective solution for keeping pool water clean and reducing chemical usage. It tackles chlorine-resistant microorganisms and works with the chlorine as an added level to destroy organic matter and pathogens found in the pool. System replacement includes all components and will eliminate costly annual replacements of system parts. Staff estimate saving \$5,000 in annual

maintenance and chemical costs after project completion. Staff propose funding this project with Recreation Fund reserves (\$31,800).

Courts Plus Tennis Courts 8 Infrared Unit Heater Replacement (\$30,000)

To ensure there is sufficient heat for the indoor tennis season, eight of the infrared unit heaters that heat the Courts Plus tennis courts need to be replaced (\$30,000). Staff replaced six heaters in 2024; the remaining eight heaters were originally installed in 1971. Proper heating levels are essential to maintain a comfortable and functional environment for indoor tennis activities during the cooler months.

Replacing the remaining heaters will improve energy efficiency and reduce current maintenance costs to keep the current heaters operable. The components/parts needed to repair the inoperable heaters are obsolete and unavailable. Staff propose funding this project with Recreation Fund reserves (\$30,000).

Wilder Mansion Sound System Replacement (\$28,000)

The Wilder Mansion sound system was originally installed in 2008 and no longer meets audio requirements. Staff recommends replacing the system for \$28,000 to keep it adaptable to current audio needs and technology, including being compatible with all necessary electronic devices. The new system will provide the best user experience for all events and avoid the need to offer inferior alternative systems to clients and guests. Repair work completed in 2024 to stop the system from malfunctioning will support the installation of a new system. Staff propose funding this project with Recreation Fund reserves (\$28,000).

Butterfield Park Recreation Building Fire Alarm System Upgrade (\$22,000)

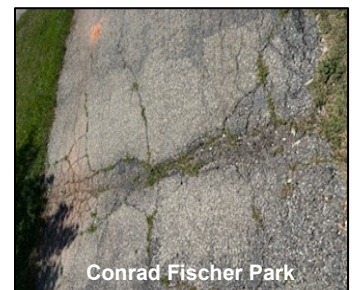
Since the current Butterfield Park Recreation Building fire alarm system is thirty-three-years old (installed in 1991) and at the end of its useful life, staff propose upgrading it (\$22,000). The new system will meet the current fire code and include new smoke detector horns and pull stations. Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$22,000).

Paving and Sealcoating Projects (\$341,324 (11.2% of total project expenses))

2025 Paving Improvements (Berens Park, Conrad Fischer Park, and York Commons) (\$282,824)

As part of the upkeep, safety, and maintenance of the parks, staff propose completing total milling, repaving, and restriping of various paths. Although sealcoating and maintenance extends the life of the asphalt, it eventually deteriorates along with adjacent curbs and sidewalks based on time, exposure, and frequency of pedestrian and vehicle traffic. Besides ensuring safe pedestrian and vehicle use, paving projects also improve ADA accessibility and vehicle performance and reduce future environmental stress and maintenance costs. In 2025, staff propose budgeting \$282,824 for the following paving projects:

- York Commons Park entry to Smalley Pool to baseball field path removal and replacement (\$135,000);
- Conrad Fischer Park north and south path removal and replacement (\$57,820) and new path to connect entrance from Victory Parkway to Conrad Fischer Elementary School (\$57,504); and
- Berens Park southwest corner of park path (from restroom building to tennis court entry) asphalt replacement (\$32,500).



Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$52,516), Paving and Lighting Fund property tax levy revenue (\$104,013), and SRA Fund reserves (\$126,295).

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2025 Seal Coat and Striping Projects (\$43,500)

Staff propose budgeting \$43,500 to sealcoat, fill cracks, and restripe several asphalt paths and parking lots as part of their upkeep, safety, and maintenance. Continued and thorough asphalt repair and routine maintenance extends the life of the product and reduces long-term replacement costs and environmental stress. Proposed sealcoating and striping projects include:

- Berens Park north paths (connecting parking lots and The Hub amenities) (\$11,500);
- Eldridge Park west perimeter pathways (\$15,500);
- Marjorie Davis Park perimeter pathway (\$4,000);
- Pioneer Park playground to Valette Street pathway (\$3,000); and
- Salt Creek Park paths and parking on Second Street (\$9,500).

Staff propose funding this project with Paving and Lighting Fund property tax levy revenue (\$43,500).

District-wide Sidewalk Replacements (\$15,000)

As part of the upkeep, safety, and maintenance of the parks, staff developed a replacement schedule for deteriorating concrete sidewalks and walkways throughout the District. Staff propose allocating funds annually for these improvements based on the replacement schedule (\$15,000) and timed to coincide with the City of Elmhurst sidewalk replacement programs. Prior to developing a schedule, repairs were done in conjunction to other projects or on an as-needed basis. The replacement schedule will help to ensure sidewalks are maintained regularly and parks and facilities are safely accessible. Staff propose funding this project with Paving and Lighting Fund property tax levy revenue (\$15,000).

Vehicle and Equipment Replacement (\$534,712 (17.6% of total project expenses))

Maintenance Vehicle Replacement (\$263,006)

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 the 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 on vehicles at a relatively consistent level (decreasing the need for large multi-vehicle purchases) and reduces the impact of depreciation on the fleet.

In 2025, staff recommend the following four vehicle replacements (\$223,680) along with adding a new administrative pool vehicle (\$39,326):

- a 16-year-old van (Ford E350 Van for \$63,600);
- a 14-year-old pickup truck (Ford F250 for \$63,600);
- a 14-year-old pickup truck (Ford Maverick for \$35,000); and
- a 13-year-old pickup truck (Ford F350 for \$61,480).

The three trucks and van are used as part of day-to-day operations throughout the year. Deferral of vehicle replacements can cause maintenance expenses of trucks and vans to exceed the operational value of the vehicles. Additionally, staff recommend adding an administrative pool vehicle to the fleet, which can be used for daily interoffice mail delivery rounds and transportation for staff and Board members to conferences, tours, and meetings.

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 Annual Rollover G.O. Bond proceeds (\$263,006). Staff also project \$2,250 savings in maintenance expenses the first year after purchase.

Parks Grounds Equipment Replacement (\$110,590)

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 2025, staff recommend the following two equipment replacements (\$56,000) along with adding a new Rake-o-vac sweeper/vacuum (\$54,590):

- a 17-year-old snow removal machine (\$28,000) and
- a 16-year-old snow removal machine (\$28,000).



The two snow removal equipment replacements are part of the snow removal operation 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 adding a Rake-o-vac sweeper/vacuum, which can be used for park cleanups in the fall along with collecting dirt cores during aeration. The new machine will improve efficiencies with fall leaf cleanups.

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 Annual Rollover G.O. Bond proceeds (\$110,590).

Courts Plus Fitness Floor Bikes Replacement (\$83,307)

This project continues the implementation of the five-year fitness floor equipment purchase plan. The District's goal is to trade-in 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 guest experience.

In the 2025 capital budget, staff propose funding the \$83,307 replacement of fourteen fitness floor bikes purchased in 2015 (nine-years old). The optimal useful life/best resale value of this equipment is seven to nine years with a recommended replacement schedule of five to seven years. Repair costs and equipment downtime have increased due to the fitness bikes age. Staff estimate saving \$2,250 in annual maintenance costs after replacement. Staff propose funding this project with Recreation Fund reserves (\$83,307).

Maintenance Facility Medium Duty Lift Replacement (\$77,809)

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 (the District contributes 25% towards project costs). In 2025 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. The project amount is the District's 25% portion (\$77,809), and staff propose funding this project with General Fund reserves (\$77,809).

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Sugar Creek Golf Course Projects (\$162,000 (5.3% 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. In 2025, staff propose utilizing Sugar Creek Golf Course Fund reserves (\$137,000) and Sugar Creek Golf Course Fund operating income (\$25,000) to fund capital projects.

Sugar Creek Golf Course West Bridge Repairs (\$80,000)

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 west bridge for \$80,000 to extend its useful life and provide safe use. Repairs to the bridge will include installing guard rails at golf cart bumper height, adding a larger concrete curb and replacing the approach slab concrete. To improve golfer and golf cart safety, steel railings will be added to the bridge as part of the project, which will prevent golfers and carts from entering the creek area accidentally. Staff propose funding this project with Sugar Creek Golf Course Fund reserves (\$80,000)



Sugar Creek Golf Course Grounds Equipment Replacement (\$57,000)

Most of the golf course equipment remains at over ten-years old and past its useful life (average age is fifteen-years old with nineteen of thirty-one pieces past its 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 2025, staff recommend continuing the Golf Course equipment replacement plan by replacing the heavy utility vehicle (\$32,000) and topdresser (\$25,000). The replacement schedule is based on updating equipment in the poorest condition and with the highest importance to essential operations. The 2010 utility vehicle requires frequent repairs, and many parts are not available in the United States and must be ordered from Japan. The new vehicle will come standard with a GPS modem for mapping, tracking, and equipment maintenance alerts. The topdresser is significantly beyond its useful life at twenty-six years old. It has not been operational for two years which impacts the quality and longevity of the greens and other turf areas. Repairing and restoring the topdresser to reliable functionality would cost about half of a new unit. Staff propose funding this project with Sugar Creek Golf Course Fund reserves (\$57,000).

