

# 2023 BUDGET



Park District of Oak Park  
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Oak Park, IL 60302

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[www.pdop.org](http://www.pdop.org)

# **PARK DISTRICT OF OAK PARK**

## **2023 Budget**

January 1, 2023 – December 31, 2023

### **BOARD OF PARK COMMISSIONERS**

Kassie Porreca, President  
Jake Worley-Hood, Vice President  
David Wick, Treasurer  
Chris Wollmuth, Secretary  
Sandy Lentz, Commissioner

### **Principal Staff**

Jan Arnold, Executive Director  
Mitch Bowlin, Director of Finance  
Chris Lindgren, Superintendent of Parks and Planning  
Maureen McCarthy, Superintendent of Recreation  
Bill Hamilton, Superintendent of Special Facilities  
Paula Bickel, Director of Human Resources  
  
Miriam Armstrong, Finance Manager and Budget Editor

**Budget Cover:** Arts and Crafts at Arbor Day 2022

# Mission, Vision & Values

## Our Mission

In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

## Our Vision

We strive for excellence in serving the well-being and recreational needs of our diverse community through a collaborative, innovative, and sustainable approach.

## Our Values

**Community Engagement:** We will actively work to foster ongoing dialogue, relationships, collaborations, and partnerships with and within the community.

**Responsible Leadership:** We will maintain a high performing, engaged, and accountable organization.

**Integrity:** We will adhere to moral, honest, and ethical principles with a focus on accessibility, inclusion, and transparency.

**Innovation:** We will continuously try new methods and ideas, adapt services according to trends, and continually improve processes.

**Sustainability:** We will thrive through renewal, maintenance, and stewardship in all aspects of operation.

**Inclusivity:** We will actively and intentionally value multiple layers of human characteristics and view such differences as strengths, while striving for equity among all identities to be authentic, feel safe and be respected in our programs, parks, and facilities.



## Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Park District of Oak Park, Illinois, for its Annual Budget for the fiscal year beginning January 1, 2022. In addition to receiving the award, the 2022 budget received the following special recognition: Special Strategic Goals and Strategies. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Park District of Oak Park  
Illinois**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*  
Executive Director

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## History of the Park District of Oak Park

The Park District of Oak Park has had a long and proud history of acquiring and developing green space and offering recreation opportunities for the residents of Oak Park. Established in 1912, the five elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637. This park, designed by Jens Jensen, an internationally renowned landscape artist, remains the “Village Green” today having been placed on the National Register of Historic Places by the United States Department of the Interior on November 21, 2002. It is the site of the World War I monument unveiled on November 11, 1925 in the presence of General C.G. Dawes, Vice-President of the United States.

Most of the land now owned by the Park District of Oak Park was purchased during the first two decades of the Park District’s existence. The main use of this property was for passive recreational activities. A conservatory was erected in 1929 supplying flowers for the community flowerbeds as well as hosting seasonal flower shows, which are still held today. The Oak Park Conservatory was placed on the National Register of Historic Places by the United States Department of the Interior on March 8, 2005.

In 1918 a “Small Parks Commission” was appointed by the Village Board to ensure that Oak Park children had a place to “enjoy and practice organized outdoor sports.” They became the Oak Park Playground Board in 1920 and began to levy a tax in 1921 to “equip, conduct and maintain playgrounds.” This Board went on to purchase land for playgrounds and eventually built neighborhood centers, named after prominent children’s authors, where organized recreation programs were provided. At the National Recreation Congress in October 1926, Oak Park won national recognition for programs such as the “Boys’ Playground Band”, a “Shelter House Design Contest” won by Oak Parker John S. Van Bergen, “Murals Contest”, “Junior Art Museum”, “Library on Wheels”, as well as playground landscaping and beautification. Mr. Van Bergen designed many of the neighborhood recreation centers built by the Playground Commission.

In 1939, the Park District bought the property now known as Mills Park from the Herbert Mills Family. Historic Pleasant Home, designated a historic landmark in 1972, is located on this property. In 1947, the Henry W. Austin Family donated Austin Gardens to the Park District. Sometimes referred to as “the secret garden” this beautiful park has been home to Festival Theatre since 1975, the Midwest’s oldest professional theatre devoted to outdoor performances of the classics. Cheney House (now known as Cheney Mansion) was presented as gift to the Park District in 1975 although it remained the private residence of Elizabeth Cheney until her death in 1985. Cheney Mansion was designed by Charles E. White, Jr. in 1913 and boasts many handsome reception rooms, six bedrooms, seven bathrooms, and separate servants’ quarters. The two acres of beautifully landscaped grounds also include a coach house and greenhouse.



**2023 Budget**

For many years the Park District and Village Playground Commission operated side by side in serving the recreation needs of Oak Park residents when, in 1980, a new intergovernmental agreement merged the Recreation Department with the Park District. In 1990 the Park District became the sole provider of government-sponsored parks and recreation in Oak Park. At that time the Park District assumed the operation and maintenance of the Village-owned recreation centers.

The voters of Oak Park successfully passed a referendum in April 2005 providing much needed funding to “Renew Our Parks,” and provide clear stewardship of the parks and recreation service for the residents of the Village. In 2006, the Village transferred the titles of five of the seven recreation centers to the Park District and a 99-year use lease for the two remaining centers has been established due to underground water reservoirs located on these properties. Master plans have been completed for all of the parks, and major renovation projects have been completed or are in progress.

## Profile of the Park District of Oak Park

### **Chartered**

Established in 1912, the five elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637.

### **Governance - Park District Government**

Non-Home Rule Authority.

Elected Board of five Commissioners, each who serves a four-year term. Commissioners serve without receiving any compensation.

Commissioners elect from among themselves a President, a Vice President, and a Treasurer.

Commissioners appoint an Executive Director and an Attorney/Secretary. The Executive Director serves as the chief executive officer for the Park District and carries out the policies of the Board.

### **Boundaries**

The Park District is coterminous with the Village of Oak Park, which was incorporated in 1902 and is eight miles west of the Chicago “Loop” business district.

The Park District boundaries encompass approximately 4.5 square miles.

### **Population**

Park District population is approximately 54,583 (2020).

### **Real Estate**

Equalized assessed value of real estate for 2020 is \$ 2,028,681,978.

### **Tax Rate**

Levy year 2020 \$0.532 per \$100 of assessed value.

### **Fiscal Year Budget**

Proposed operating, debt service, and capital budget for FY2022 is \$28,796,323. The fiscal year begins on January 1 and concludes on December 31.

### **Bond Rating**

Standard & Poor’s Rating Service rates the Series 2021 GO Debt Certificates as AA.

**Park Resources**

The District owns 26 facilities that occupy 84 acres of parkland within the Village of Oak Park. Facilities operated by the District include: an Administrative Center, tennis courts, basketball courts, soccer fields, baseball and softball diamonds, playgrounds, splash pads, bocce court, sand volleyball court, dog parks, sled hill, urban forest, turf fields, two outdoor pools, an indoor ice rink, three historic properties (the Oak Park Conservatory, Cheney Mansion, Pleasant Home), a gymnastics center and seven recreation centers.

**Programs and Services**

A full schedule of recreation programs is provided by the District, including classes and activities in aerobics, swimming, music, dance, visual arts and various sports. Recreational activities are available for all ages. The District is a member of the West Suburban Special Recreation Association, which provides recreation services to physically or mentally challenged persons. Approximately 3,000 programs are provided yearly. The Park District also holds the annual Frank Lloyd Wright 5k/10k.

**Staffing**

60 authorized full-time staff and approximately 500 part-time and seasonal employees.

**Affiliations**

National Recreation and Park Association (NRPA), Illinois Association of Park Districts (IAPD), Illinois Park and Recreation Association (IPRA), and Park District Risk Management Agency (PDRMA).

**Accreditations**

The Distinguished Park and Recreation Accredited Agency from the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), Agency Accreditation from the Commission for Accreditation of Park and Recreation Agencies (CAPRA).

**Local Area**

The Village provides general municipal services for District residents, including police and fire protection. The Village distributes filtered Lake Michigan water purchased from the City of Chicago. Sewage collection is handled through Village mains and goes through interceptors to the Metropolitan Water Reclamation District of Greater Chicago, which treats the sewage. Utility services are provided by Commonwealth Edison Company, NICOR (Northern Gas Company), and SBC.

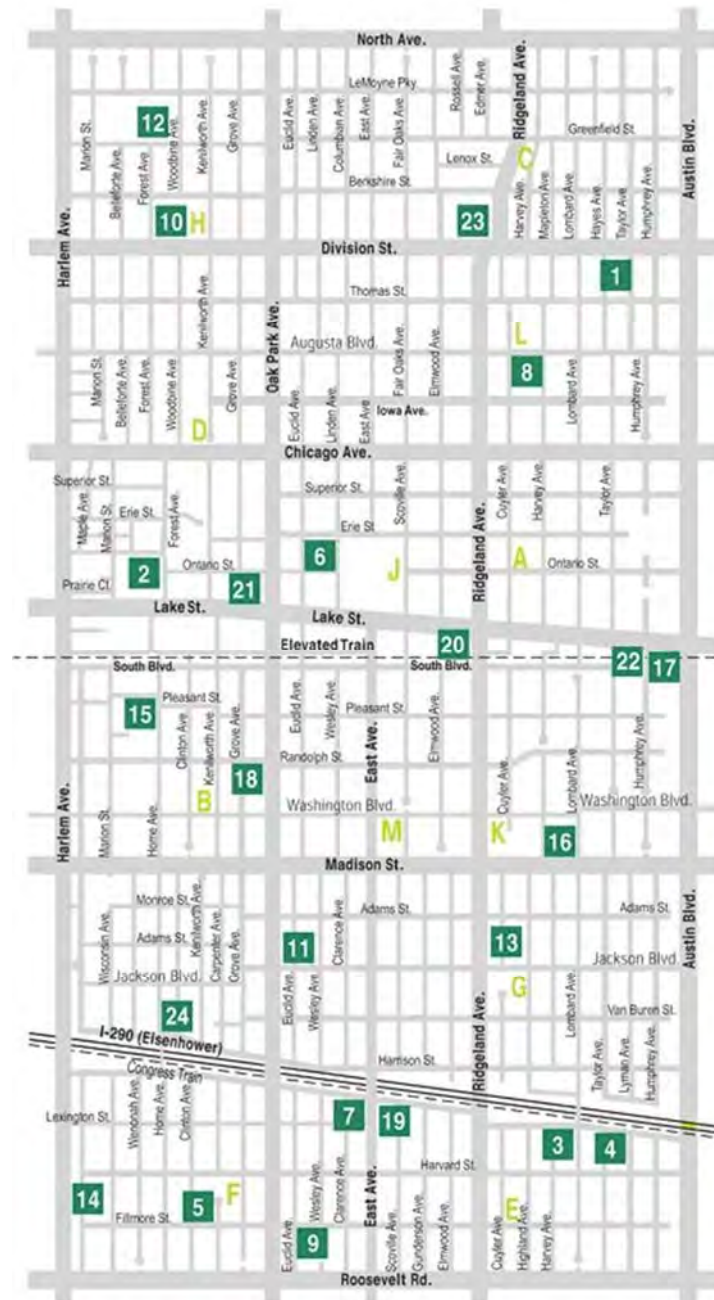
Two modern hospitals are in the District and have approximately 556 beds. RUSH Oak Park Hospital has approximately 816 employees and 250 physicians on staff. West Suburban Hospital has approximately 1,000 employees, making them one of the largest employers in the Village, and approximately 290 physicians on staff.

An excellent transportation network links the District with Chicago and surrounding areas. The Eisenhower Expressway (Interstate 290) has two interchanges in the District, one at Austin and the other at Harlem. The Metra commuter rail system has a station in downtown Oak Park. The Chicago Transit Authority (CTA) has two rail rapid transit lines with seven stations that serve the District (four on the Green Line and three on the Blue Line.) Bus transit service and paratransit service is provided by the CTA and PACE (the suburban bus system).

School District Number 97 is coterminous with the District. Its facilities include eight kindergarten to fifth grade schools and two junior high schools (sixth through eighth). Enrollment is approximately 5,600 during the current school year.

High School District Number 200 (Oak Park & River Forest High School) serves the District. Among the facilities at the high school are a 6,000-seat football stadium and boys' fieldhouse and girls' gymnasium. The high school estimates that of recent graduating classes, approximately 80% go on to two and four-year colleges. Estimated enrollment for the current school year is approximately 3,400. There are also ten private schools within the District, including Fenwick High School, a nationally recognized secondary school with a recent enrollment of approximately 800. Nearby opportunities for higher education are provided by Triton College, a two-year public community college in River Grove, and by Concordia University and Dominican University, both located in nearby River Forest. Additional higher education opportunities are available in the Chicago metropolitan area.

Additional demographic information is available in the Supplemental Section at the end of this document.



## PARKS & FACILITIES

1. Andersen Center/Park (824 N. Hayes)
2. Austin Gardens (167 Forest Avenue)
3. Barrie Center (1011 S. Lombard)
4. Barrie Park (127 Garfield Street)
5. Carroll Center/Park (1125 S. Kenilworth)
6. Elizabeth F. Cheney Mansion (220 N. Euclid)
7. Oak Park Conservatory (615 Garfield Street)
8. Dole Center (255 Augusta)
9. Euclid Square Park (705 W. Fillmore)
10. Field Center/Park (935 Woodbine)
11. Fox Center/Park (624 S. Oak Park Avenue)
12. Lindberg Park (1151 N. Marion)
13. Longfellow Center/Park (610 S. Ridgeland Ave)
14. Maple Park (1105 S. Maple Ave)
15. Mills Park/Pleasant Home (217 S. Home)
16. Hedges Administration Center (218 Madison)
17. Gymnastics and Recreation Center (21 Lake Street)
18. Randolph Park (Grove & Randolph)
19. Rehm Pool and Park (515 Garfield)
20. Ridgeland Common Recreation Complex (RCRC) & Paul Hruby Ice Arena (415 Lake Street)
21. Scoville Park (800 W. Lake Street)
22. Stevenson Center/Park (49 Lake Street)
23. Taylor Park (400 W. Division)
24. Wenonah Park (Wenonah & Harrison)

## OTHER PROGRAM LOCATIONS

- A. Heye School (230 N. Cuyler)
- B. Gwendolyn Brooks Middle School (916 Washington Boulevard)
- C. Hatch School (1000 N. Ridgeland Avenue)
- D. Holmes School (508 N. Kenilworth Avenue)
- E. Irving School (1125 S. Cuyler Avenue)
- F. Lincoln School (1111 S. Grove Avenue)
- G. Longfellow School (715 Highland Avenue)
- H. Mann School (921 N. Kenilworth Avenue)
- J. Oak Park & River Forest High School (201 N. Scoville Avenue)
- K. Percy Julian Middle School (416 S. Ridgeland)
- L. Whittier School (715 N. Harvey Avenue)
- M. Fenwick High School (505 W. Washington Blvd)



## 2022 Highlights



**The Park District's Core Values** drive our actions and operations at every level. The following highlights work that advanced these values over the last year.