Sugar Creek Golf Course Maintenance Facility Feasibility Study (\$25,000)

The Sugar Creek Golf Course Maintenance facility was identified as needing replacement in the District's 2009 Indoor Facility Study and continues to be rated low in architectural assessments, including a D grade in the Vision 2020 Plan and a Poor rating in the Elevate Elmhurst Parks Plan. The building is inadequate for golf course operations due to its size and space utilization, lack of modernization, and the material used in the original construction is in poor condition. Staff propose hiring an architectural firm to develop a facility master plan and feasibility study (\$25,000), including creating an operational efficiency study of the property, assessing possible locations, developing floorplans and cost estimate for the redevelopment project, and investigating the permits needed. Staff propose funding this project with Sugar Creek Golf Course Fund operating income (\$25,000).

Planning (\$45,000 (1.5% of total project expenses))

Plunkett Park Improvements Engineering (\$45,000)

In 2025, staff propose hiring a planning/engineering firm to assess the Plunkett Park baseball promenade (\$45,000), including developing plans, cost estimates, and specifications for improvements. Overall, it needs upgrading due to deteriorating amenities and paving, including the picnic area, bleacher areas, approach paths, and field entrances. The current landscape has become a detriment to the paving as the roots of the surrounding trees are coming up through the pavement causing it to be uneven and shade is at a premium in these areas. Staff propose funding this project with General Fund reserves (\$45,000).

Information Technology (\$77,300 (2.5% of total project expenses))

Desktop and Laptop Computer Replacement (\$77,300)

Based on a cyclical replacement schedule, staff propose replacing 50 desktop, 16 laptop computers, and 11 dock devices (\$77,300). Replacement is recommended every four to five years, which is the hardware lifecycle so end-user equipment remains relevant in keeping up with vendor releases and end of life operating systems and malfunctioning or declining workstation hardware is updated. It is imperative to keep all workstations at the same level so it is easier to repair them with system images if malfunctions occur instead of a rebuild, in turn greatly reducing downtime. Staff propose funding this project with General Fund reserves (\$77,300).

Contingency (\$75,000 (2.5% of total project expenses))

Contingency (\$75,000)

The proposed 2025 capital budget includes a \$75,000 allocation for unanticipated emergency expenses and change orders, which is proposed to be funded with General Fund reserves (\$75,000).

2025 BUDGET: CAPITAL PLAN

2025 Capital Plan Revenue Overview

Proposed revenue sources for 2025 capital projects and contingency funds total **\$3,046,470**.

Summary of Proposed 2025 Capital Plan (Revenues-Expenses)

Total Revenues	\$ 3,046,470
Total Expenses	\$ 3,046,470
Net	\$ -

Summary of Proposed 2025 Capital Project Revenue

Debt Proceeds

Annual Rollover G.O. Bond in Capital Improvement Fund	\$ 448,112
Sub-Total	\$ 448,112

Property Tax Levy

Special Recreation Association (SRA) Fund Tax Levy	\$ 200,000
Paving and Lighting Fund Tax Levy	\$ 162,513
Sub-Total	\$ 362,513

Cash and Investments (Reserves Budgeted and Accrued in Previous Years)

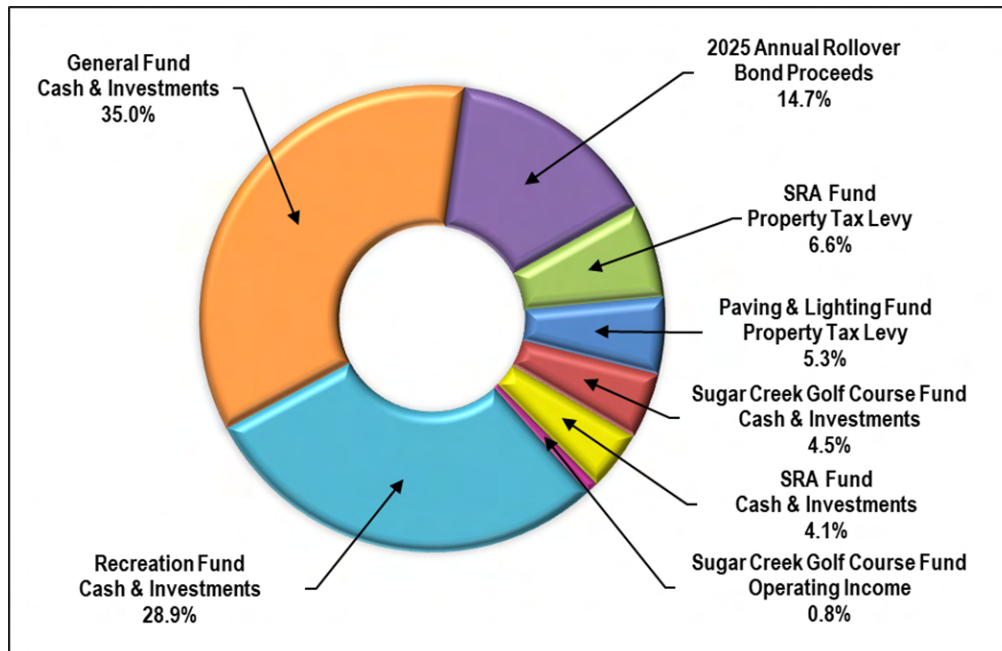
General Fund Cash & Investments	\$ 1,067,357
Recreation Fund Cash & Investments	\$ 880,193
Special Recreation Association (SRA) Fund Cash & Investments	\$ 126,295
Sugar Creek Golf Course Fund Cash & Investments	\$ 137,000
Sub-Total	\$ 2,210,845

Income (Earned in the Year the Project is Budgeted)

Sugar Creek Golf Course Fund Operating Income	\$ 25,000
Sub-Total	\$ 25,000

Total Revenue \$ 3,046,470

The following chart illustrates the percent of proposed 2025 capital project funding by source.



2025 Capital Plan Project and Contingency Funding by Revenue Source

Debt Proceeds (\$448,112)

- **\$448,112 (14.7% of total revenue): 2025 (annual rollover) G.O. Bond** proceed revenue in the Capital Improvement Fund proposed to fund Maintenance Vehicle Replacement (\$263,006), Parks Grounds Equipment Replacement (\$110,590), Butterfield Park Recreation Building Fire Alarm System Upgrade (\$22,000), and partially fund 2025 Paving Improvements (Berens Park, Conrad Fischer Park, and York Commons) (\$52,516).

Property Tax Levy (\$362,513)

- **\$200,000 (6.6% of total revenue): Special Recreation Association (SRA) Fund** property tax levy revenue proposed to partially fund Berens Park Hub Playground Renovation (\$200,000).
- **\$162,513 (5.3% of total revenue): Paving and Lighting Fund** property tax levy revenue proposed to partially fund 2025 Paving Projects (Berens Park, Conrad Fischer Park, and York Commons) (\$104,013) and fund 2025 Sealcoating and Striping Projects (\$43,500) and District-wide Sidewalk Replacements (\$15,000).

Cash and Investments (\$2,210,845)

- **\$1,067,357 (35.0% of total revenue): General Fund** cash and investments revenue proposed to partially fund Berens Park Hub Playground Renovation (\$540,000) and fund East End Park Backstop and Fencing Replacements (\$132,248), Maintenance Facility Medium Duty Lift Replacement (\$77,809), Desktop and Laptop Computer Replacements (\$77,300), Plunkett Park Improvements Engineering (\$45,000), Crestview Park Master Plan Development (\$45,000), Athletic Field and Ball Diamond Comprehensive Improvement Plan Development (\$40,000), Administrative Office HVAC Roof Top Units Replacement (\$35,000) and Contingency (\$75,000).
- **\$880,193 (28.9% of total revenue): Recreation Fund** cash and investments revenue proposed to fund Courts Plus Perimeter Landscape Upgrades (\$182,000), Courts Plus Fitness Floor Bikes Replacement (\$83,307), Ray Graham Elmhurst Community Learning Center Air Conditioning Installation (\$75,000), Butterfield Park Playground Fencing Installation (\$55,000), Wagner Community Center Flooring Replacement Phase 3 (\$53,100), Courts Plus Racquetball Foundation Waterproof and Repair (\$50,000), Courts Plus Café Roof Top HVAC Unit (RTU) Replacement (\$45,000), Berens Park Turf Field C/D Scoreboard Replacements (\$41,886), Berens Park Hub Mini Golf Site Master Plan Completion (\$35,000), Wilder Mansion Garden Path and Bed Improvements (\$35,000), Berens Park Tennis Court Replacement Engineering (\$34,000), Courts Plus Pool UV Light System Replacement (\$31,800), East End and Smalley Pool Drain Cover Replacements (\$30,100), Courts Plus Tennis Court 8 Infrared Unit Heaters Replacement (\$30,000), Wilder Mansion Sound System Replacement (\$28,000), Kies Recreation Center HVAC Variable Air Volume System Installation (\$25,000), Berens Park Sand Volleyball Courts Edging Installation (\$22,000), East End Pool Emergency Exit Gates Installation (\$12,000), and Smalley Pool Emergency Exit Gates Installation (\$12,000).
- **\$126,295 (4.1% of total revenue): Special Recreation Association (SRA) Fund** cash and investments revenue proposed to partially fund 2025 Paving Improvements (Berens Park, Conrad Fischer Park, and York Commons) (\$126,295).
- **\$137,000 (4.5% of total revenue): Sugar Creek Golf Course Fund** cash and investments revenue proposed to fund Sugar Creek Golf Course West Bridge Repairs (\$80,000) and Sugar Creek Golf Course Grounds Equipment Replacement (\$57,000).

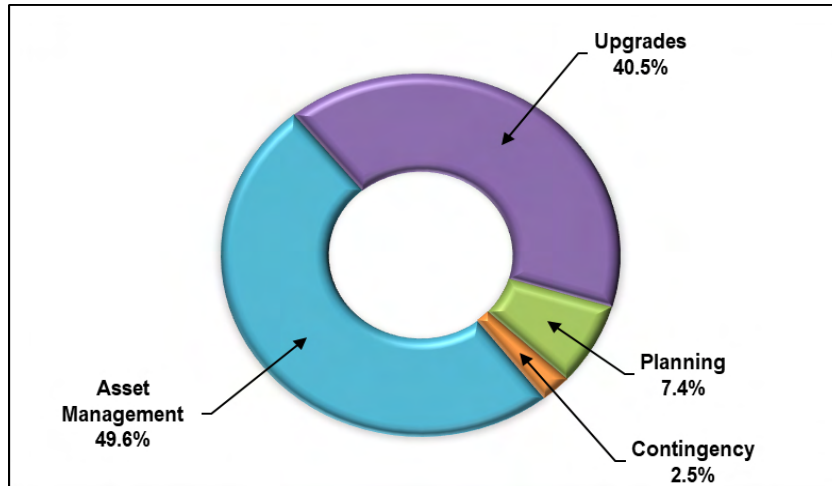
Income (Earned in the Year the Project is Budgeted) (\$25,000)

- **\$25,000 (0.8% of total revenue) Sugar Creek Golf Course Fund Income** revenue proposed to fund the Sugar Creek Golf Course Maintenance Facility Feasibility Study (\$25,000).

2025 BUDGET: CAPITAL PLAN

2025 Capital 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 2025 capital budget, 49.6% of capital project expenses are dedicated to asset management projects (\$1,512,170) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life (e.g., HVAC replacement, flooring replacement projects, vehicle and grounds equipment replacement, etc.). Upgrading current assets (\$1,235,300) is 40.5% of proposed capital project expenses, including adding capacity, new features, or innovations (e.g., desktop and laptop replacements, landscaping enhancements, new playground fencing, etc.). Planning project expenses comprise 7.4% (\$224,000) 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, master plan development, facility feasibility study, etc.). Contingency funds are 2.5% (\$75,000) of the proposed capital budget. For a detailed listing of 2025 capital plan project types, refer to the 2025 Capital Plan Project Summary Chart on page 167.

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 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, material, and/or maintenance needs. For example, installing a poured-in-place play area soft surface as part of the proposed 2025 Berens Hub Playground Redevelopment project will eliminate the need to purchase engineered playmat mulch and staff time to maintain it (e.g., requires regular replenishment, must correct for inconsistencies in the surface depth to maintain an accessible surface, etc.). The switch to the soft surface is projected to result in savings annually of \$1,500 to \$2,200 (during the first three years after project completion). The proposed 2025 Berens Park Sand Volleyball Courts Edging Installation project will also reduce staffing expenses for

maintenance since the new edging will prevent sand from migrating out of the courts, reducing the need to replenish and maintain it as often. The projected savings is expected to be \$1,500 the first year after project completion.

Facility Upgrade and Asset Management Projects: Facility improvements can impact long-term operating expenses. A 2025 facility improvement project that will lead to cost savings is the proposed Courts Plus Racquetball Foundation Waterproof and Repair, which will stop water from leaching into and deteriorating the structure of the walls. This repair will result in savings annually of \$4,000 to \$4,500 during the first three years after project completion due to reduced maintenance costs for repairs and painting of the damaged walls. Another improvement that will lead to cost savings is the proposed 2025 Courts Plus Pool UV Light System replacement. Pool UV light systems provide a safer, cost-effective solution for keeping pool water clean and reducing chemical usage. Since this proposed project will lower chemicals use along with lowering maintenance costs due to system replacement, the District is expected to save \$5,000 the first year 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., Administrative Office and Courts Plus Café in 2025, Kies Recreation Center in 2027, 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 percent to 40 percent by installing a unit that is newer and more efficient.”* Also, replacing boilers with green high efficiency ones should also reduce fuel consumption and lower repair expenses (e.g., Wagner Community Center in 2026) but will decrease annually as the unit ages.

Another example of energy cost savings is the proposed replacement of lighting with new LED energy efficient fixtures (Berens Park (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 also project maintenance expense savings of approximately \$1,500 in the first year and \$750 in the second year after replacing a maintenance vehicle and \$2,000 in the first year after replacing grounds equipment. 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. 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.

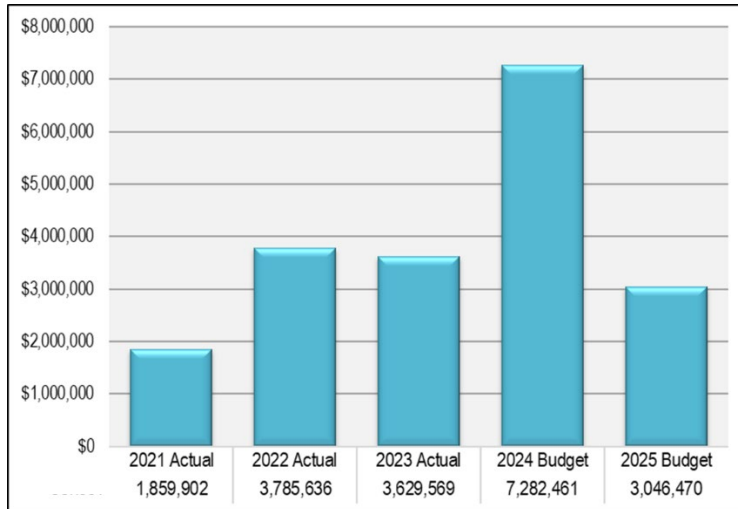
New Facilities: Large-scale facility development and expansion upgrades typically have a significant impact on future operating expenses. For example, the new facility spaces proposed in the Elevate Elmhurst Parks Plan will have an impact on future operating budgets such as constructing the proposed new Wagner Community Center to reduce waitlists and address some of the community’s high priority indoor recreational space needs. If the November 5, 2024 referendum passes and the facility is completed in 2027, the proposed 127,250 square foot space is projected to increase salary and wage costs by approximately \$209,177, contractual services costs by \$645,658 (includes utilities), repair costs by \$38,012, and supply costs by \$11,162 offset with the higher revenue from increased offerings. 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

2025 BUDGET: CAPITAL PLAN

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.

Five-year Comparison of Capital Expenses

The chart below illustrates capital project actual expenses from 2021 to 2023 and capital project budgeted expenses for 2024 and 2025.



As compared to the 2024 Budget, capital project expenses are decreasing by 58.2% (\$4,235,991) in the proposed 2025 Budget primarily due to the Vision 2020 construction projects being completed in 2024, including Canine Corner dog park (\$2,200,000) and Pick Park (\$640,600). When comparing 2023 actual to 2024 budgeted capital expenses, 2024 budgeted capital expenses increased by 100.6% (\$3,652,892) primarily to complete the aforementioned Vision 2020 Plan construction projects in 2024.