Inclusivity	Sustainability	Community Engagement	Innovation	Responsible Leadership
 <p>We will value multiple layers of human characteristics and view them as strengths, while striving for all to feel safe and respected in our spaces.</p>	 <p>We will thrive through renewal, maintenance, and stewardship in all aspects of operation.</p>	 <p>We will actively work to foster ongoing dialogue, relationships, collaborations, and partnerships with and within the community.</p>	 <p>We will continuously try new methods and ideas, adapt services according to trends, and continually improve processes.</p>	 <p>We will maintain an engaged, high-performing, and accountable organization.</p>
 <p>Signed an intergovernmental agreement with the Township to continue <b>Youth Engagement</b> services.</p> <p>Engaged in safe-zone conversation trainings on the <b>BIPOC, LGBTQ+, LatinX</b> communities.</p> <p>Participated in training through the Township focused on youth, including managing difficult conversations, de-escalation tactics, and youth mental health.</p> <p>Participated in <b>two intergovernmental planning sessions</b> for the VOP I-Plan and community alternative mental health response plan.</p> <p>Entered an <b>intergovernmental agreement</b> with OPRF for field sharing.</p>	 <p>Earned official verification for Carroll Center as a <b>Net Zero facility</b>.</p> <p>Installed <b>geothermal</b> heating and cooling system at Pleasant Home, the second in our District.</p> <p>Converted Taylor Park, Maple Park and RCRC (in and outside) lights to <b>LED</b>.</p> <p>Retrofitted landscape trailer for new <b>solar application</b> and battery charging set-up.</p> <p>Approved second <b>community solar contract</b> for 13 remaining facilities.</p> <p>Composted approximately <b>675 gallons</b> and recycled <b>1,000 gallons</b> of materials during our Summer Concerts and Movies in the Parks.</p> <p>Planted <b>84 trees</b> in our parks.</p>	<p>Participated in <b>two community-wide cultural events</b>.</p> <p>Hosted <b>24 free community events</b>.</p> <p>Welcomed <b>2,100 participants</b> to the Frank Lloyd Wright Races.</p> <p>Engaged <b>300+ Active Adults</b> through our membership program.</p> <p><b>Celebrated eight individuals</b> for their fundraising efforts for the Community Recreation Center.</p> <p><b>Conducted two focus groups with BIPOC leaders</b> in our community to explore programming, operations, and communications.</p>	<p>Redesigned and launched a <b>new PDOP website</b> based upon community input.</p> <p>Implemented <b>Statusified</b> to manage facility open/closure notifications on our website.</p> <p>Installed new <b>Pool Occupancy Counters</b> to share with the community.</p> <p>Launched the Oak Park Conservatory Instagram account in March 2022, garnering <b>2,277+ profile visits</b> and <b>743 followers</b> and counting.</p>	<p>Earned the prestigious <b>Gold Medal Finalist</b> award.</p> <p>Received the GFOA's <b>Distinguished Budget Presentation</b> award for the 12th year in a row.</p> <p>Received the GFOA's <b>Annual Financial Reporting</b> award for the 10th year in a row.</p> <p><b>Received \$200,000 ComEd grant</b> to install LED lighting at Taylor Park and RCRC.</p> <p><b>Received \$2 million in ARPA grants</b> from the Village to renovate two parks.</p>

# 2022 HIGHLIGHTS

As we close the book on 2022, we are grateful to our community for the ongoing support and engagement and look forward to many great things to come in 2023.

**2022 Highlights**

## ENROLLMENT STATS 2022

Activity	2022	2021	2020	2019
Adult Athletics	513	389	156	1,260
Frank Lloyd Wright Races	2,097	483	652	2,128
Community Programs	7,563	5,083	2,329	5,270
Active Adults	1,399	993	211	1,303
Early Childhood	322	439	200	1,181
Visual and Performing Arts	4,229	3,855	829	3,104
Health, Fitness, Martial Arts	1,560	1,586	1,687	1,521
Gymnastics	5,008	4,648	1,145	5,393
Ice	5,184	4,606	3,255	5,979
Aquatics	1,833	1,989	151	1,872
Teens	869	531	155	991
Youth Athletics	6,777	5,315	1,518	5,572
Nature/Environmental	6,499	5,445	2,018	2,528
<b>Total</b>	<b>43,853</b>	<b>35,362</b>	<b>14,306</b>	<b>38,102</b>

Website: [www.pdop.org](http://www.pdop.org)

## \*PROGRAM PARTICIPATION BY YEAR

<b>2022</b>	43,853
<b>2021</b>	35,362
<b>2020</b>	14,306
<b>2019</b>	38,102

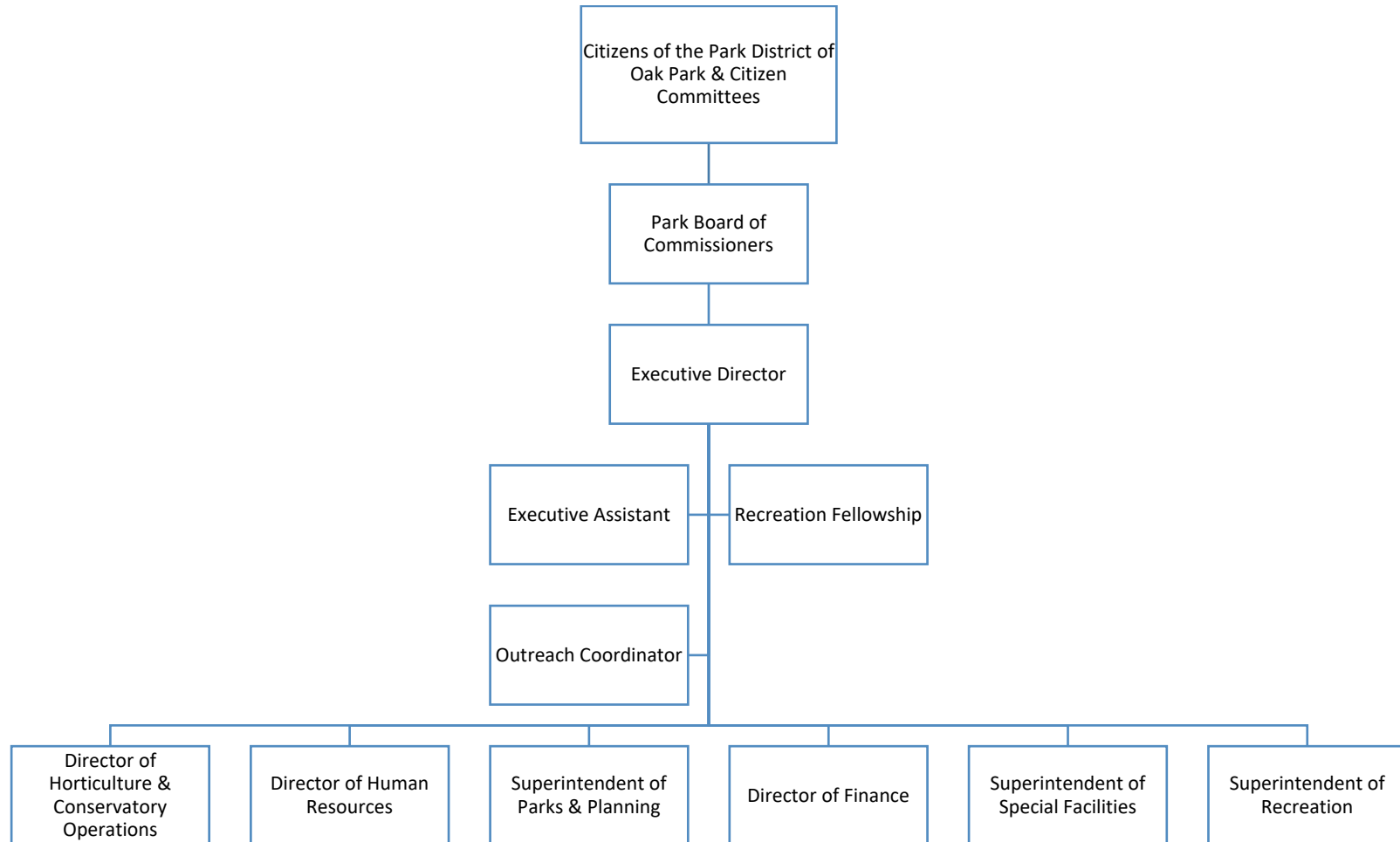
\*In 2019, all league participants were accounted for. Since 2020, one team equals one participant, which does not accurately reflect the total participation in Adult Athletics. In general, a team equals 12-22 participants, depending on the individual league sport.