When comparing 2022 to 2023 actual capital project expenses, 2023 capital spending slightly decreased by 4.1% (\$156,067) due to the completion of large-scale Vision 2020 projects (Kies Recreation Center, Glos Park, and Centennial Park projects) in 2022 offset by the District continuing to catch up on asset management projects due to the pandemic and completing the majority of the Sugar Creek Golf Course creek restoration Vision 2020 project in 2023. When comparing 2021 to 2022 actual expenses, spending increased by 103.5% (\$1,925,734) in 2022 due primarily to completing asset management projects delayed in 2020 and 2021 due to the pandemic and the aforementioned Vision 2020 Plan high priority large-scale projects.

2025-34 Long-range Capital Plan Summary by Project Category, Park, and Facility

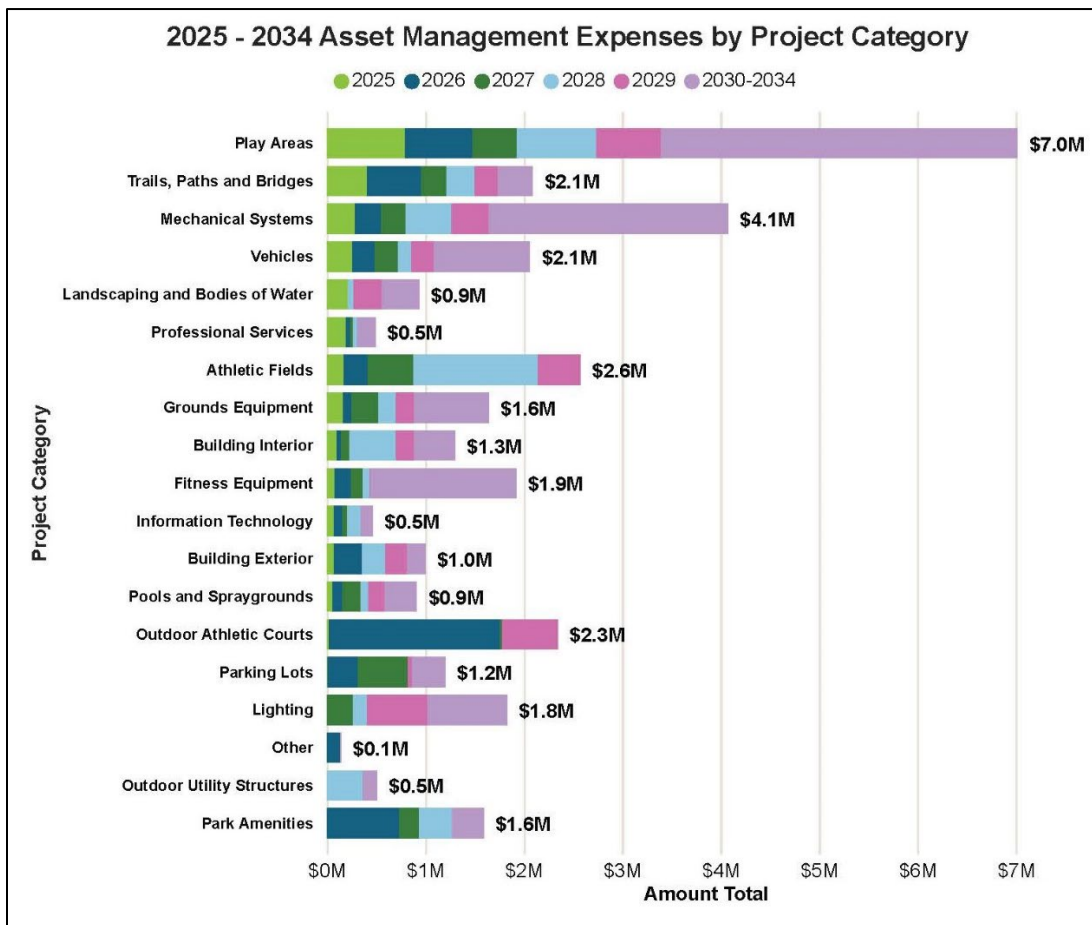
The 2025-34 Long-range Capital Plan Summary was developed in 2022 to improve the tracking and reporting of future capital project needs and costs. Staff compile and report individual projects for the next 10 years by location, project category, type, year asset was last replaced or built/redeveloped, 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 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%). Staff continue to monitor the rate and will reassess if the projected long-range capital plan inflation rate should change in the 2026-35 Long-range Capital Plan.

The total project and contingency expenses in the 10-year plan are \$154,329,355 (\$34,150,323 in asset management, equipment, and technology improvements, \$119,429,032 in new construction, major redevelopment and land acquisition projects, and contingency expenses of \$750,000). On pages 187-189, the following three charts summarize the 2025-34 Long-range Capital Plan:

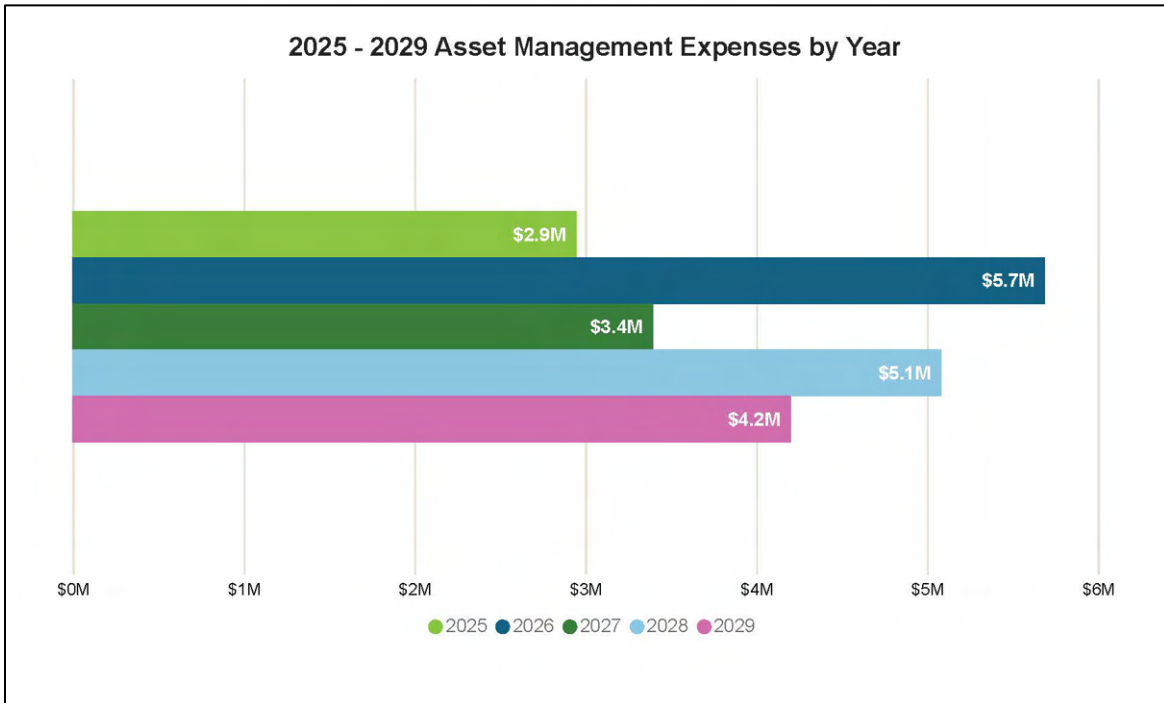
- 2025-34 Long-range Capital Plan Project Expenses by Project Category
- 2025-34 Long-range Capital Plan Project Expenses by Park Location
- 2025-34 Long-range Capital Plan Project Expenses by Facility Location

The following chart illustrates the 2025-34 Long-range Capital 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 2025 to 2034 are play areas (\$7.0 million), mechanical systems (\$4.1 million), and athletic fields (\$2.6 million).



2025 BUDGET: CAPITAL PLAN

The following chart illustrates the total projected Asset Management expenses by year from 2025-29. 2026 has the highest projected project expenses (\$5.7 million), which includes the proposed Berens Park tennis courts replacement (\$1.64 million) and Plunkett Park baseball promenade and field improvements and basketball court replacement with projected expenses of \$797,000. The next highest year of total projected project expenses is 2028 (\$5.1 million), which includes the Berens Park two artificial turf field replacements at \$1.3 million and Eldridge Park West Playground replacement at \$792,026.