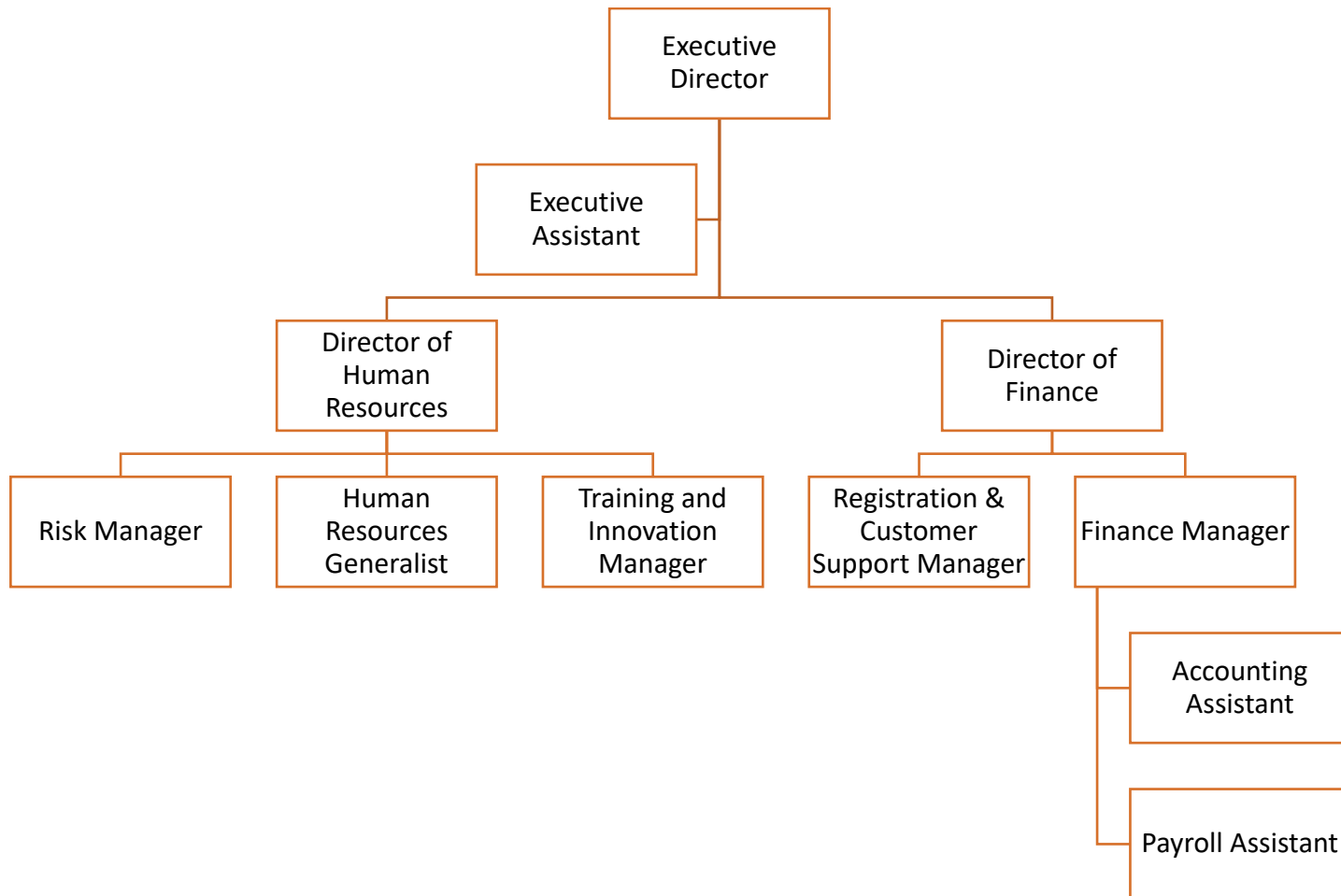
## PASS SALES

<b>2022</b>	13,380
<b>2021</b>	11,223
<b>2020</b>	2,740
<b>2019</b>	14,077

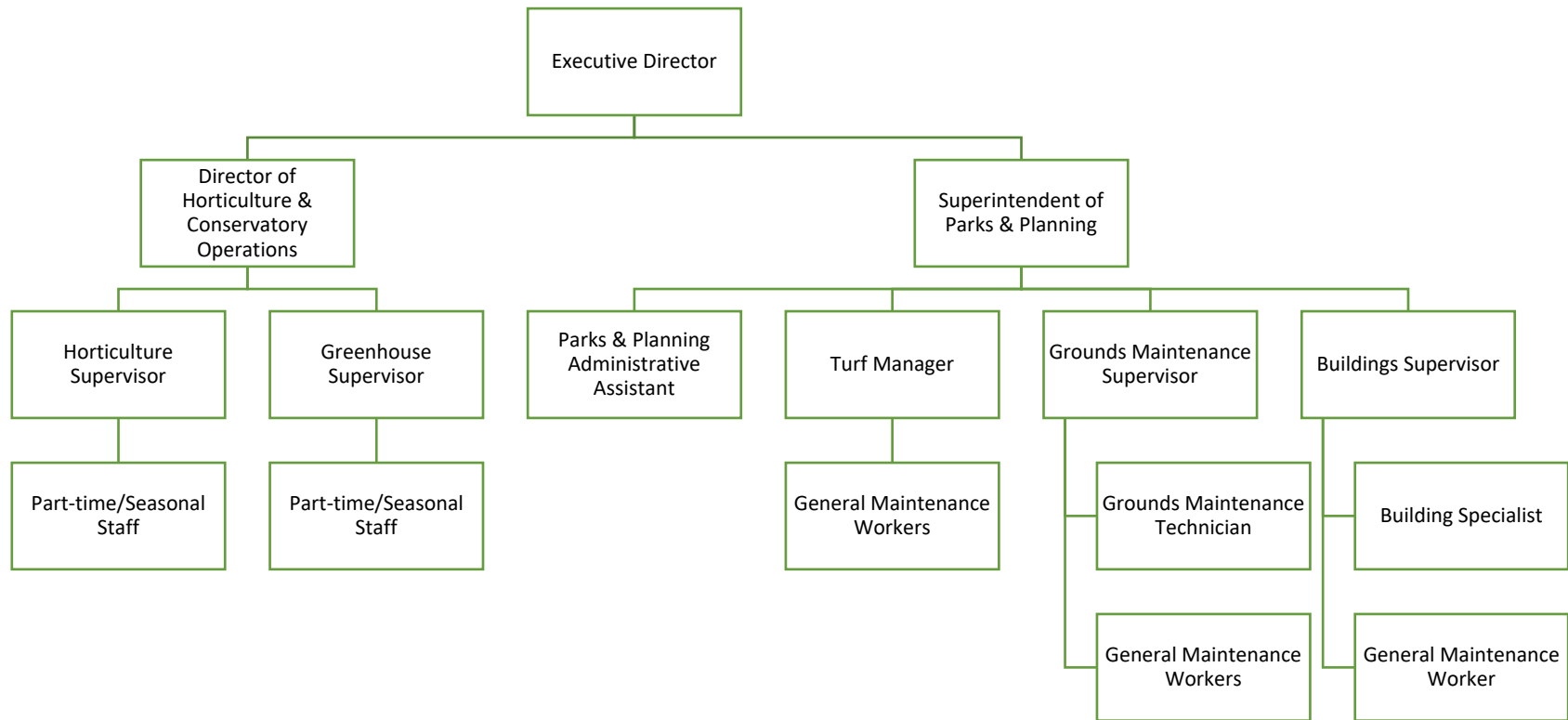


## Park District of Oak Park – Organizational Chart

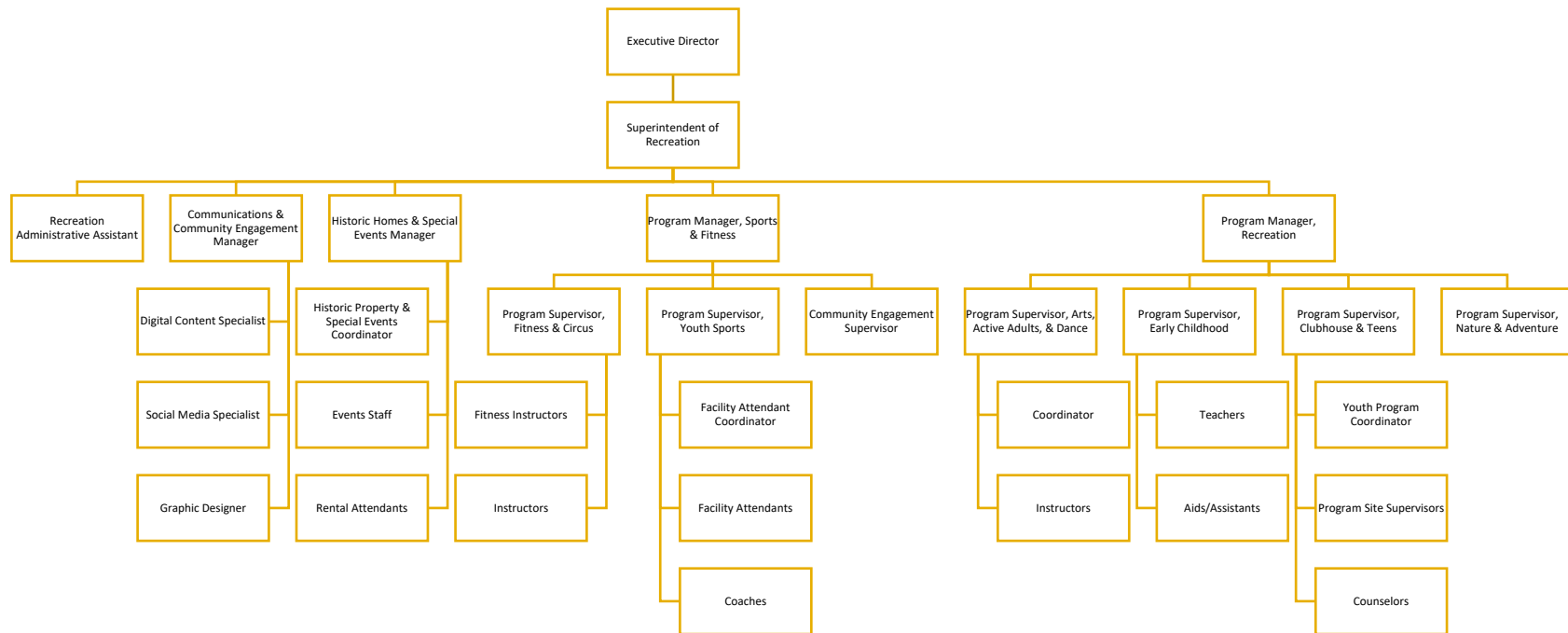


**Park District of Oak Park – Organizational Chart / Administration**

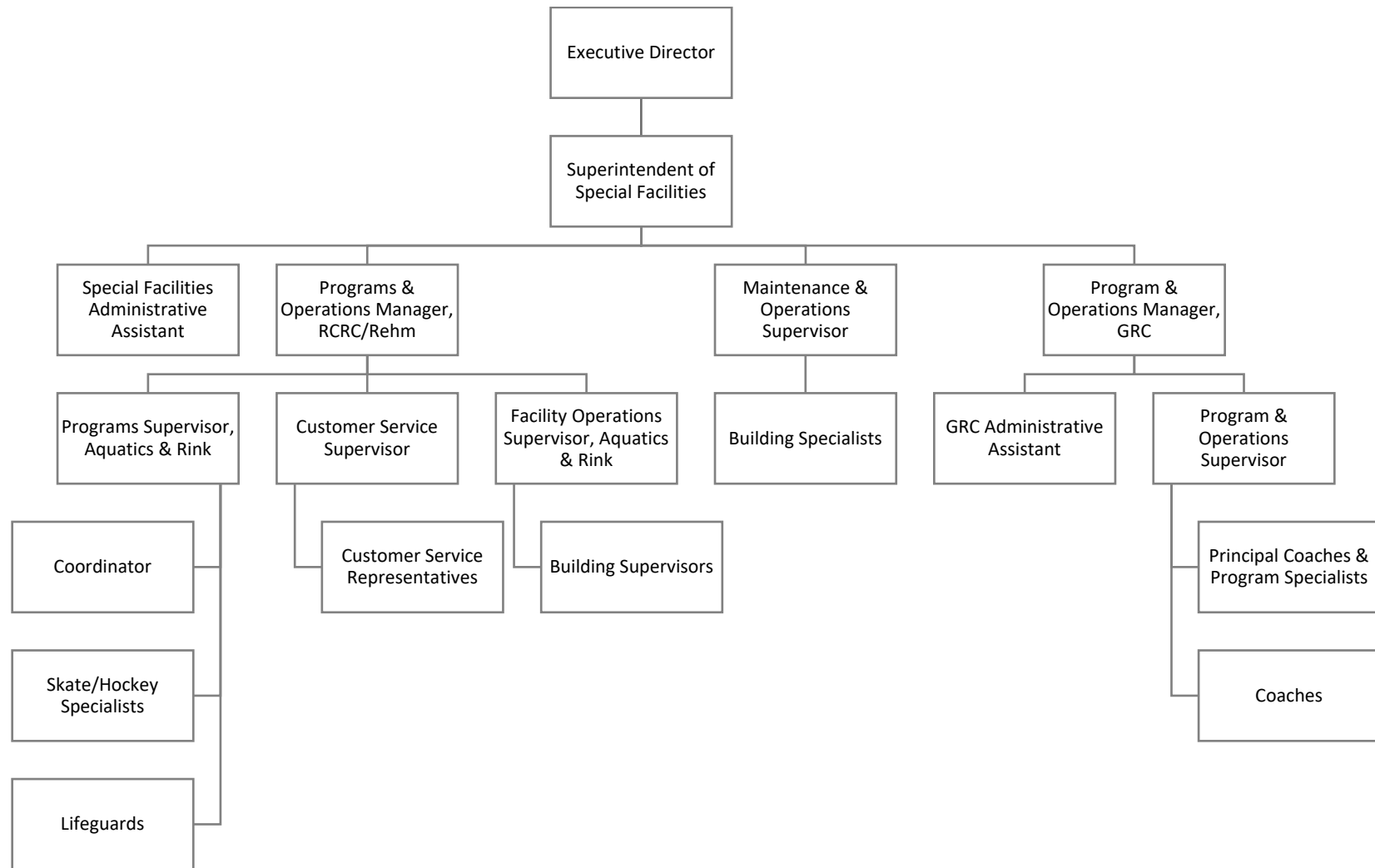
## Park District of Oak Park – Organizational Chart / Parks & Conservatory



## Park District of Oak Park – Organizational Chart / Recreation



## Park District of Oak Park – Organizational Chart / Special Facilities



December 2022

Honorable Commissioners  
Park District of Oak Park

We are pleased to submit to you a copy of the 2023 Budget. This document provides a detailed outline for the allocation of financial resources staff will use to implement the Board's strategic initiatives. This budget serves as a resource in partnership with the community to provide quality parks and recreation experiences for the community of Oak Park.

### **Strategic Plan**

The District's adopted strategic plan, which runs from 2022-2024 is the driver of the organizations decision-making process. During the creation of this plan, the District took into account the District's 10-year comprehensive plan to ensure progress is made towards those goals. The budget process for the District serves to help formulate budget goals, displayed in each of the different budget areas, which drive the District's strategic initiatives and associated goals. The District's strategic initiatives are as follows:

#### Customer and Community Focused

Community input was influential in forming the Master Plans of all of the District's parks. These plans identified future park renewal, meeting the recreational needs of our community. Programs and services offered should be memorable experiences creating customer loyalty. Surveys are conducted during and after programs to receive customer input.

#### Financial Strength

Because of sound financial policies, the District is able to budget for growth in programs and services at a time when many other governments are cutting back on services. Strong fund balances have assisted the District in providing consistent and quality services in a difficult economy. One way the District strives to remain financially strong is by seeking out partnerships in the community, which allows the District to share the financial burden of projects as well as fulfill part of its overall mission. Standard and Poor's assigned the Park District a debt rating of AA. This rating reflects the solid financial operations with revenue raising flexibility and strong reserves.

#### Organizational Excellence

The District is committed to improving the use of technology to meet the needs of the customer as well as reach new participants. Innovative approaches to providing programs and services are ongoing. Staffing deployment is continually examined to provide the most effective and efficient service.

### Quality Infrastructure Management

The District strives maintain existing infrastructure as well as add new amenities in a sustainable way. Through the installation of solar panels, rainwater harvesting for irrigation use, and other green/sustainable practices, the District ensures we use natural resources in a responsible way. The District's 2023-2027 Capital Improvement Plan charts the 5-year course for improvements to be made to the parks. The District also annually completes a Parks Report Card that analyzes both the capital and maintenance needs of the parks.

### Staff Excellence

The District seeks to attract high-quality, motivated, creative employees when there is a staff vacancy. The District also strives to educate and develop current employees in order to have qualified internal candidates for succession planning. The 2023 budget includes funding for District staff to attend both local, state, regional, and national trainings.

The District believes it is extremely important to expand on our strategic initiatives and create strategic goals that the District must reach during the fiscal year. These goals are driven by a group of staff members and are intertwined in the District's budget goals. The 2023 strategic goals for the District include:

<u>Strategic Goal</u>	<u>Strategic Initiative</u>	<u>Budget Area of Responsibility</u>
Partner with community organizations to provide mentoring programming for youth at the CRC	Community and Customer Focused	Recreation Administration
Work with other government partners to determine how PDOP can expand its role in providing safe and welcoming space for all	Community and Customer Focused	Corporate Administration
Develop benchmarking system to assist in the financial decision making process	Financial Strength	Corporate Administration
Reexamine rental fee structures for fields, facilities, pavilions, etc.	Financial Strength	Corporate Administration
Research and analyze part-time pay with similar peer organizations as well as create a tier system for staff	Staff Excellence	Corporate Administration
Evaluate benefits for full-time staff based on industry and best practice standards for Board consideration	Staff Excellence	Corporate Administration
Develop an equity framework tool to incorporate into decision making	Organizational Excellence	Corporate Administration
Create a carbon neutral plan to establish benchmarks	Quality Infrastructure Management	Parks and Planning
Develop new safety audit to ensure we promote and sustain a safe organization	Quality Infrastructure Management	Liability

The District's budget goals, shown at the beginning of each budget area, are driven by the District's strategic goals and the District's strategic initiatives. During the budget process, staff must tie all of their budget goals back to these two items. Ultimately, these budget goals are given to different staff members in the form of their performance goals for the calendar year.



To ensure that staff are able to make real time decisions that positively affect the District's progress towards the strategic plan, staff created an online performance management process called MPower. This process shows in real-time how well the District is doing on key metrics. A snapshot of these performance measures can be found at the end of this budget message. The community has an opportunity to review the same data in real time on the District's website at [www.pdop.org/performance](http://www.pdop.org/performance).

### **Budget Process and Controls**

The Board of Commissioners strategic initiatives and budget proposals were conceptually outlined at a retreat prior to staff developing the budget. The working draft of the budget is presented to the Board at two budget-working meetings. Taking the direction of the Board from these meetings, staff compiles the budget, which then is made available to the public as the draft Budget and Appropriation Ordinance. Statutorily the District must adopt a Budget and Appropriations Ordinance, but prior to adoption must make this available to the public at least thirty days prior to the Board's approval. Furthermore, a public hearing is required prior to the Board's approval. In practice this budget document is used by staff to implement the Board's policies and the District's mission, vision and values, while the Budget and Appropriations Ordinance is a legal document filed with the County Clerk.

All appropriated amounts lapse at the end of the fiscal year. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Spending and management control is exercised at line item level. The objective of these budgetary controls is to ensure compliance with legal provisions, and managements control with carrying out the Board's strategic objectives, and the District's mission, vision and values.

The budgetary control process includes verification of appropriation amounts before expenditures are incurred (procurement policy) with a monthly review of all account totals. Variances between expenditures and appropriations are identified for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures (for more information on District's Financial Policies please see the Appendix). Ultimately, all expenditures are reviewed and approved by the Board of Commissioners. The Board can approve transfers between funds after the first six months of the fiscal year. The Board needs a two-thirds vote to make such a transfer. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund.

### **Basis of Budgeting**

The Park District uses a detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of accounting. Revenues are recognized when they become available and measurable; expenditures generally are recognized

when liabilities are incurred. The modified accrual basis is identical to the basis of accounting used in the audited fund financial statements. The Park District compares year-end estimates, the prior year's budget and the proposed budget to ensure that baseline information used for comparison purposes is reasonable.

### **Budgetary History**

The current budget process began with the approval of the 2005 referendum. The 2002 Infrastructure Committee Report and the 2004 Comprehensive Master Plan, updated in 2014, provided the impetus to make a change to the current tax structure. The referendum was developed to accomplish two goals. The first goal was to provide a funding source for repair and restoration of the Park District's facilities and parks that had deteriorated from years of deferred maintenance due to insufficient resources. The second goal was to align the funding and operation of all publicly owned recreation property and facilities under one governmental agency, rather than two, which had been the case (the village owned several facilities that were operated by the park district and which were located on park district land). The funding re-alignment provided the Park District with financial independence from the Village of Oak Park with the final annual Village payment to the Park District of \$1.7 Million being completed in 2007. Receipt of the referendum funds began in the fall of 2006 with the full impact of the increased property taxes for capital improvement being realized in 2010.

In 2006, the Park District took a major step in modernizing the structure of the organization by established a centralized recreation programing and customer service departments. This was done by reorganizing the Recreation and Special Facilities Departments and creating specialized positions that focused on program areas rather than facility location. The reorganization centralized the supervision of programs to provide one leader for each major program area. Prior to this reorganization, the District had as many as seven employees supervising the same program based on its location. The new structure was developed to reduce duplication and improve customer service.

In 2012, the Park District fine-tuned the 2006 reorganization by creating a Superintendent of Special Facilities position, eliminating an Assistant Superintendent of Recreation position, and aligning recreation programs into two areas, General Recreation and Sports and Fitness, each overseen by a Recreation Manager. With the construction of the Gymnastics and Recreation Center, as well as the rebuilding of Ridgeland Common, opportunities arouse to streamline the provision of services to the District's users.

In December 2018, the Board updated their strategic initiatives. The Board's updated strategic initiatives are: 1) customer and community focused, 2) financial strength, 3) quality infrastructure management, 4) organizational excellence, and 5) staff excellence. The District's mission, vision and values policy statement was initially developed in 2004. In 2018, these were updated in conjunction with developing a three-year strategic plan and the updated strategic initiatives.

**2023 BUDGET HIGHLIGHTS****Overview**

Fiscal year 2023 will be a major step forward for the Park District of Oak Park. The District is scheduled to complete construction of the Community Recreation Center (CRC) in the spring, and subsequently open the facility for operations. Total revenues are decreasing in 2023 by 11% driven mainly by a decrease of \$6 million in intergovernmental revenue due to one time capital grants earned in 2022 for the CRC. Total expenses for the District are decreasing by 26% due to much of the construction expenses for the CRC occurring in 2022.

In 2023 the District is planning for revenue from fees and charges to increase by 48%, rental revenue to increase by 27%, and programming revenue to increase by 19%. Most of these increases are attributable to the opening of the CRC, however there is growth in all programming budgets due to a 5% price increase in 2023 as well as increased participation. Operating expenses are increasing accordingly with the growth. Wages are expected to increase by 25% due to a 4% increase in full time staff costs and additional part time employees required to staff the CRC. Contractual expenses are estimated to increase 10%, supplies are estimated to increase 25%, and benefits are estimated to increase 31% (mainly due to increased FICA cost with a larger payroll). Capital expenses are decreasing by 72% due to most of the CRC construction taking place in 2022.

Significant items included in the 2023 Budget are:

- Completing construction of the CRC
- First (partial) year of operations at the CRC
- Implementation of the second year of the District's 2022-2024 strategic plan
- Barrie Park Improvements
- Upgrades to the tennis courts at Taylor Park

**Cost Savings and Management Efficiencies**

The Park District strives to maintain the most efficient and effective use of resources provided by taxpayers and users of the District's facilities and services. Grants are sought after. Cooperative purchasing is practiced. Examples of management efficiencies that have resulted in over \$100,000 in annual savings are:

- Participating in the Park District Risk Management Association, a cost sharing insurance pool of over 160 park districts, for liability and health insurance.
- Purchasing natural gas and electricity through a broker for our larger facilities, a cost savings over NICOR and ComEd.
- Shifting from antiquated connectivity options to faster cheaper options.
- In-sourcing many recreation programs to provide a better level of service at a lower cost.
- Bringing landscape and park maintenance in house.
- Green initiatives, i.e. electronically saving required files and reports, improved utilities (lighting and boilers), solar power, cisterns, and leveraging software to improve efficiency (work orders, surveys, and electronic payroll).

**Property Taxes**

The District levies an annual property tax to support its parks, recreation, and facilities. Property taxes are 47.5% of District operating revenues. Annually the Board must approve a property tax levy ordinance and file it with the County no later than the last Tuesday in December. The December tax levy ordinance provides funds for the next year's operations (ordinance approved in November 2022 funds the 2023 Budget). The Property Tax Extension Lamination Law (PTELL) limits the dollar amount of the tax levy increase to an amount equal to the consumer price index (CPI) or 5%, whichever is less. The 2022 tax year levy PTELL limit is 5%. This will equal an approximate \$7.14 increase for each \$100,000 of assessed value.

The mechanics behind levying property taxes based on PTELL can be confusing because at the time the District is approving its levy, the equalized assessed value (EAV) of the District is not known. This requires the dollar amount of the property tax levy be estimated above the CPI amount to allow the District to be assured the minimum amount of the tax levy is extended and collected by the County. The County Clerk adjusts the dollar amount levied by the district once the EAV has been determined.

There are seven lines or levies comprising the total tax levy. Four of the seven levies have statutory rate limits, while three do not. The following table, continued on the next page, shows the tax levy lines, 2022 estimated rates (2021 numbers from the County were not yet final at time of printing) and dollar amounts per levy line.

Park District of Oak Park Proposed 2022 Tax Levy					
<u>PTELL capped levies</u>	2021 Extended <u>Levy</u>	<u>Rate</u>	<u>Max Rate</u>	2022 <u>Levy</u>	2022 Levy to <u>2021 Extension</u>
Corporate	\$5,054,462		0.3500	\$5,668,010	\$613,548
Recreation	\$4,719,430		0.3700	\$4,955,402	\$235,972
for CIP (bonds)	\$1,862,600			\$1,882,400	
for CIP	\$1,459,128			\$1,532,084	
IMRF	\$206,905		n/a	\$165,704	(\$41,201)
Audit	\$22,251		0.0050	\$23,364	\$1,113
Liability Insurance	\$294,413		n/a	\$309,134	\$14,721
Museum	\$360,893		0.0700	\$69,660	(\$291,234)
<b>Total capped levies</b>	<b>\$10,658,355</b>			<b>\$11,191,273</b>	<b>\$532,918</b>
				% Change	5.00%
<u>PTELL non-capped levies</u>					
Special Recreation	\$428,474		0.0400	\$449,897	\$21,424
Bonds & Interest	\$0		n/a	\$0	\$0
<b>Total non-capped levies</b>	<b>\$428,474</b>			<b>\$449,897</b>	<b>\$21,424</b>
<b>Total Levy</b>	<b>\$11,086,828</b>			<b>\$11,641,170</b>	<b>\$554,342</b>
				% Change	5.00%

### Fund Balance

The District's Fund Balance Policy sets a targeted balance level of 25% for operating funds. The practices of the District when budgeting is to have the budgeted year's ending fund balance meet the policy. In other words, the 2023 ending fund balance for each fund must be at or above the Fund Balance Policy's percentage minimum. Furthermore, each fund's balance is projected three ensuing fiscal years as a "gut" check to see if the fiscal policies implemented with the current budget continue to keep the District fiscally sound.

If an operating fund (Corporate, Recreation, Special Facilities) has met the targeted goal for fund balance retention, any revenue generated in excess of annual expenses can be transferred to the Capital Project Fund as a means to accelerate park improvements, or to address unforeseen conditions when the CIP was developed.

District funds that require a minimum 25% fund balance to expenditures are the Corporate, Recreation, Audit, IMRF, Liability, Health Insurance, Historic Properties Fund, Special Recreation and Special Facilities. The Museum Fund is a hybrid operating and capital fund, and its fund balance minimum has been established as a 75% to expenditure ratio. The Capital Projects Fund does not have a minimum fund balance requirement, other than that each year when adopting the budget, the ending fund balance cannot be negative.

As of the end of 2021, the District had an operating fund balance of \$10,010,937. The 2022 year end fund balance is estimated to decrease to \$10,068,132 due to increases in daily admissions, memberships, and program participation.

Fund	Audited Fund Balance 12/31/2019	Audited Fund Balance 12/31/2020	Audited Fund Balance 12/31/2021	Recommended Fund Balance %      Amount	Variance	Estimated Fund Balance 12/31/2022	Projected Fund Balance 12/31/2023
Corporate	2,051,692	2,648,140	3,227,511	25%    1,255,877	1,971,634	3,472,156	2,737,083
IMRF	333,321	420,433	234,706	25%    71,285	163,421	162,473	98,206
Liability	148,341	197,199	421,533	25%    84,903	336,630	415,074	334,426
Audit	16,627	18,712	19,906	25%    4,975	14,931	21,052	14,700
Recreation	4,203,244	3,927,058	3,995,279	25%    2,270,648	1,724,631	3,797,166	3,902,070
Museum	186,620	205,863	285,276	75%    29,801	255,476	279,024	242,494
Special Recreation	160,343	358,540	401,926	25%    90,703	311,223	415,830	294,169
Special Facilities	1,261,309	807,143	1,167,515	25%    564,406	603,110	1,210,994	1,322,405
Historic Properties	196,814	168,192	257,285	25%    49,225	208,060	294,363	282,382
<b>Total Operating</b>	<b>8,558,311</b>	<b>8,751,280</b>	<b>10,010,937</b>		<b>4,421,822</b>	<b>5,589,115</b>	<b>10,068,132</b>
Health Insurance	487,226	210,471	371,660	25%    219,622	152,038	716,408	737,981
Capital Projects	1,848,353	1,489,357	12,551,919	>0%    -	12,551,919	5,300,547	5,646,689
<b>Total</b>	<b>10,893,890</b>	<b>10,451,108</b>	<b>22,934,516</b>		<b>4,641,444</b>	<b>18,293,072</b>	<b>16,085,087</b>

### Bonds & Interest

The District issued three \$9.995 million bond in 2011, 2012 and 2013. These bond issues were done to pay for rebuilding Ridgeland Common, the Gymnastics and Recreation Center, as well as to improve the Parks and Planning and Administrative facility. The District refunded the 2011 bonds during the 2019 budget year, and then the 2012 and 2013 bonds in the 2020 budget year. Total interest savings after refunding the bonds was approximately \$3 million. In November 2021 the District issued a \$6 million debt certificate to

help fund the 2022-2026 Capital Improvement Plan. This debt certificate extended the District's interest and principle payments by 2 years out to 2035.

#### Capital Maintenance

The proposed 2023 capital budget includes appropriations to complete improvements at various sites. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Completing construction at the CRC
- Master Plan Improvements at Barrie Park
- Master Plan Review at Rehm Pool
- Tennis court upgrades at Taylor Park

To see a more detailed listing of capital projects in the 2023 budget as well as their impact on the district's operating budget please go to the Capital Projects appendix towards the back of this document.

#### Staffing

During 2019, the District updated the Salary and Wage program to ensure the district is paying within the 50<sup>th</sup> percentile of like positions at comparable park districts. All of the district's positions fell within the 50<sup>th</sup> percentile showing the district is paying employee's market wages. For 2023, the district will review compensation for full-time and key part-time staff. During the budget process annually, the board will approve a wage increase pool that is to be divided based on the performance of staff. In 2023, the wage increase pool was set at 4%. A non-union employee will be eligible to receive an increase ranging between 0% and 5% based on overall performance. Union employees will be eligible for an increase ranging from 2.5% to 4.5% based on performance.

The following table shows a five-year summary of the number of budgeted full-time employees by service area. Full time positions are increased by 1 in 2023.



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Administraion	11	11	9	11	11
Communications	3	3	2	2	2
Conservatory	4	4	4	4	4
Parks and Planning	16	16	15	15	16
Historic Properites	1	1	1	2	2
Recreation	9	8	8	10	10
Customer Service	3	3	2	2	2
Special Facilities	<u>13</u>	<u>13</u>	<u>10</u>	<u>13</u>	<u>13</u>
<b>Total</b>	60	59	51	59	60

The programs and services offered by the District can require many people doing the same job at the same time or require people with specialized skills for short periods. To meet these needs the District relies on approximately 500 part-time staff throughout the year to provide the recreation programs and services offered.

#### Health Insurance

Beginning in 2012 the District utilized the PDRMA health insurance program, rather than the Village of Oak Park's plan. The 2022 budget is the ninth year for the Health Insurance Fund. This fund was established to provide additional fund balance stabilization. PDRMA premiums will be paid from this fund, and each service area will pay into the fund. These costs are budgeted at a 6% increase. Employees pay 15% of the total health insurance cost (medical, dental, and vision). Employees may also opt out of the District's health insurance program, and in doing so receive a FSA reimbursement dependent on the amount of contribution the employee makes as a match.

#### Pensions

All full-time and part-time employees, whose positions are deemed to be scheduled for more than 1,000 hours annually, are required to be members of the Illinois Municipal Retirement Fund (IMRF). The District is required to contribute a percentage of the employee's salary (see below), while the employee is required to contribute 4.5% of their salary.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
6.65%	7.59%	7.76%	6.20%	4.31%

The District levies a property tax for IMRF purposes. Additionally, the District must pay Social Security (6.2%) and Medicare (1.45%) for each employee. The total pension (IMRF and FICA) for 2023 is projected to be 10.31% of the total payroll. The District is continuing

## 2023 Budget

to take steps to mitigate the impact of wages and benefits on future budgets by reviewing job descriptions of all positions to limit the number of employees required to participate in IMRF. The below chart shows the average number of IMRF employees for each year.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
88	72	74	74	75

### Long Range Budget Planning

Staff develop a Budget Plan that projects the District's financial condition for four years. Along with the District's 2023-2027 Capital Improvement Plan, the Budget Plan ensures that the District has the resources necessary to implement long-range goals and meet community needs as articulated in district's comprehensive master plan. Using this Plan, the Board can assess the long-term financial implications of current and proposed policies, programs, personnel, capital projects and debt, and adopt a budget that take into consideration not only current impacts but also future impacts of decisions made during the 2023 budget process.

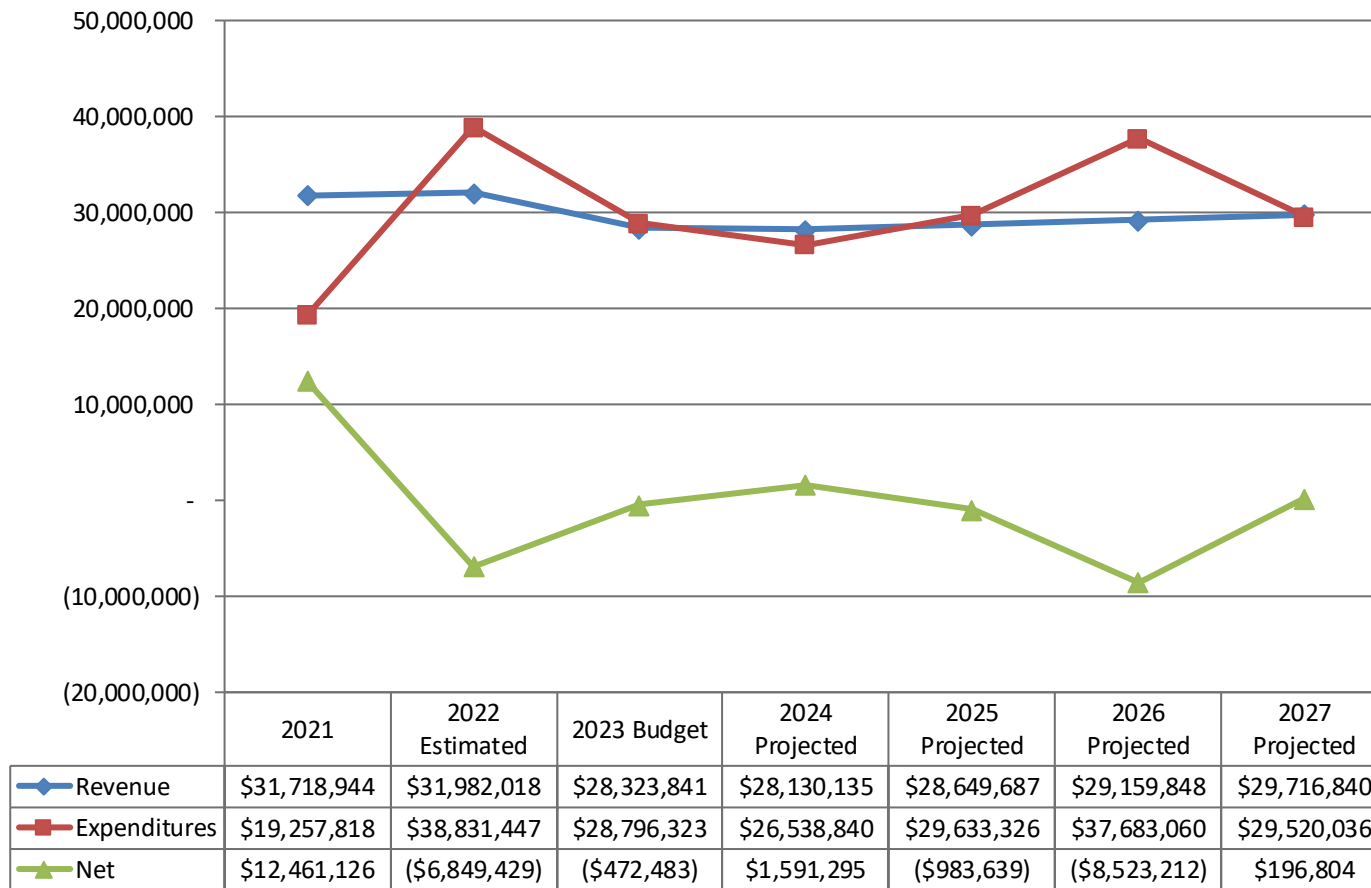
The methodology used in formulating the long-range plan starts with the District's fund balance policy. The budget plan must ensure that at the end of the 2027 estimate in each fund that they comply with the District's fund balance policy. The budget plans are shown at the beginning of each of the funds throughout this budget as well as in summary in the section below. The following factors were considered and are part of the District's budget plan.

- Capital Requirements as shown in the District's 2023-2027 Capital Improvement Plan, also available on the District's website
- Program revenue increasing by 19% over the 2022 estimates
- Debt repayment requirements through 2035 averaging \$2 million per year.
- Impact of future minimum wage increases. The District will maintain its minimum wage at \$14/hour in 2023, and increase to \$15/hour in 2024.
- Wage increases above the minimum wage growth of approximately 4%, effective January 1, 2022.
- Benefits costs increase of 6% due to medical costs increase trends.
- Contractual and Miscellaneous expense growth of 5%
- Material and Supply cost growth of 7%

### BUDGET SUMMARY

The 2023 Budget for the operating funds is increasing by 12.04% to \$22.35 million from the 2022 Budget. The increases are tied to opening of the CRC in Spring of 2023.