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2025 BUDGET: CAPITAL PLAN



2025-34 Long-Range Capital Plan Project Expenses by Project Category

Asset Management Project Categories	2025	2026	2027	2028	2029	2030-2034	TOTAL
Athletic Fields (infield renovations, spectator areas, backstops, fences, scoreboards)	\$ 174,134	\$ 244,158	\$ 467,116	\$ 1,262,477	\$ 427,563	\$ -	\$ 2,575,449
Building Exterior (roofs, brickwork, painting, entrance areas, windows/doors, emergency exit gates, Wilder Mansion fountain)	\$ 74,000	\$ 289,878	\$ -	\$ 232,216	\$ 221,572	\$ 183,584	\$ 1,001,251
Building Interior (flooring, painting, ceilings, fixtures, amenity repairs, fire alarms, Wilder Mansion sound system)	\$ 103,100	\$ 42,837	\$ 87,258	\$ 473,469	\$ 185,117	\$ 411,864	\$ 1,303,645
Fitness Equipment (cardio, strength, Courts Plus sound system)	\$ 83,307	\$ 160,155	\$ 120,722	\$ 73,174	\$ 6,691	\$ 1,479,161	\$ 1,923,210
Grounds Equipment (mowers, trailers, specialized equipment)	\$ 167,590	\$ 83,488	\$ 272,417	\$ 182,017	\$ 182,428	\$ 759,978	\$ 1,647,918
Information Technology (hardware, security equipment, wireless infrastructure)	\$ 77,300	\$ 79,500	\$ 56,180	\$ 133,823	\$ -	\$ 120,440	\$ 467,243
Landscaping and Bodies of Water (ponds, gardens, drainage improvements)	\$ 217,000	\$ -	\$ -	\$ 59,841	\$ 286,582	\$ 377,412	\$ 940,835
Lighting (LED retrofits, controllers, pool lights)	\$ -	\$ -	\$ 265,422	\$ 142,133	\$ 618,260	\$ 804,440	\$ 1,830,256
Mechanical Systems (HVAC, boilers, exhaust fans, irrigation systems, generators, ice machine, lifts, heaters)	\$ 287,809	\$ 264,735	\$ 250,563	\$ 465,373	\$ 378,743	\$ 2,428,549	\$ 4,075,772
Outdoor Athletic Courts (basketball, tennis, sand volleyball)	\$ 22,000	\$ 1,739,492	\$ 18,937	\$ -	\$ 568,115	\$ -	\$ 2,348,544
Outdoor Utility Structures (restrooms, garages)	\$ -	\$ -	\$ -	\$ 368,012	\$ -	\$ 141,852	\$ 509,864
Park Amenities (driving range netting, canoe launch, golf tees, signs, shade structures, pitching machines)	\$ -	\$ 738,608	\$ 201,996	\$ 334,556	\$ -	\$ 319,521	\$ 1,594,682
Parking Lots (repave, sealcoat, curbs)	\$ 9,500	\$ 308,460	\$ 504,991	\$ -	\$ 41,137	\$ 339,709	\$ 1,203,796
Play Areas (fencing, playground replacement, surface replacement)	\$ 795,000	\$ 684,760	\$ 448,766	\$ 814,059	\$ 653,332	\$ 3,619,028	\$ 7,014,945
Pools and Spraygrounds (drain covers, UV lights, Analyzer controllers, shade structures, surface, stairs/railings, deck and lounge chairs)	\$ 61,900	\$ 101,951	\$ 182,360	\$ 75,749	\$ 167,909	\$ 323,422	\$ 913,291
Professional Services (assessments, engineering)	\$ 199,000	\$ 42,400	\$ 23,820	\$ 47,641	\$ -	\$ 183,067	\$ 495,928
Trails, Paths and Bridges (pave/sealcoat park and golf course paths/trails, bridge repair and replacement, sidewalk replacements)	\$ 411,824	\$ 546,612	\$ 262,612	\$ 279,897	\$ 237,535	\$ 353,353	\$ 2,091,834
Vehicles (trucks, vans, utility vehicles, pool vehicle)	\$ 263,006	\$ 224,720	\$ 233,439	\$ 138,158	\$ 226,741	\$ 977,360	\$ 2,063,424
Other (tennis court sweeper, demolition)	\$ -	\$ 137,800	\$ -	\$ -	\$ -	\$ 10,639	\$ 148,439
Sub Total - Asset Management, Equipment, and Technology Projects	\$ 2,946,470	\$ 5,689,554	\$ 3,396,600	\$ 5,082,595	\$ 4,201,725	\$ 12,833,379	\$ 34,150,323

Future New Construction/Major Redevelopment/Land Acquisition Project Categories	2025	2026	2027	2028	2029	2030-2034	TOTAL
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ 1,262,477	\$ -	\$ 1,262,477
Future New Construction/Major Redevelopment (inc. 2025 Sugar Creek Golf Course Maintenance Facility Repl. Feasibility Study and 2025-27 Wagner Comm. Center Repl.) ¹	\$ 8,518,938	\$ 40,808,675	\$ 45,972,476	\$ 651,855	\$ -	\$ 22,214,611	\$ 118,166,555
Sub Total - Future New Construction/Major Redevelopment	\$ 8,518,938	\$ 40,808,675	\$ 45,972,476	\$ 651,855	\$ 1,262,477	\$ 22,214,611	\$ 119,429,032

¹includes new Sugar Creek Maintenance Facility Feasibility Study (\$25,000 in proposed 2025 Capital Budget)

Other	2025	2026	2027	2028	2029	2030-2034	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	\$ 11,540,408	\$ 46,573,229	\$ 49,444,076	\$ 5,809,450	\$ 5,539,202	\$ 35,422,990	\$ 154,329,355

2025-34 Long-Range Capital Plan Project Expenses by Location: Parks and Trails¹

Asset Management	2025	2026	2027	2028	2029	2030-2034	TOTAL
Ben Allison Park	\$ -	\$ -	\$ -	\$ -	\$ 9,469	\$ -	\$ 9,469
Berens Park ²	\$ 881,886	\$ 1,788,432	\$ 732,539	\$ 1,262,477	\$ 41,137	\$ 776,171	\$ 5,482,641
Butterfield Park	\$ 55,000	\$ 17,914	\$ -	\$ 104,259	\$ -	\$ -	\$ 177,173
Canine Corner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Centennial Park	\$ -	\$ -	\$ -	\$ 5,955	\$ -	\$ -	\$ 5,955
Conrad Fischer Park	\$ 115,324	\$ 1,854	\$ 8,876	\$ -	\$ -	\$ -	\$ 126,054
Crescent Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crestview Park	\$ 45,000	\$ 785,776	\$ -	\$ -	\$ -	\$ -	\$ 830,776
East End Park	\$ 132,248	\$ 10,070	\$ -	\$ 368,012	\$ 568,115	\$ 1,038,939	\$ 2,117,384
Eldridge Park	\$ 15,500	\$ 222,282	\$ 201,996	\$ 808,104	\$ -	\$ -	\$ 1,247,883
Glos Memorial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jaycee Tot Lot	\$ -	\$ -	\$ 432,586	\$ -	\$ -	\$ -	\$ 432,586
Kiwanis Park	\$ -	\$ 52,470	\$ -	\$ -	\$ -	\$ -	\$ 52,470
Maple Trail Woods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marjorie Davis Park	\$ 4,000	\$ 39,750	\$ -	\$ -	\$ 63,833	\$ 642,348	\$ 749,932
Pick Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pioneer Park	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 153,023	\$ 156,023
Plunkett Park	\$ 45,000	\$ 797,194	\$ -	\$ -	\$ 283,704	\$ 263,135	\$ 1,389,033
Salt Creek Greenway Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,317	\$ 338,317
Salt Creek Park	\$ 9,500	\$ -	\$ 7,303	\$ -	\$ 655,731	\$ -	\$ 672,534
Sleepy Hollow Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sugar Creek Golf Course ¹	\$ 80,000	\$ 206,276	\$ 247,612	\$ 528,094	\$ 287,183	\$ 1,898,092	\$ 3,247,258
Van Voorst Park	\$ -	\$ -	\$ -	\$ 89,326	\$ -	\$ -	\$ 89,326
Washington Park	\$ -	\$ 6,360	\$ 18,937	\$ -	\$ -	\$ 649,039	\$ 674,337
Wild Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wild Meadows Trace	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilder Park	\$ 35,000	\$ -	\$ -	\$ -	\$ 286,582	\$ 802,935	\$ 1,124,518
York Commons Park	\$ 135,000	\$ 8,692	\$ -	\$ -	\$ 686,419	\$ 24,088	\$ 854,199
Sub Total - Asset Management	\$ 1,556,458	\$ 3,937,070	\$ 1,649,850	\$ 3,166,228	\$ 2,882,172	\$ 6,586,089	\$ 19,777,867