Total budget comparisons can be seen below. The budget deficits include capital expenditures to continue to follow the District's Capital Improvement Plans. All funds are projecting to remain in compliance with the District's Fund Balance Policy.



<b>Fund</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Percent Change</b>
Corporate	\$ 5,926,870	\$ 7,047,033	18.90%
IMRF	275,500	225,000	-18.33%
Liability	353,860	384,008	8.52%
Audit	20,660	29,015	40.44%
Recreation	9,210,950	10,062,879	9.25%
Museum	351,980	104,100	-70.42%
Special Recreation	493,096	562,560	14.09%
Special Facilities	3,015,267	3,509,871	16.40%
Historic Properties	299,668	425,555	42.01%
<b>Total Operating Funds</b>	19,947,851	22,350,021	12.04%
Health Insurance	1,257,144	1,193,167	-5.09%
Capital Projects	18,513,500	5,253,136	-71.63%
<b>Total Non-Operating</b>	19,770,644	6,446,303	-67.39%
<b>Grand Total</b>	\$ 39,718,495	\$ 28,796,324	-27.50%

## CONCLUSION

The pursuit of the Park District of Oak Park's mission continues as this budget forecasts the District's ability to provide quality and safe recreation programs, parks and facilities to our community during the 2023 Fiscal Year beginning January 1, 2023 and ending December 31, 2023.

Respectfully submitted,  
Park District of Oak Park Staff

## **2023 Budget Timeline**

May 5, 2022	Present 2023 Budget Guidelines to Park Board – Abstract Discussions on tax levy, wage increase, and fee increases
May 9 & 11, 2022	In person budget training for staff
<b>May 19, 2022</b>	<b>Park Board Approval of 2023 Budget Guidelines</b>
July 15, 2022	Budget goals and updated 2022 assessment due to Business Operations
July 20, 2022	All Budget Goals to Executive Director
July 21, 2022	2023-2027 CIP Presentation to the Park Board
July 22, 2022	Park Board Retreat
July 22, 2022	Business Operations to be done assembling draft narrative
<b>August 18, 2022</b>	Park Board approval of 2023-2027 CIP
July 25- August 5, 2022	Goal meetings with Executive Director
August 5, 2022	Business Operations to be done entering salary and benefits
August 5, 2022	Business Operations to be done entering utilities
August 5, 2022	Business Operations to be done with entering draft property tax levy – calculations to be reviewed by Board Treasurer and Executive Director
August 22, 2022	All Smart Fusion changes due to Business Operations (all other departments will be locked out of Smart Fusion)
August 26, 2022	Business Operations to be done with graphs and tables for the draft budget
August 26, 2022	Draft Budget distributed to Executive Director and Superintendents
August 29 – September 14, 2022	Draft Review meetings with Executive Director, Director of Finance, and Department Heads
September 18 – 20, 2022	IGFOA Conference

September 19- 22, 2022	NRPA Conference
September 23, 2022	First draft budget provided to the Board of Commissioners
September 29, 2022	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
October 13, 2022	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
<b>October 14, 2022</b>	Proposed Budget and Appropriation Ordinance available for 30 day Public Review
<u>October 26, 2022</u>	Publish notice of Public Hearing on Truth in Taxation <b>IF REQUIRED</b>
November 3, 2022	Truth in Taxation Public Hearing on Levy Ordinance (immediately prior to Committee of the Whole Meeting)
<u>November 19, 2022</u>	Publish notice of Public Hearing on Budget and Appropriation Ordinance
<i>November 17, 2022</i>	Public Hearing on Budget and Appropriation Ordinance (first action of Board Meeting)
<b>November 17, 2022</b>	Approval of the Tax Levy and Budget and Appropriation Ordinance (must have Quorum Present)
December 16, 2022	Draft Budget Letter completed by Business Operations
<i>December 27, 2022</i>	Last day to file Property Tax Levy Ordinance (Last Tuesday of December)
December 30, 2022	Final Budget Distributed to Staff
<i>March 31, 2023</i>	Last day to pass Budget and Appropriation Ordinance
<i>March 31, 2023</i>	Last day to submit Budget for GFOA Distinguished Budget Award
<i>April 1, 2023</i>	Last day to file abatement resolution for Public Act 102-0519 Levy Adjustment

**Bold – Board Action Required**

*Italics – Public Hearings and Legal deadlines*

Underlined – Published Notices

## Individual Fund Descriptions

### GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Operating on the modified accrual basis of accounting.

### SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditures for specified purposes.

- **Recreation Fund:** The Recreation Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. Debt service payments are made from the Recreation Fund. Operating on the modified accrual basis of accounting.
- **Special Facilities Fund:** The Special Facilities Fund is used to account for revenues and expenditures related to the programs that are not directly tax supported including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps. Operating on the modified accrual basis of accounting.
- **Illinois Municipal Retirement Fund:** The Illinois Municipal Retirement Fund is used to account for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy, which produces a sufficient amount to pay the District's contributions to the Fund on behalf of the District's employees. Transactions recorded are payments to IMRF, property taxes received, and interest earned. Operating on the modified accrual basis of accounting.
- **Liability Fund:** The Liability Fund is used to account for payment of liability insurance premiums, unemployment, and risk management. Financing is provided by a specific annual property tax levy. Operating on the modified accrual basis of accounting.

### 2023 Budget

- **Audit Fund:** The Audit Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District and audits on awarded grants. Operating on the modified accrual basis of accounting.
- **Museum Fund:** The Museum Fund is used to account for revenues received for the purpose of the maintenance and operations of the museums located at Pleasant Home and the second floor of Cheney Mansion. Operating on the modified accrual basis of accounting.
- **Special Recreation Fund:** The Special Recreation Fund is used to account for the expenditures related to the District's membership in WSSRA, in order to provide recreational programs for disabled individuals. Operating on the modified accrual basis of accounting.
- **Historic Properties Fund:** The Historic Properties Fund is used to account for the operation of the Cheney Mansion and Pleasant Home. Formerly known as the Cheney Mansion fund, it operates on the modified accrual basis of accounting.

### CAPITAL PROJECTS FUND

The Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

- **Capital Projects Fund:** The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the District not specifically accounted for in other funds. Operating on the modified accrual basis of accounting.

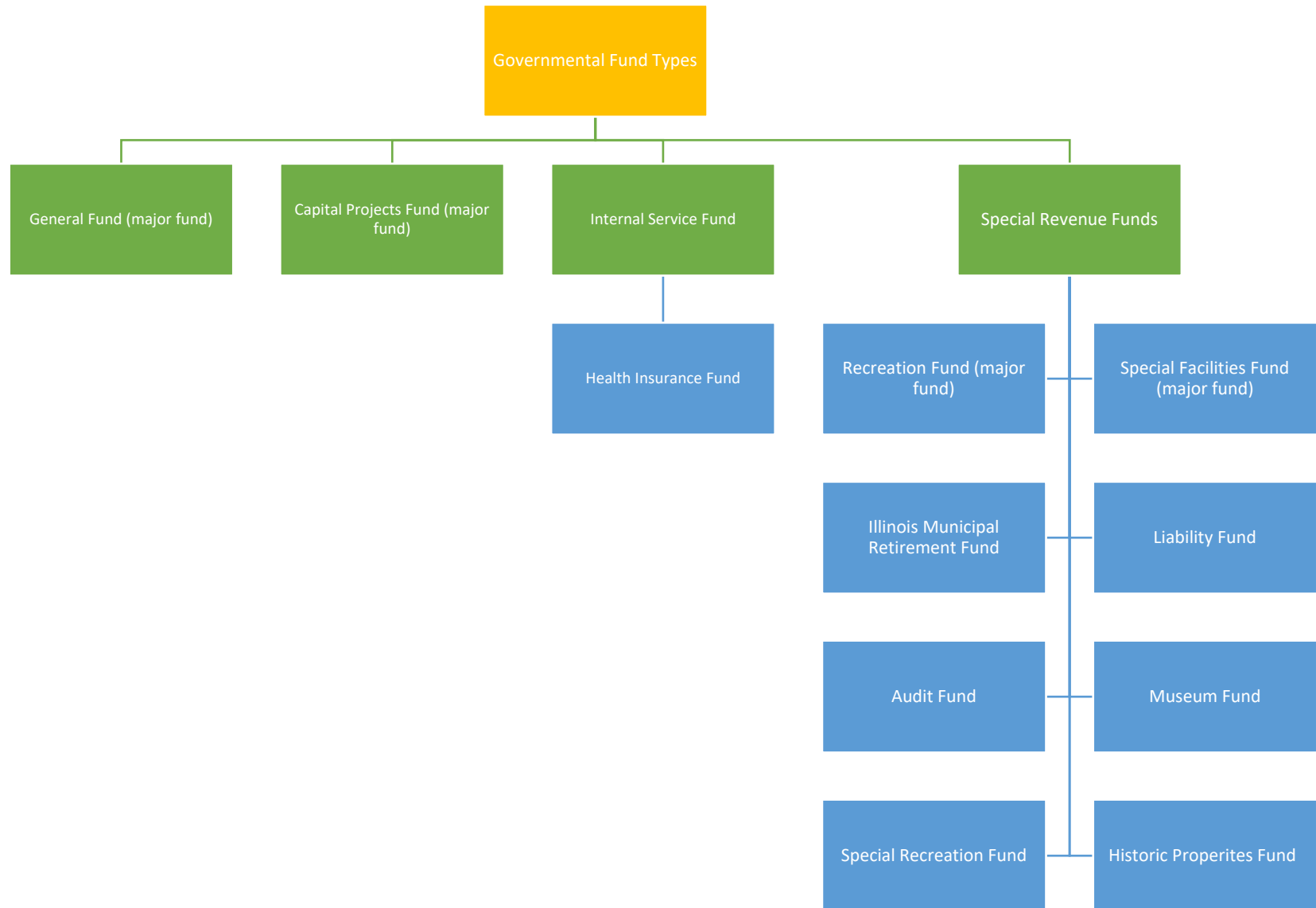
### INTERNAL SERVICE FUND

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

- **Health Insurance Fund:** The Health Insurance Fund is used to account for all costs associated with insurance risks for health insurance provided by PDRMA. Operating on the full accrual basis of accounting.



## Individual Funds Structure



## Fund Balance Policy

### Statement of Purpose

A Fund Balance Policy establishes a minimum level at which the projected end-of-year fund balance should be maintained. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

### Fund Balance Philosophy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the Corporate Fund to evaluate the Park District's continued creditworthiness.

### Scope

This policy provides for the minimum amount of fund balance the District should maintain. Should the fund balance exceed the target percentage by a significant amount, it is done with the intention to provide for needs caused by unforeseen events, and build the fund for planning for growth.

Fund balance is generally referred to as cash balance, however, is defined as the difference between assets and liabilities in a governmental fund, and current assets and current liabilities in enterprise type funds (i.e., internal service funds). A governmental fund is used to account for all or most of the Park District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The Corporate Fund is used to account for all activities of the Park District not accounted for in some other fund.

The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for operating funds. Operating funds include: Corporate, IMRF, Liability, Audit, Health Insurance, Recreation, Special Recreation, Revenue Facilities, and Historic

Properties. The minimum fund balance for the Museum Fund shall be 75% as this fund acts as both an operating as well as a capital reserve fund. There is no fund balance requirement for the Capital Projects Fund other than current budgets shall not place this fund in a negative position. The Debt Service Fund shall have a minimum reserve equal to the semi-annual interest payment.

The fund balance will be composed of three primary categories: 1) Non-spendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance. Their definitions are:

***Non-spendable Fund Balance*** - the portion of a governmental fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items and endowments).

***Restricted Fund Balance*** - the portion of a governmental fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

***Unrestricted Fund Balance*** is made up of three components:

***Committed Fund Balance*** - the portion of a governmental fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision-making.

***Assigned Fund Balance*** - the portion of a governmental fund's net assets to denote an intended use of resources

***Unassigned Fund Balance*** - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments).

### Flow Assumption

Funds receive their resources from a variety of revenue sources, including both restricted and unrestricted (committed, assigned and unassigned) revenue items. When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

**Protocol**

The following protocol will be enforced if the overall fund balance is under 20% or over 30%. It is assumed that budgeting constraints will be enacted if the fund balance is within this range.

- A. If it is under 20%
  - a. If the overall fund balance is between 15 and 25%, a plan lasting no more than five years will address this issue with budgetary adjustments to revenues and expenditures.
  - b. If the overall fund balance is less than 15%, then fund transfers to capital projects will be reduced.
- B. If it is over 30%
  - a. If the overall fund balance is between 25 and 35%, a plan lasting no more than three years will decrease fund balance to 25% with budgetary adjustments to revenues and expenditures.
  - b. If the fund balance is over 35%, then fund transfers to capital projects may be increased and the capital improvement plan may be adjusted.

## **Investment Policy**

### **Policy**

It is the policy of the Park District of Oak Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes and ordinances governing the investment of public funds.

### **Scope**

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's annual financial report and include the General Fund, Recreation Fund, Revenue Facilities Fund, Debt Service Fund, Capital Projects Fund, Nonmajor Governmental Funds, and any other funds that may be created from time to time. All transactions involving financial assets and related activity of the foregoing funds shall be administered in accordance with the provisions of this policy.

### **Deposits**

When money deposited by the District becomes collected funds and is not needed for immediate disbursement, it will be invested within two working days at prevailing rates or better in accordance with 30 ILCS 225/1

### **Investment Earnings**

In accordance with current Government Accounting Standards Board Statement standards, interest income will be reported as revenue in the fund that earned the interest. An operating transfer, approved by the Park Board, will be required to transfer interest earnings to any other Fund.

### **Valuation of Investments**

All investments will be valued in accordance with the current GASB Statement standards

### **Objectives**

1. *Safety of Control* - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall

portfolio. To attain this objective, diversification is required so that potential losses on individual securities and/or financial institutions do not exceed the income generated from the remainder of the portfolio.

2. *Liquidity* - The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements, which may be reasonably anticipated in any District fund. Maturities of investments of all funds shall not exceed two years, unless the Board of Park Commissioners approves a temporary extension of maturities, maturities of investment of Capital Funds shall not exceed three years.
3. *Return on Investments* - The investments portfolio of the District shall be designed to attain a market average rate of return throughout the budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.
4. *Maintaining the Public's Trust* - All participants in the investment process shall seek to act responsibility as custodians of the public and shall avoid any transactions that might impair public confidence in the District.
5. *Prudence* - Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio.
6. *Local Consideration* - The District shall make every attempt to invest in banking institutions operating in the Village of Oak Park, which actively promote and support local, civic and economic development.

### **Investment Instruments**

The District may invest in any type of security allowed by Illinois law, notably 30 Illinois Compiled Statutes 235 (30 ICS 235). A summary of the allowable instruments follows:

1. Passbook savings account
2. Now, Super Now, and Money Market Accounts, including, but not limited to, The Illinois Park District Liquid Asset Fund + (IPDLAF+)

or Illinois Metropolitan Investment Fund (IMET)

3. Commercial Paper - issuer must be a U.S. Corporation with more than \$500 million in assets, rating must be within three highest classifications by two standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporations' outstanding obligations.
4. State Treasurer's Investment Pool (The Illinois Funds)
5. Money Market Mutual Funds - registered under the Investment Company Act of 1940, provided the Portfolio is limited to bonds, notes, certificates, treasury bills, or other securities, which are guaranteed by the federal government as to principal and interest.
6. Repurchase Agreement collateralized by full faith and credit U.S. Treasury securities.
7. Certificates of Deposit, Time Deposits, and CDARS
8. Constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC.
9. Legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF
10. Bonds, notes, certificates of indebtedness, Treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
11. Obligations of U.S. government agencies which are guaranteed by the full faith and credit of the United States Government.
12. Short term discount obligations of the Federal National Mortgage Association

### **Diversification**

It is the policy of the District to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. Concentration in short term corporation obligations will not exceed 90% of the limit contained in Illinois law. Diversification strategies shall be determined and revised periodically by the Director of Finance.

### **Collateralization**

1. It is the policy of the District to require that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral to protect public deposits in a single financial situation if it were to default due to poor management or economics factors.
2. Eligible collateral instruments and collateral ratios (market value divided by deposit) are as follows:
  - a) U.S. Government Securities 110%

b) Obligations of Federal Agencies	110%
c) Obligations of Federal instrumentalities	125%
d) Obligations of the State of Illinois	125%
e) General Obligations Bond of the District	110%
f) Bank Deposit Guaranty Bond	125%

The ratio of fair market value of collateral to the amount of funds secured shall be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required.

### 3. Safekeeping of Collateral

- a. Third party safekeeping is required for all collateral. To accomplish this, the securities can be held at the following locations:
  - 1) A Federal Reserve Bank or its branch office
  - 2) At another custodial facility- generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
  - 3) By an escrow agent of the pledging institution.
- b. Safekeeping will be documented by an approved written agreement. This maybe in the form of a safekeeping agreement, trust agreement, escrow agreement or custody agreement.
- c. Substitution or exchange of securities held in safekeeping can be done without prior written notice of the District provided the market value of the replacement securities are equal to or greater than the market value of the securities being replaced. The District will be notified in writing of all substitutions.

### Safekeeping of Securities

- 1. Third party safekeeping is required for all securities. To accomplish this, the securities can be held at the following locations:
  - a. A Federal Reserve Bank or its branch office.
  - b. At another custodial facility generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
  - c. By an escrow agent of the pledging institution.
  - d. A financial institution on the Illinois State Treasurer's approval list of safekeeping banks.



2. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

### **Qualified Financial Institutions**

1. Depositories - Demand Deposits
  - a. Any financial institution selected by the District shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchases and sale of U.S. Treasury securities and safekeeping services.
  - b. The District will not maintain funds in any financial institution that is not a member of the FDIC or SAIF system. In addition, the District will not maintain funds in any institution not willing or capable of posting required collateral for funds in excess of FDIC or SAIF limits.
  - c. To qualify as a depository, a financial institution must furnish the Director of Finance or the Park Board Treasurer with copies of the latest two statements of conditions, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statement to the Executive Director/Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.
  - d. Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Accounting Supervisor on an annual basis. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.
  - e. All financial institutions acting as depository for the District must enter into a "Depository Agreement."
2. Banks and Savings and Loans- Certificates of Deposit

Any financial institution selected to be eligible for the District's certificate of deposit purchase program must meet the following requirements:

  - a. Shall provide wire transfer and safekeeping services
  - b. Shall be a member of the FDIC or SAIF system and shall be willing and capable of posting required collateral for funds in excess of FDIC and SAIF insurable limits.
  - c) To qualify as a depository, a financial institution must furnish the Accounting Supervisor or the Park Board Treasurer with

copies of the latest two statements of condition, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.

3. Sixty-five percent Rule

The amount of funds deposited and/or invested in a financial institution shall not exceed 65% of the capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

### **Management of Program**

1. The following individuals are authorized to purchase and sell investments, authorized wire transfers, authorized the release of pledged collateral, and to execute any documents required under this policy. Two signatures are required for all of investment transactions.
  - a. Finance Manager
  - b. Executive Director
  - c. Director of Finance
- I. These documents include:
  - a. Wire Transfer Agreement
  - b. Depository Agreement
  - c. Safekeeping Agreement
  - d. Custody Agreement
2. Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in any investment transactions except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the

activities of subordinate or any other person involved in such transactions for the District.

3. The Wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Director of Finance who shall periodically review them for consistency with District policy and State law and who shall be assisted in this function by District legal counsel. These agreements include but are not limited to:
  - a. Wire Transfer Agreement
  - b. Depository Agreement
  - c. Safekeeping Agreement
  - d. Custody Agreement

### **Ethics and Conflicts of Interest**

Officers and employees of the District who are involved in the investment process shall refrain from any personal business activity that could conflict with the execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Park District Board of Park Commissioners any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal, financial or investment positions that could be related to the performance of the District's portfolio.

Employee and officers shall subordinate their personal investment transactions to those of the District particularly with regard to the timing of purchases and sales.

### **Indemnification**

Investment officers and employees of the District acting in accordance with this investment policy and written procedures as have been or may be established and exercising due diligence shall be relieved of personal liability for an individual's security credit risk or market changes.

### **Reporting**

The Director of Finance shall submit to the Park Board a comprehensive annual report on the investment program and activity. The report shall include a review of the fiscal year's overall performance as well as a projection of what may be anticipated in the next fiscal year. This report shall be reviewed as part of the external annual audit of the District's financial records.

**Administrative Help**

The District shall provide and pay for professional and administrative help, staff and equipment necessary to carry out the duties and responsibility contained in this investment policy and the procedures established for operations of the program.

**Amendment**

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

**Conflict**

All District Ordinances and parts of Ordinances and all Resolutions and Policy statements or parts thereof in conflict with this policy or any parts thereof are hereby repealed. In the event of any conflict between this policy and the Illinois Compiled Statutes or case decisions of the State of Illinois, the then Statutes and case law decisions shall control.

**Captions and Headings**

The captions and headings and used herein are for convenience of reference only and do not define or limit the contents.

## Debt Management Policy

### Statement of Purpose

Where inappropriate levels of debt can create financial difficulties, reasonable levels of debt provide a mechanism to reduce costs for the District by allowing critical projects to be completed on a timely basis rather than using current funds. Debt is issued to achieve desired goals in acquiring, developing, and improving the District's parks and facilities and in purchasing necessary capital items for conducting the operations of the District. All types of legal debt will be considered.

### Debt Issuance

When the District finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. All debt issuance must be approved by the Board of Commissioners. The District shall try to confine long-term borrowing to capital improvements and projects that have useful lives of 10 or more years. Except in emergencies or other extraordinary circumstances, borrowing should be undertaken only to fund capital improvements within the Capital Improvement Plan. The District's goal is to keep the average maturity of General Obligation bonds at or below 10 years. However, longer maturities may be considered for projects with useful lives greater than 10 years. Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$25,000 or less with short lives or replacement of existing equipment. Debt financing may be used for major, non-recurring items with a minimum of four years of useful life. Along with advice of Financial Advisors specializing in municipal government debt financing, the District will determine type of sale (negotiated or competitive) based upon issue size and market condition. This process will take consideration to the lowest total cost to the District considering interest rates as well as issuance costs. Financial Advisors will be selected on the basis of merit using a competitive RFP process. This process assures selection of the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP.

### Debt Service Levels

Under the Property Tax Extension Limitation Law (PTELL), the District's non-referendum debt service limit based on the 1994 debt service extension base (DSEB) is \$219,549. As required by the PTELL, it will be the policy of the District to require voter approval to increase this limit for any major acquisition or development. Beginning in 2009, the DSEB will increase by the Consumer Price Index on an annual basis. The

2020 DESB is \$264,816. The maximum amount of debt that can be issued is 2.875% of EAV. These limitations will be verified and adhered to when new debt issuances are considered.

<b><u>Legal Debt Limits</u></b>		
	2020 Equalized Assessed Valuation (EAV)	2,028,681,978.00
	Statutory Debt Limit @ 2.875% EAV	58,324,606.87
	Statutory Non-Ref Debt Limit @ 0.575%	11,664,921.37

### **Creation of Debt**

No commissioner, committee, officer, or any other person employed or associated with the District shall be authorized to create any financial liability on behalf of the District except where said liability shall be approved in nature and amount by the Board and recorded in the minutes of said meeting and/or in accordance with the District's purchasing policy.

### **Market Review**

The District will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the District the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a net present value savings must be of some significance over the life of the respective issue. The Government Finance Officers Association recommends a savings (net of all issuance costs and any cash contribution to the refunding) of at least 3-5 percent.

### **Amendment**

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

## Revenue Policy

### Statement of Philosophy

The Park District uses multiple sources of revenue to supplement the revenue received in the form of taxes, because it is not financially feasible or healthy to rely solely on one source of revenue. Some of these sources may include fees and charges, intergovernmental, rentals, sponsorships and donations, and program revenues. The Park District will evaluate all new sources of revenue before acceptance to prevent compromising the mission of District. The Park District is always vigilant about finding new sources of revenue to improve the revenue mix of the District.

### Revenue Sources Types

The following revenues sources are based on the Government Finance Officers classifications that are used in the District's annual financial audit as well as annual budget.

#### Taxes

The Park District receives Property Taxes from the property owners of Oak Park. The District levies taxes in accordance with the Property Tax Extension Limitation Law (PTELL). The District currently levies taxes for seven purposes including Corporate, IMRF, Liability, Auditing, Recreation, Museum, and Special Recreation.

#### Fees and Charges

The Park District of Oak Park charges fees for facility usage and sale of products including pool passes, ice rink usage, dog park usage, field usage, tours and program participation. The Park District will not charge fees to residents for entrance into parks, playgrounds, sled hills, or informal use of outdoor athletic facilities. Facility fees and charges are determined by the Facility Fees and Program Pricing Guidelines.

**Intergovernmental Revenue**

Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing Districts. The Park District also has a strong history of receiving grant from numerous government entities.

**Rental Income**

The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

**Miscellaneous Revenue**

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

Interest is received from all investments including:

- Cash Bank Accounts at Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits through PMA

**Sponsorship and Donations**

The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on tax payers and participants for events such as the Frank Lloyd Wright Races, Summer Concert Series, and other holiday special events.



**Other Financing Sources**

The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, and transfers for debt service payments.

**Program Revenues**

Program revenues are fees paid from residents and non-residents to take part in programs that Park District puts on yearly. Program revenues are received in the Corporate, Recreation, Revenue Facilities, and Historic Properties Funds with the majority in the Recreation and Revenue Facilities Funds. Program prices are determined by the Facility Fees and Program Pricing Guidelines.

**Amendment**

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

## **Procurement Policy**

The Board of Commissioners recognizes the need that materials, supplies, equipment and services of the quality and quantity required to operate the District be specified, described, and procured in a manner that provides for full and free competition among potential suppliers.

Formal competitive sealed bids consistent with this policy will be solicited on all procurements except:

1. Those that are clearly identified and justified in writing as "sole source" and that are approved by the Board in advance of purchase.
2. Those purchases of an emergency nature that requires immediate implementation in order to eliminate major problems and that are approved by the Executive Director and authorized by the Board.
3. Those purchases specifically excluded from the bidding process by Illinois State Statutes.
4. Those whose cost is less than \$20,000.00 and that are approved by the Executive Director.

### **Informal Quotations**

Requests for informal quotations for purchases costing more than \$500.00 but less than \$20,000.00 need not be formally and publicly advertised. Items in this range shall have at least three quotes, whenever possible, that are solicited by either written or oral invitation.

Certain items (i.e. commodities) routinely purchased on a repetitive basis may be purchased from selected prequalified vendors. These items and vendors shall be reviewed annually, in January, by Department Heads with the Director of Finance and approved by the Executive Director.

Upon approval by the Executive Director or their designee, the award is made to the lowest and best quotation meeting the specifications, delivery date and other required terms and conditions of purchase.

### **Formal Bidding**

Requests for formal bids for those procurements costing \$20,000.00 or more will be formally and publicly advertised. At least one notice will be published in the local newspaper not less than 14 days before the bids are "closed". Sealed bids will remain sealed until the formal "bid opening" is conducted by a designated District employee with at least one witness at the place, time and date specified in the advertisement. Upon recommendation of the Executive Director and approval of the Board, the award will be made to the lowest qualified bidder meeting

the specifications and other required terms and conditions of the procurement. The right is reserved to reject any bids if such action is deemed by the Board to be in the best interests of the District.

**Local Purchasing**

Park District personnel should seek to purchase goods and services from Oak Park vendors when they are of comparable quality to goods or services purchased from vendors not located in Oak Park. The District will promote purchasing from Oak Park vendors by allowing an additional 15% to be spent on goods and services under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

**Environmentally Aware Purchasing**

Park District personnel should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations. These products should have a third party certification of environmentally preferred status such as the Green Seal or Energy Star when feasible. The District will promote buying the environmentally preferable products by allowing an additional 15% to be spent on items under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

Environmentally Preferable Products include:

- Products that reduce greenhouse gas emissions or are made with renewable energy
- Products that reduce the use of toxins hazardous to the environment and employee and public health
- Products that contain the highest possible percentage of postconsumer recycled content
- Products that reduce air and water pollution
- Products that reduce waste
- Suppliers who strive to improve their environmental performance and provide environmentally preferable products, and who can document the supply-chain impacts of their efforts
- Reusable products
- Products that serve several functions (e.g., copier/printers, multipurpose cleaners) and reduce the overall number of products purchased

**2023 Budget**

Each procurement action will be fully documented consistent with District purchasing procedures. Any variance from the above policies must have prior approval of the Board.

**Amendment**

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

## Fixed Asset Policy

The purpose of this document is to explain the Government's process for capital asset accounting. The Government acquires and constructs capital assets in pursuit of its mission. In line with GAAP and best business practices, this document sets forth the requirements for accounting for these assets, as well as the definitions of different types of such assets. To account for assets with depreciating values and to amortize them over their useful lives, capital assets must be recorded and capitalized in accordance with U.S. GAAP. If their value is below the Government's capitalization threshold, assets are neither added to the capital asset accounts nor are they depreciated; rather they are fully expensed at the time of acquisition.

### Safeguarding Of Park District Assets

The responsibility for control of the fixed asset will reside with the department where the fixed asset is located. The Superintendent of Business Operations shall ensure control is maintained by establishing a fixed asset inventory. The inventory will include the following for each asset:

- Asset description
- Asset serial number/ model number
- Asset type (i.e. Building, Machinery and Equipment)
- Acquisition date
- Vendor Name
- Cost and Purchase order number
- Assigned location
- Park District ID tag number
- Estimated useful life
- Department
- Cost Center
- Account number

This list will be maintained, updated, reviewed and audited by the Business Operations Department on a regular basis. Operating departments

shall report any acquisition, disposal, and transfer of fixed assets promptly to the Superintendent of Business Operations, or designee, to reflect changes in a timely fashion in the inventory records. Asset purchases, which fall under the capitalization threshold, will be included in the inventory if the item is over \$1000. However, the cost of the asset will be expensed and not capitalized, and thus not depreciated.

**Capitalization**

Capital fixed assets will be reported at historical cost, which shall include all costs incidental to the acquisition (i.e. freight, legal fees) and preparation (i.e. installation) for use of the asset. Where historical cost information is unavailable, the replacement value indexed back to the acquisition year or a realistic estimate will be used. Donated assets will be recorded at fair market value as of the date of the donation. Additions or improvements will be capitalized only if it extends the life of the asset and increases its service potential. The costs of normal maintenance to infrastructure such as crack filling and sidewalk patching will not be capitalized, but expensed. The cost of land is recorded as a fixed asset, but is not depreciable.

Capital asset depreciation is computed on a straight-line basis over the assets' estimated useful life with no allowance for salvage value. Depreciation expense is recorded based on the date of the acquisition. In the event that a capital fixed asset is retired before the end of its estimated useful life, any remaining cost of the asset should be expensed in the period of retirement. If an asset continues to be used in operations after the expiration of its estimated useful life, no more depreciation expense will be recorded on that asset.

Fixed asset useful lives, capitalization thresholds and inventory thresholds will be according to the attached schedule.