¹Excludes Grounds Equipment and Vehicle Capital Projects. ²Includes Playground and Soft Surface Replacement at The Hub

Future New Construction/Major Redevelopment	2025	2026	2027	2028	2029	2030-2034	TOTAL
Berens Park Convert Field B to Synthetic Turf Field (Elevate Elmhurst Parks)	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,000,000
Crestview Park Restroom Building Construction (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000
Eldridge Park Restroom Building Construction (Elevate Elmhurst Parks)	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Prairie Path Restroom Building Construction (Elevate Elmhurst Parks)	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Wilder Park Bandshell with Restrooms Planning and Construction (Elevate Elmhurst Parks)	\$ -	\$ 625,000	\$ 1,875,000	\$ -	\$ -	\$ -	\$ 2,500,000
Wilder Park Southside Planning and Improvements (Elevate Elmhurst Parks)	\$ -	\$ 106,000	\$ 1,235,960	\$ -	\$ -	\$ -	\$ 1,341,960
Sub Total - Parks Future New Construction/Major Redevelopment	\$ -	\$ 2,231,000	\$ 3,610,960	\$ 500,000	\$ -	\$ -	\$ 6,341,960
Grand Total	\$ 1,556,458	\$ 6,168,070	\$ 5,260,810	\$ 3,666,228	\$ 2,882,172	\$ 6,586,089	\$ 26,119,827

2025-34 Long-Range Capital Plan Project Expenses by Location: Facilities

Asset Management	2025	2026	2027	2028	2029	2030-2034	TOTAL
225 S. Prospect Avenue (Wilder Park)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Office	\$ 35,000	\$ 33,920	\$ -	\$ 173,300	\$ -	\$ -	\$ 242,220
Butterfield Park Recreation Building	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Courts Plus Fitness Center ¹	\$ 338,800	\$ 224,158	\$ 361,090	\$ 819,245	\$ 605,706	\$ 1,159,400	\$ 3,508,400
Crestview Park Recreation Building	\$ -	\$ -	\$ -	\$ 23,861	\$ -	\$ -	\$ 23,861
East End Pool and Bathhouse ¹	\$ 30,100	\$ -	\$ -	\$ 113,623	\$ 167,909	\$ -	\$ 311,632
Eldridge Park Recreation Building	\$ -	\$ 22,697	\$ -	\$ -	\$ -	\$ -	\$ 22,697
Horticultural Complex (conservatory, propagation house, greenhouse)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,063	\$ 233,063
Kies Recreation Center	\$ 25,000	\$ 20,140	\$ 151,686	\$ -	\$ -	\$ -	\$ 196,826
Non-District Location (Ray Graham Association Community Learning Center)	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Park District Maintenance Facility	\$ 77,809	\$ 81,938	\$ -	\$ -	\$ -	\$ -	\$ 159,747
Safety Town (Wild Meadows Trace)	\$ -	\$ 23,820	\$ -	\$ -	\$ -	\$ -	\$ 23,820
Smalley Pool and Bathhouse ¹	\$ 24,000	\$ 14,310	\$ -	\$ -	\$ -	\$ 45,109	\$ 83,419
Sugar Creek Golf Course Clubhouse	\$ -	\$ -	\$ -	\$ 106,557	\$ -	\$ 110,337	\$ 216,893
Sugar Creek Golf Course Maintenance Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Depot	\$ -	\$ -	\$ -	\$ 18,558	\$ -	\$ 15,036	\$ 33,595
The Hub at Berens Park (building, sprayground, batting cages, mini golf course) ¹	\$ 35,000	\$ 424,000	\$ 2,584	\$ -	\$ -	\$ 75,934	\$ 537,518
Wagner Community Center	\$ 53,100	\$ 191,277	\$ 504,991	\$ -	\$ -	\$ -	\$ 749,368
Wilder Mansion	\$ 28,000	\$ 65,720	\$ 8,989	\$ 134,052	\$ 130,078	\$ 393,476	\$ 760,315
Wilder Park Recreation Building	\$ -	\$ -	\$ 19,652	\$ -	\$ -	\$ -	\$ 19,652
Sub Total - Asset Management	\$ 743,809	\$ 1,101,980	\$ 1,048,992	\$ 1,389,196	\$ 903,694	\$ 2,032,354	\$ 7,220,025

¹Excludes Grounds Equipment and Vehicle Capital Projects.

Future New Construction/Major Redevelopment	2025	2026	2027	2028	2029	2030-2034	TOTAL
225 S. Prospect Avenue Building Planning and Improvements (Elevate Elmhurst Parks)	\$ -	\$ 106,000	\$ 1,235,960	\$ -	\$ -	\$ -	\$ 1,341,960
Courts Plus Fitness Center Racquetball Court Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,109,679	\$ 1,109,679
Crestview Park Recreation Building Abatement and Demolition (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ 89,326	\$ -	\$ -	\$ 89,326
Eldridge Park Recreation Building Design and Replacement (Elevate Elmhurst Park)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,152,587	\$ 5,152,587
Horticultural Complex Planning and Improvements (Elevate Elmhurst Parks)	\$ -	\$ 106,000	\$ 1,235,960	\$ -	\$ -	\$ -	\$ 1,341,960
North Side Maintenance Facility Design and Construction (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,140,728	\$ 11,140,728
Smalley Pool Bathhouse and Diving Well Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,811,617	\$ 4,811,617
Sugar Creek Golf Course Maintenance Facility Design and Replacement (Elevate Elmhurst Park)	\$ 25,000	\$ 142,957	\$ 1,666,877	\$ -	\$ -	\$ -	\$ 1,834,834
Wagner Community Center Design and Replacement (Elevate Elmhurst Parks)	\$ 8,493,938	\$ 38,222,718	\$ 38,222,719	\$ -	\$ -	\$ -	\$ 84,939,375
Interim Program Space Remodel (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilder Park Recreation Building Abatement and Demolition (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ 62,528	\$ -	\$ -	\$ 62,528
Sub Total - Facilities Future New Construction/Major Redevelopment	\$ 8,518,938	\$ 38,577,675	\$ 42,361,516	\$ 151,855	\$ -	\$ 22,214,611	\$ 111,824,595
Grand Total	\$ 9,262,747	\$ 39,679,655	\$ 43,410,508	\$ 1,541,051	\$ 903,694	\$ 24,246,965	\$ 119,044,620

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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, to determine which projects should be integrated into the District's Long-range Capital Plan and to prioritize these projects based on immediacy, feasibility, need, and available funding and resources. Annually, staff will continue to update the Long-range Capital 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 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. For example, some of the large-scale EEP Plan facility and park projects are not included in the proposed 2025 capital budget due to the inability to fund them within the District's legal debt limit and reserves available (e.g., New Wagner Community Center). The Park Board and staff continue to assess financial realities to determine how to accomplish Plan priorities, including giving the community the choice to fund needed projects via a referendum on the November 5, 2024 election ballot.

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, staff has addressed various barriers through both minor modifications and major construction projects and the total expenditure for ADA Transition Plan projects has reached \$5.1 million. In the Long-range Capital Plan, staff continue to identify projects that need to be completed to become ADA compliant to ensure they are considered and weighted appropriately as part of capital planning. Staff track when ADA projects are completed and make updates to the Capital 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.