**Amendment**

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

**Definitions**

*Supplies* – Items that have a useful life of one year or less, which need to be replenished periodically, and which have a value of less than \$1000 per individual unit. Supplies are not on the inventory listings and are expensed in the fiscal year they are purchased. Internal controls should be established for supplies in the individual departments to protect the Park District from loss due to theft of misuse.

*Fixed Assets* – Fixed assets shall include land, land improvements, easements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, works of art and historical treasures, infrastructure and all other tangible assets that have a useful life of more than one year and which have a value of \$1000 or more per individual unit. They are distinguished from Supplies by the longevity of usefulness and a monetary value.

*Infrastructure* – Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. [SGAS 34]

*Capital Fixed Assets* – Fixed assets that are reported on the financial balance sheet. All capital assets are fixed assets, but not all fixed assets are capital assets. A monetary criterion, capitalization threshold, is used to determine whether a given fixed asset should be capitalized and reported on the balance sheet. Ancillary costs should be included in the cost of the capital fixed asset.

*Ancillary Costs* – Costs relating to placing the capital fixed asset in service. Examples of the costs by category:

- Land – Legal and title fees; professional fees of engineers, attorneys, appraisers, financial advisors; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and costs related to demolition of unwanted structures.
- Infrastructure – Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and cost related to demolition of unwanted structures.
- Buildings and Improvements- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; damage payments; costs of fixtures permanently attached to a building or structure; insurance premiums, interest and related costs incurred during construction; and any other costs necessary to place the building or structure into its intended location.
- Other Capital Fixed Assets – Transportation charges; installation costs; extended maintenance warranty contracts at time of purchase; any other normal or necessary costs required to place the asset in its intended location and condition for use.

*Controlled Fixed Asset* – Fixed assets that have a value of \$1000 or more per individual unit, but are under the capitalization threshold. Controlled fixed assets will be included on the fixed asset inventory listing, but will not be capitalized nor included on the balance sheet. They will be expensed in the fiscal year in which they have been placed into service.



*Capitalization Threshold* – The monetary criterion which determines whether a fixed asset should be capitalized and reported on the balance sheet and depreciation expense calculated and recorded in the schedule of expenses of the Park District's Comprehensive Annual Financial Report.

*Depreciation Expense* – The process of expensing the purchase price of a capital fixed asset over the useful life of the asset.

*Straight-line Depreciation Method* – This method assumes the asset provides constant benefits. If an asset has a useful life of ten years, then each year 1/10 of that asset's depreciable value is expensed based on the month it was placed into service.

*Additions* – Any acquisitions over \$1000 will be included in the fixed asset inventory listing. Any fixed assets above the capitalization threshold will be added as capital fixed assets and depreciated. Additions shall be substantiated by a purchase order and paid invoice.

*Deletions* – The responsibility for reporting the disposal or sale of assets rests with the Park District department which maintains control over the asset. The department should contact the Business Operations Department to coordinate the disposal of the fixed asset. Fixed assets can only be sold, donated, transferred to an outside agency, or otherwise disposed by Board Authorization. Any fixed asset that is disposed should be deleted from the fixed asset database.

*Transfers* – The department who is initiating the transfer shall notify the Finance Department of any assets transferred from one department to another.

*Maintenance and Repair* – The costs associated with general maintenance and repair that do not add value to an asset or materially extend the asset's useful life are expensed in the period incurred rather than being capitalized. Major repairs and/or rehabilitation, which materially extend the useful life of an asset, are capitalized and depreciated over the remaining life of the related asset.

Fixed Asset useful lives, capitalization thresholds and inventory thresholds are as follows on the next page:

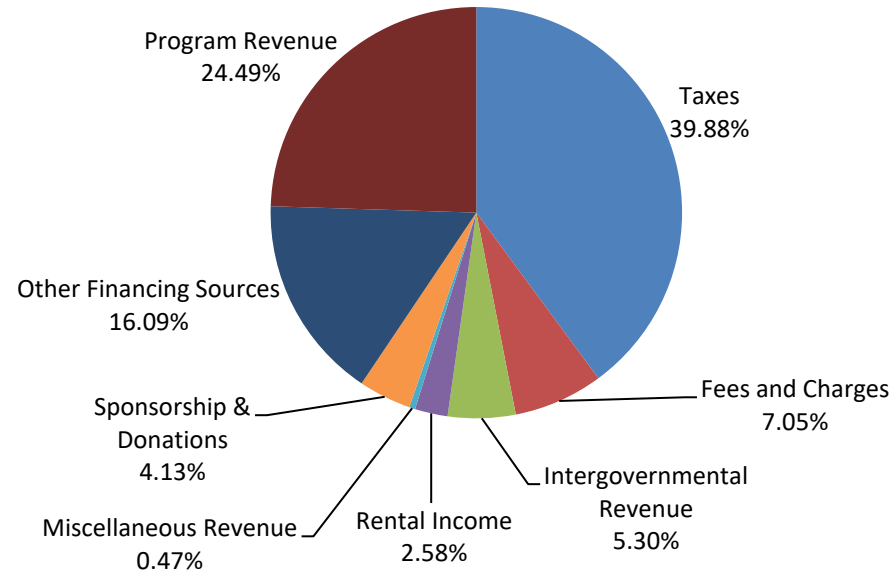
<b>Fixed Asset</b>	<b>Useful Life</b>	<b>Capitalization Threshold</b>	<b>Inventory Threshold</b>
<b>Land</b>	N/A	All	N/A
<b>Land Improvements</b>	20	\$25,000.00	\$1,000.00
Structural (i.e. Parking lots, fencing)	20	\$25,000.00	\$1,000.00
Groundwork (landscaping)	30	\$25,000.00	\$5,000.00
<b>Buildings</b>	45	\$50,000.00	\$1,000.00
<b>Building Improvements</b>			
HVAC Systems	20	\$50,000.00	\$1,000.00
Roofing	20	\$50,000.00	\$1,000.00
Electrical/ Plumbing	30	\$50,000.00	\$1,000.00
Carpet Replacement	10	\$50,000.00	\$1,000.00
<b>Vehicles and Tractors</b>	5 to 15	\$10,000.00	\$1,000.00
(dependent on the vehicle replacement schedule)			
<b>Machinery &amp; Equipment</b>			
Computers and related equipment	5	\$10,000.00	\$1,000.00
Office Equipment	5	\$15,000.00	\$1,000.00
Telecommunications Equipment	5	\$15,000.00	\$1,000.00
Maintenance Equipment	7	\$15,000.00	\$1,000.00
Outdoor Recreation (Playground) Equipment	10	\$15,000.00	\$1,000.00
Kitchen Equipment (appliances)	10	\$5,000.00	\$1,000.00
<b>Furniture &amp; Fixtures</b>	5	\$10,000.00	\$1,000.00
<b>Art Works &amp; Historical Artifacts</b>	N/A	\$25,000.00	\$1,000.00

## Revenue Sources Budget Year 2023

### Revenue Type Comparison

The Park District receives most of its revenue from Taxes and Charges for Services. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.

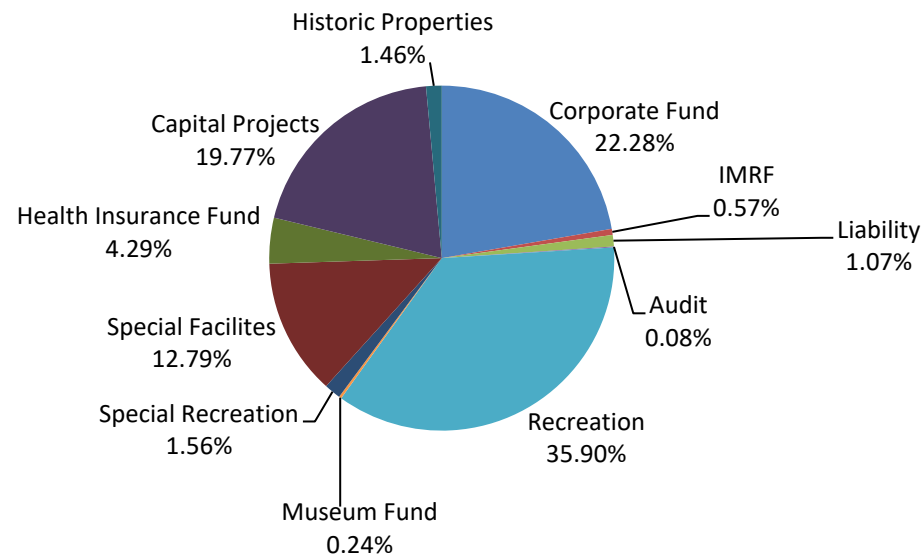
### 2023 Total Revenue Sources



### Revenue Distribution Comparison

Capital Projects will receive 19.77% of all revenue due to transfers from other funds, as well as grants used to fund various infrastructure improvements. The General Fund, IMRF, Liability, and Audit Fund revenues are made up of Property Tax revenues used to support the general administration of the Park District. The Recreation Fund receives revenue from Property Tax and program revenues to support the programs within this fund. The Museum Fund and Special Recreation Fund are primarily funded through Property Taxes. The Special Facilities Fund revenues are derived solely from fees and program revenues, which completely support the programs and facility maintenance included in this fund. The Health Insurance Fund is financed through transfers made from other funds to help pay for health insurance premiums. The Historic Properties Fund receives a mix of rental income and program revenues.

### 2023 Total Revenue by Fund



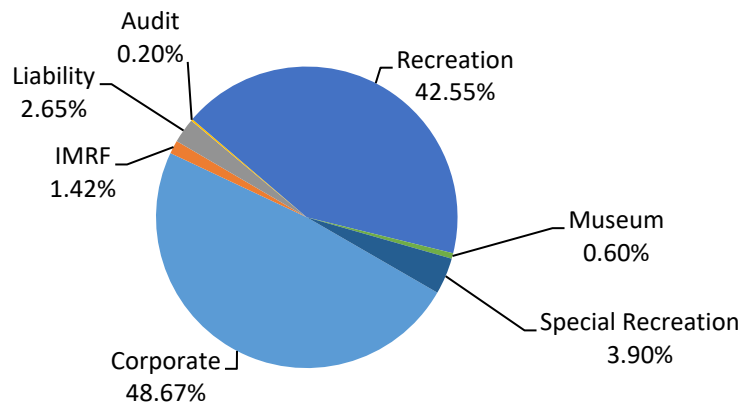
## Taxes

### Description

The District levies an annual property tax, which is limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the annual property tax change to the lesser of the consumer price index (CPI) or 5%. For the 2023 budget, the tax levy approved in November 2022 (2022 tax year levy) will fund 2023 operations. The CPI for the 2022 tax year is 7.0%, however, the District 2022 tax levy is 5.0%.

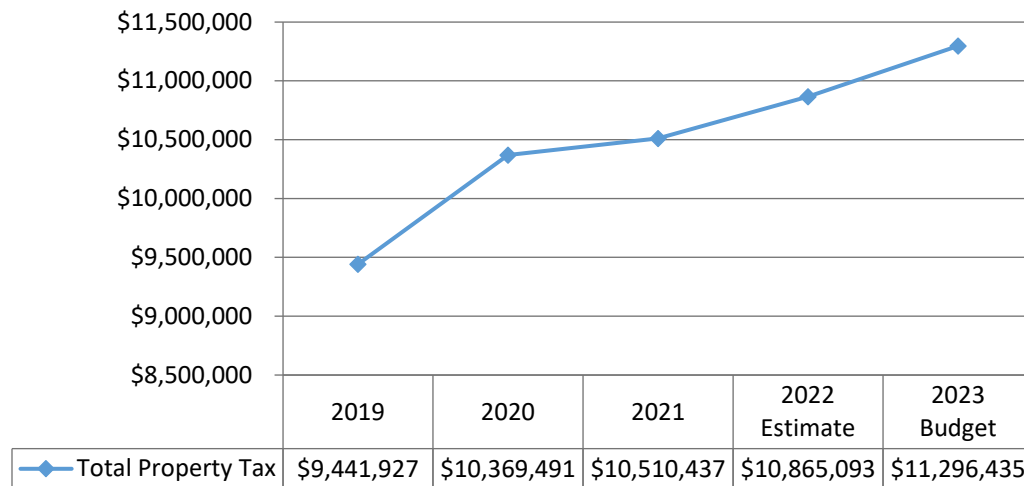
### 2023 Property Tax Distribution

#### 2023 Budget



## Historical Analysis

### Total Property Tax



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$4,220,160	\$4,516,880	\$4,936,790	\$4,953,373	\$5,497,970
IMRF	\$363,159	\$371,348	\$99,413	\$202,767	\$160,733
Liability	\$370,985	\$380,060	\$520,946	\$288,525	\$299,860
Audit	\$20,349	\$20,834	\$21,094	\$21,806	\$22,663
Recreation	\$3,831,956	\$4,419,120	\$4,474,073	\$4,625,042	\$4,806,740
Museum	\$50,091	\$51,285	\$51,924	\$353,676	\$67,570
Special Recreation	\$585,228	\$609,963	\$406,197	\$419,904	\$440,899
<b>Total Property Tax</b>	<b>\$9,441,927</b>	<b>\$10,369,491</b>	<b>\$10,510,437</b>	<b>\$10,865,093</b>	<b>\$11,296,435</b>

## Budget Assumptions

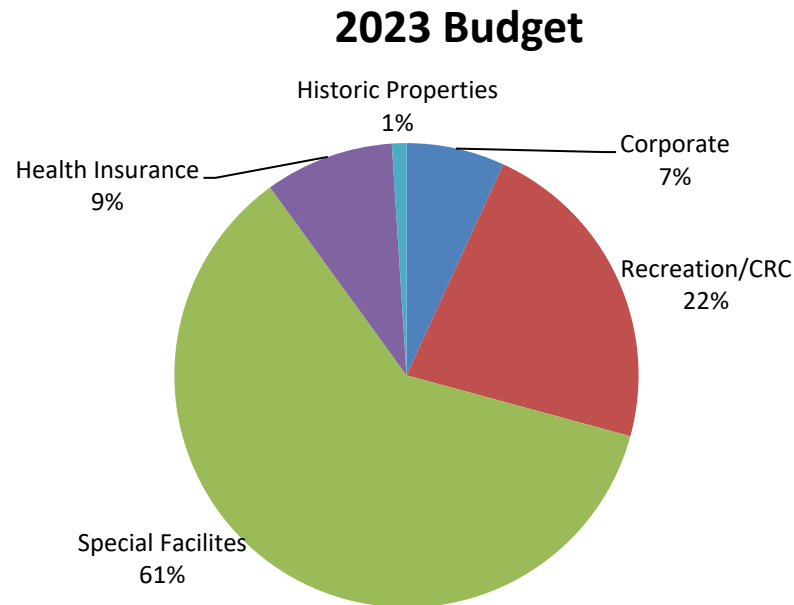
The amount of the property tax levy is set at the amount of funds needed to meet the current operating and capital obligations while also keeping each fund in line with fund balance targets.

## Fees and Charges

### Description

The Park District of Oak Park charges fees for facility usage and sale of products. These fees are charged for pool passes, ice rink usage, dog park usage, field usage, tours and program participation. Employee contributions for health insurance premiums are also accounted for under fees and charges.