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2025 BUDGET: DEBT SERVICE OVERVIEW



Debt financing is 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 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 such as the 2006 G.O. Limited Tax Bonds in April 2014 (saving taxpayers \$204,528 during the twelve-year life of the reissued bonds). At the end of 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 newly acquired 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 finance the purchase of the Centennial Park property located at 155 E. St. Charles Road. 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 2025 is illustrated in the chart below:

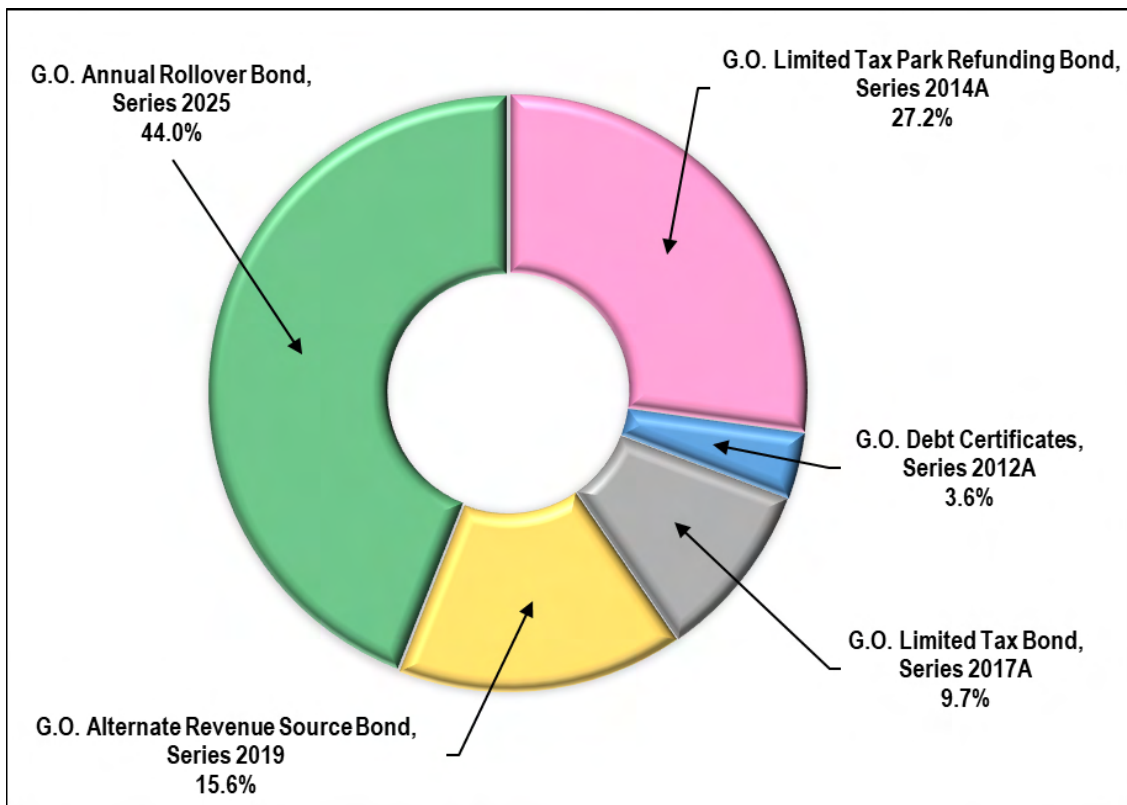
Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2024	2025 Principal Payment	2025 Interest Payment	2025 Total Debt Payment
General Obligation Debt Certificates, Series 2012A					
Purchase of 375 W 1st Street, Administrative Office	Annual Rollover Bond	440,000 44,880 <u>484,880</u>	55,000	9,460	64,460
General Obligation Limited Tax Park Refunding Bond, Series 2014A					
Redevelopment of East End Pool and Wilder Mansion and installation of two synthetic turf athletic fields at Berens Park	Debt Service Tax Levy	480,000 13,200 <u>493,200</u>	480,000	13,200	493,200
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	2,260,000 872,356 <u>3,132,356</u>	90,000	85,431	175,431
General Obligation Alternate Revenue Source Bond, Series 2019					
Centennial Park property at 155 E St Charles Rd.	Annual Rollover Bond	4,875,000 2,194,350 <u>7,069,350</u>	125,000	157,800	282,800
Proposed Debt for 2025					
General Obligation Annual Rollover Bond, Series 2025					
G.O. Debt Certificates, Series 2012A; G.O. Alternate Revenue Source Bond, Series 2019; and to fund capital improvements	Debt Service Tax Levy	792,711 6,661 <u>799,372</u>	792,711	6,661	799,372 ^[1]

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

2025 Proposed Debt Service Revenue

The 2025 bond payments of \$1,815,263 detailed in the chart on the previous page (in the last column titled “2025 Total Debt Payment”) are budgeted in the Debt Service Fund along with bank and finance charges of \$2,500 and legal fees of \$7,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,468,003 to pay the 2014A G.O. Limited Tax Park Refunding Bond for East End Pool and Wilder Mansion and the 2017A G.O. Limited Tax Bond used to acquire properties at 135 Palmer Drive, 447 Armitage Avenue, and 204 Hampshire Avenue and the 2023 G.O Annual Rollover Bond;
- G.O. Annual Rollover Bond proceeds of \$799,372 for the G.O. Debt Certificates Series 2012A for the purchase of the Administrative Office at 375 W. First 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 (\$448,612 less interest).



Bond Rating

In 2017, the District’s operations were reviewed by representatives from Moody’s Investor Service through an analysis of financial information prior to the issuance of the 2017A \$4.3 million G.O. Limited Tax Bonds. Moody’s assigned the District’s bond rating as an Aa1 rating reinforcing the District’s healthy financial position. Moody’s report cited the District’s “healthy financial profile, strong tax base made up of a high income and wealthy population, and moderate debt and pension” as reasons for the high 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.” This maintained rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

2025 BUDGET: DEBT SERVICE OVERVIEW



Debt Limit

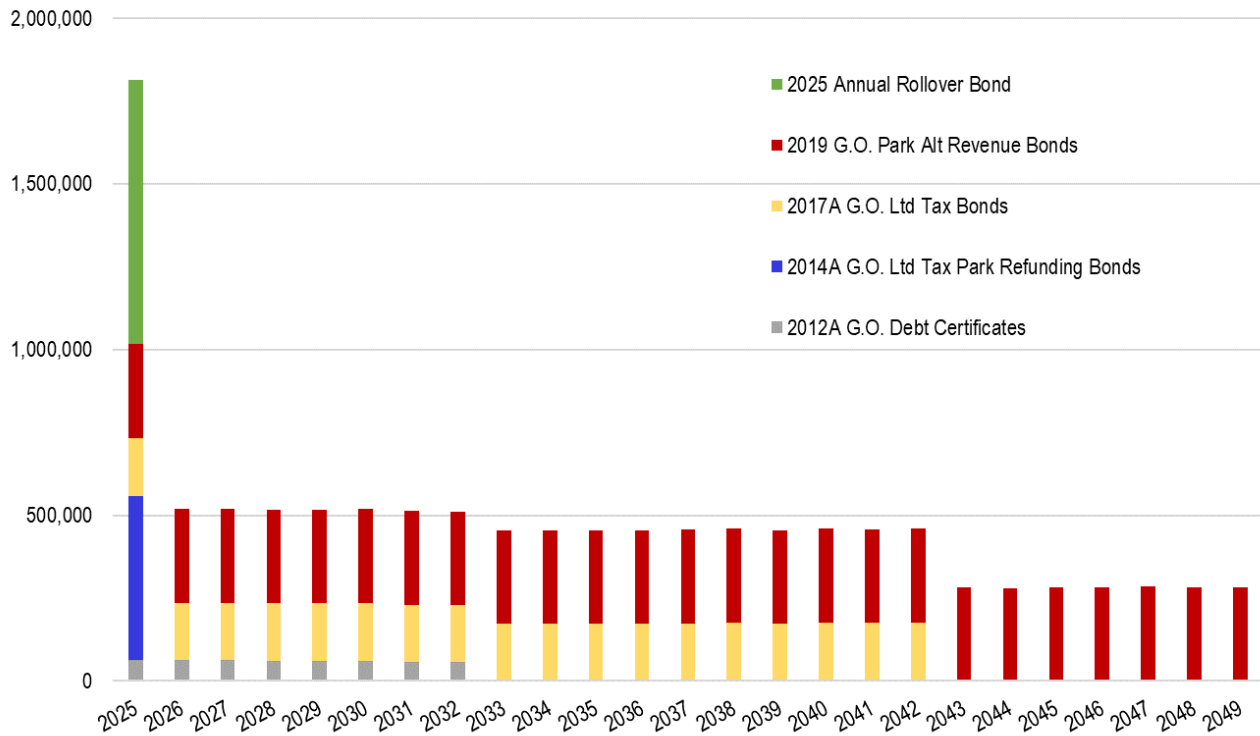
The legal debt limit as of December 31, 2024, for the District is 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$81 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$18.1 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 healthy as the District's percentage of legal debt limit, including the proposed annual rollover bond, is 4% of the total limit or \$3,979,372 (total remaining available limit is \$89,472,480) and for non-referendum General Obligation debt, the percentage of legal debt limit is 19% of the total limit or \$3,539,372 (total remaining available limit is \$15,150,998). The District's Moody's Investors Services Aa1 rating illustrates that the District is within a fiscally responsible level of debt. The chart below illustrates the legal debt margin calculations.

Estimated Legal Debt Margin Calculations			
<i>(as of December 31, 2024)</i>			
Tax Year 2023 EAV plus TIF EAV (collectable calendar year 2024)	3,250,499,209		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		18,690,370	
Statutory Debt Limit (2.875% of EAV)			93,451,852
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	440,000		440,000
Annual Rollover, Series 2025	799,372	799,372	799,372
General Obligation Limited Tax Park Refunding Bonds, Series 2014A (due 12/15/25)	480,000	480,000	480,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	<u>2,260,000</u>	<u>2,260,000</u>	<u>2,260,000</u>
Total Outstanding Debt:	3,979,372	3,539,372	3,979,372
 Total Available Legal Debt Margins:		<u>15,150,998</u>	<u>89,472,480</u>
 Percentage of Debt Limit Committed		19%	4%

2025 BUDGET: DEBT SERVICE OVERVIEW



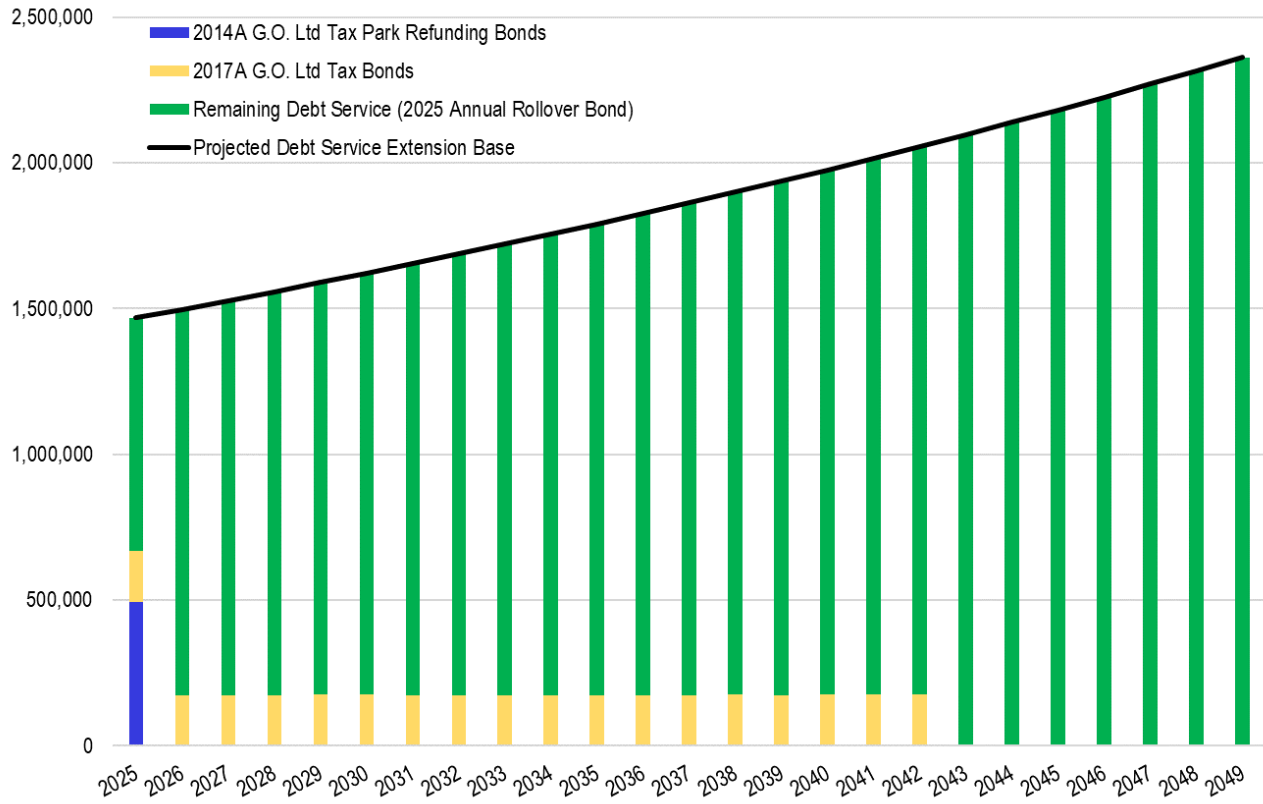
This chart illustrates all five of the District's long-term debt instruments as detailed in the chart on page 195, as well as the proposed 2025 annual rollover bond issuance. The various instruments will mature and be fully paid in the following years: 2024, 2025, 2032, 2042 and 2049.



2025 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 2026 when the 2014A G.O. Limited Tax Park Refunding Bond is paid. The 2019 bond issue is paid over 30 years with the final payment occurring in 2049.



2025 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%		2014A G.O. Ltd Tax Park Refunding Bonds * Issued \$4,455,000 Interest: 1.95% - 3.50%		2017A G.O. Ltd Tax Land Acquisition Issued \$2,580,000 Interest: 3.75% - 4.00%		2019 G.O. Park Alternate Revenue Bond Issue \$5,500,000 Interest: 3.00% - 4.00%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	55,000	9,460	480,000	13,200	90,000	85,431	125,000	157,800	750,000	265,891
2026	55,000	8,470			90,000	81,831	130,000	152,800	275,000	243,101
2027	55,000	7,425			95,000	78,231	135,000	147,600	285,000	233,256
2028	55,000	6,325			100,000	74,431	140,000	142,200	295,000	222,956
2029	55,000	5,170			105,000	70,431	145,000	136,600	305,000	212,201
2030	55,000	3,960			110,000	66,231	155,000	130,800	320,000	200,991
2031	55,000	2,695			110,000	61,831	160,000	124,600	325,000	189,126
2032	55,000	1,375			115,000	57,431	165,000	118,200	335,000	177,006
2033					120,000	52,832	170,000	111,600	290,000	164,432
2034					125,000	48,032	175,000	106,500	300,000	154,532
2035					130,000	43,032	180,000	101,250	310,000	144,282
2036					135,000	37,832	185,000	95,850	320,000	133,682
2037					140,000	32,432	195,000	90,300	335,000	122,732
2038					150,000	26,832	200,000	84,450	350,000	111,282
2039					150,000	21,769	205,000	78,450	355,000	100,219
2040					160,000	16,706	210,000	72,300	370,000	89,006
2041					165,000	11,306	215,000	66,000	380,000	77,306
2042					170,000	5,738	225,000	59,550	395,000	65,288
2043							230,000	52,800	230,000	52,800
2044							235,000	45,900	235,000	45,900
2045							245,000	38,850	245,000	38,850
2046							250,000	31,500	250,000	31,500
2047							260,000	24,000	260,000	24,000
2048							265,000	16,200	265,000	16,200
2049							275,000	8,250	275,000	8,250
Total	440,000	44,880	480,000	13,200	2,260,000	872,359	4,875,000	2,194,350	8,055,000	3,124,789

2025 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%	2014A G.O. Ltd Tax Park Refunding Bonds Issued \$4,455,000 Interest: 1.95% - 3.50%	2017A G.O. Limited Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%	2019 G.O. Park Alternate Revenue Bonds Issue \$5,500,000 Interest: 3.00% - 4.00%	Totals
2025	64,460	493,200	175,431	282,800	1,015,891
2026	63,470		171,831	282,800	518,101
2027	62,425		173,231	282,600	518,256
2028	61,325		174,431	282,200	517,956
2029	60,170		175,431	281,600	517,201
2030	58,960		176,231	285,800	520,991
2031	57,695		171,831	284,600	514,126
2032	56,375		172,431	283,200	512,006
2033			172,831	281,600	454,431
2034			173,031	281,500	454,531
2035			173,031	281,250	454,281
2036			172,831	280,850	453,681
2037			172,431	285,300	457,731
2038			176,831	284,450	461,281
2039			171,769	283,450	455,219
2040			176,706	282,300	459,006
2041			176,306	281,000	457,306
2042			175,738	284,550	460,287
2043				282,800	282,800
2044				280,900	280,900
2045				283,850	283,850
2046				281,500	281,500
2047				284,000	284,000
2048				281,200	281,200
2049				283,250	283,250
Principal	440,000	480,000	2,260,000	4,875,000	8,055,000
Interest	44,880	13,200	872,356	2,194,350	3,124,786
Total	484,880	493,200	3,132,356	7,069,350	11,179,786

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

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenses when incurred.

Aggregate Tax Extension: The total of the tax levies excluding Special Recreation Association and Bond and Interest.

Appropriation: An authorization for a specific time 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: Is established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.

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 established to account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the governing body is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This type of fund measures economic performance or the determination of revenues earned, costs incurred and/or net income is accurate for management accountability.

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

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 dollar 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: Describe 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 person 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 Museum/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-for-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 recreation 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).

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

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 a 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 relates to the internal culture of the organization.

Variance: Difference between the expected result and actual result.

Vision: The desired future of the organization.

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