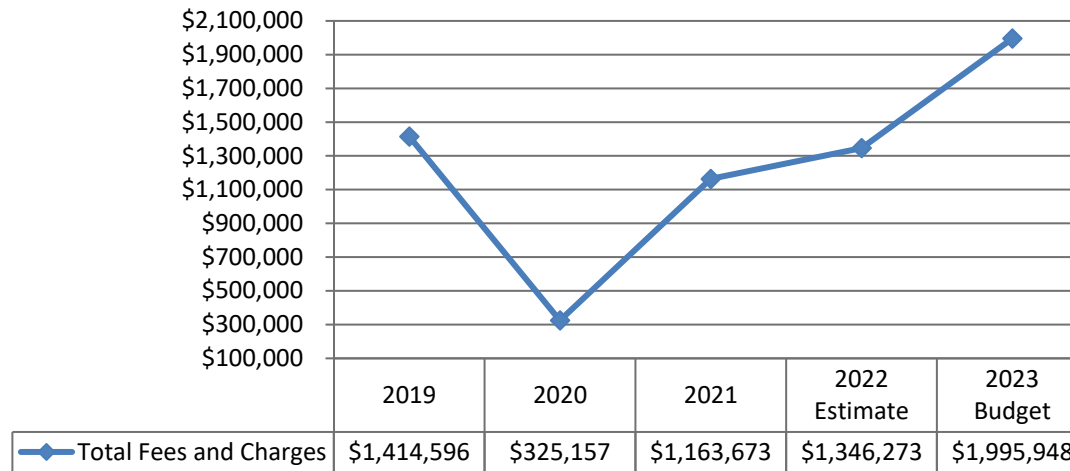
### 2023 Fees and Charge Distribution





## Historical Analysis

### Total Fees and Charges



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$124,590	\$74,121	\$153,289	\$123,600	\$136,750
Recreation/CRC	\$0	\$0	\$0	\$0	\$446,600
Special Facilities	\$1,138,076	\$105,246	\$873,998	\$1,064,673	\$1,213,041
Health Insurance	\$138,030	\$137,940	\$129,485	\$139,000	\$179,457
Historic Properties	\$13,900	\$7,850	\$6,900	\$19,000	\$20,100
<b>Total Fees and Charges</b>	<b>\$1,414,596</b>	<b>\$325,157</b>	<b>\$1,163,673</b>	<b>\$1,346,273</b>	<b>\$1,995,948</b>

## Budget Assumptions

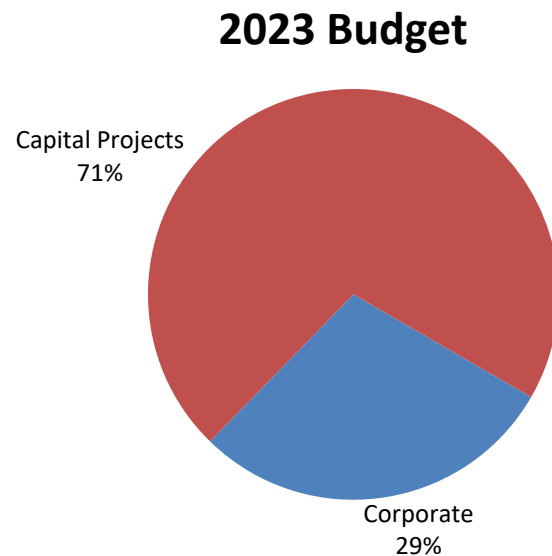
Fees and charges are being raised by 10% for pool passes and daily admissions. For other fees, revenues have been adjusted to reflect market conditions and to cover program expenses, which are anticipated to be approximately 5%.

## Intergovernmental Revenue

### Description

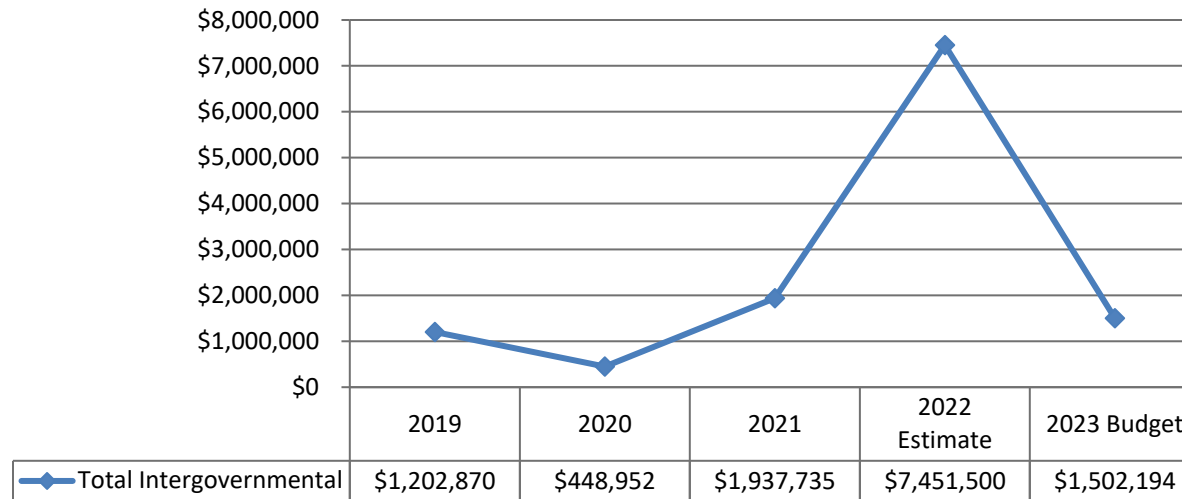
Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing districts. It is based on a formula using the amount of corporate property tax that was lost when the replacement tax was created. All Personal Property Replacement Tax revenue is allocated to the general fund. The Park District also has a strong history of receiving grants from numerous government entities.

### 2023 Intergovernmental Distribution



## Historical Analysis

### Total Intergovernmental



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$214,901	\$275,612	\$314,615	\$555,000	\$435,000
Capital Projects	\$987,969	\$173,340	\$1,623,120	\$6,896,500	\$1,067,194
<b>Total</b>					
<b>Intergovernmental</b>	<b>\$1,202,870</b>	<b>\$448,952</b>	<b>\$1,937,735</b>	<b>\$7,451,500</b>	<b>\$1,502,194</b>

## Budget Assumptions

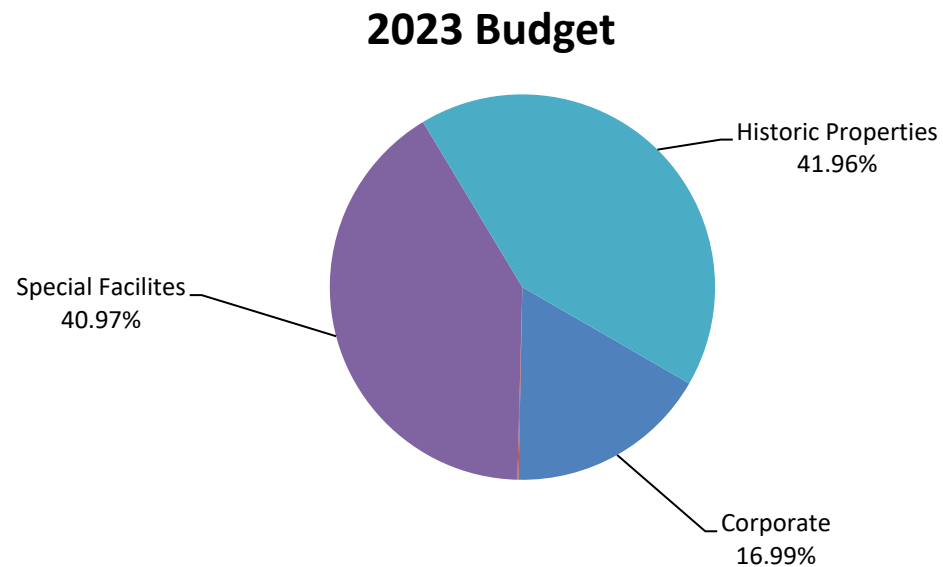
OSLAD and Clean Energy Grants were awarded for fiscal year 2019. The District received a TIF rebate in 2019 but did not budget for TIF rebates from the Village of Oak Park in the Capital Projects Fund in 2020 or 2021. The large amount of grants in 2022 were awarded for the Community Recreation Center through the Illinois Department of Commerce and Economic Opportunity, ARPA funds from the Village of Oak Park, and a Museum grant for Pleasant Home through IDNR. 2023 revenues include an Illinois Clean Energy grant for the Community Recreation Center. All years also include the District's PPRT receipts, which have been higher than past years due to inflation, but the District is expecting an approximate 20% decrease in those receipts in 2023.

## Rental Income

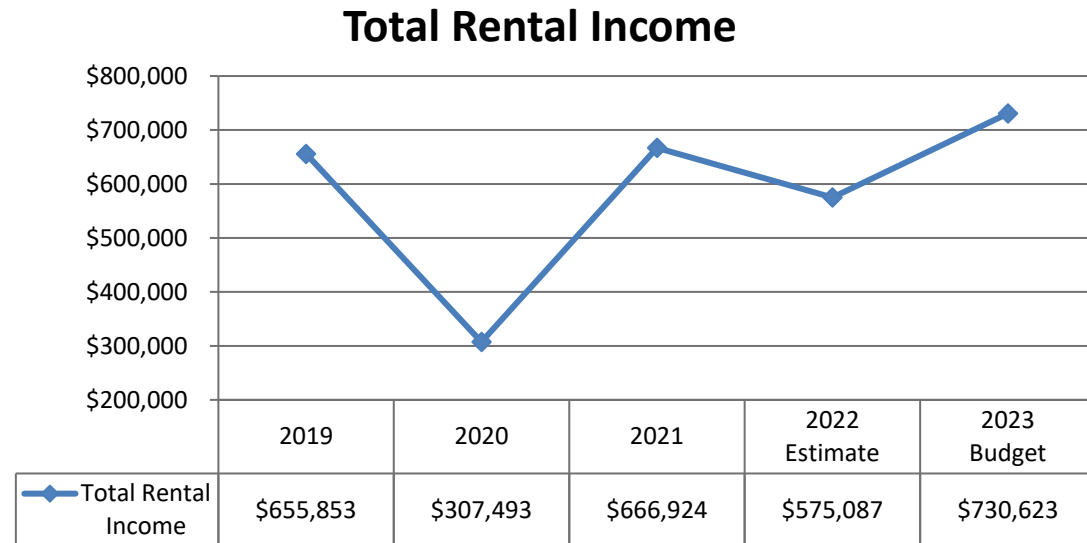
### Description

The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

### 2023 Rental Income Distribution



## Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$153,570	\$54,241	\$83,174	\$78,889	\$124,139
Recreation	\$0	\$0	\$0	\$0	\$600
Museum	\$0	\$1,400	\$49,830	\$0	\$0
Special Facilities	\$310,666	\$162,990	\$295,011	\$238,726	\$299,333
Historic Properties	\$191,616	\$88,863	\$238,910	\$257,472	\$306,550
<b>Total Rental Income</b>	<b>\$655,853</b>	<b>\$307,493</b>	<b>\$666,924</b>	<b>\$575,087</b>	<b>\$730,623</b>

## Budget Assumptions

The rental rates charged are to be competitive to the market and must include the wages of the onsite Rental Attendant. The number of rentals is based upon current rate structure and historical usage.

## Miscellaneous Revenue

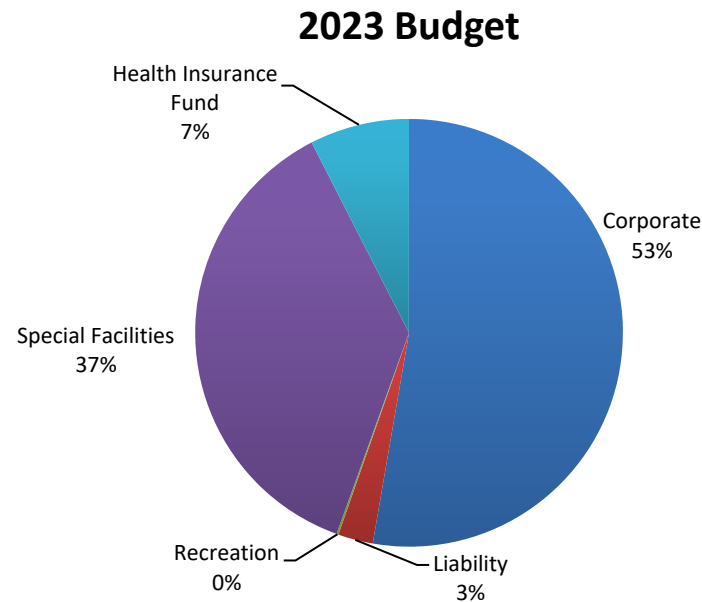
### Description

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

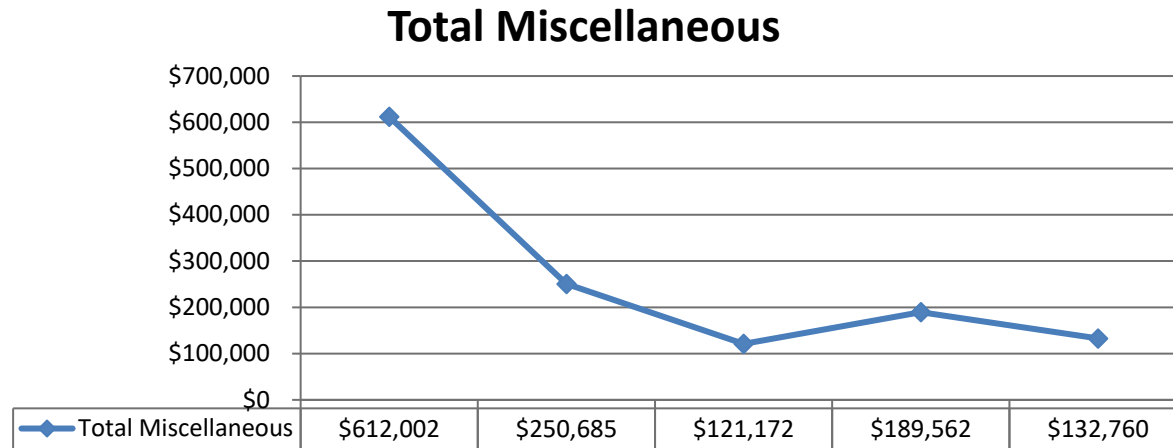
Interest received from investments include:

- Cash Bank Accounts at Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits, a money market account and investment shares through PMA

### 2023 Miscellaneous Revenue Distribution



## Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$354,952	\$195,098	\$40,884	\$125,000	\$70,000
Liability	\$2,608	\$28,756	\$42,999	\$3,500	\$3,500
Recreation	\$58,125	\$6,794	\$0	\$195	\$200
Special Facilities	\$88,991	\$13,330	\$13,623	\$50,867	\$49,060
Health Insurance Fund	\$0	\$1,000	\$21,605	\$10,000	\$10,000
Capital Projects	\$107,326	\$5,707	\$0	\$0	\$0
Historic Properties	\$0	\$0	\$2,060	\$0	\$0
<b>Total Miscellaneous</b>	<b>\$612,002</b>	<b>\$250,685</b>	<b>\$121,172</b>	<b>\$189,562</b>	<b>\$132,760</b>

## Budget Assumptions

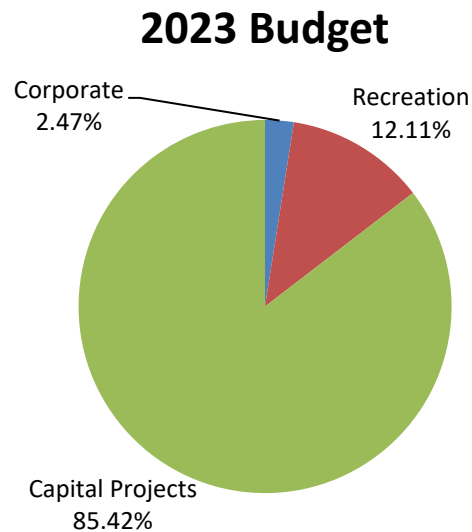
The Park District budgets conservatively for Miscellaneous Fees. No significant variances are expected in 2023.

## Sponsorship and Donations

### Description

The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on taxpayers and participants for events such as the Frank Lloyd Wright Races, the Summer Concert Series, and other holiday special events.

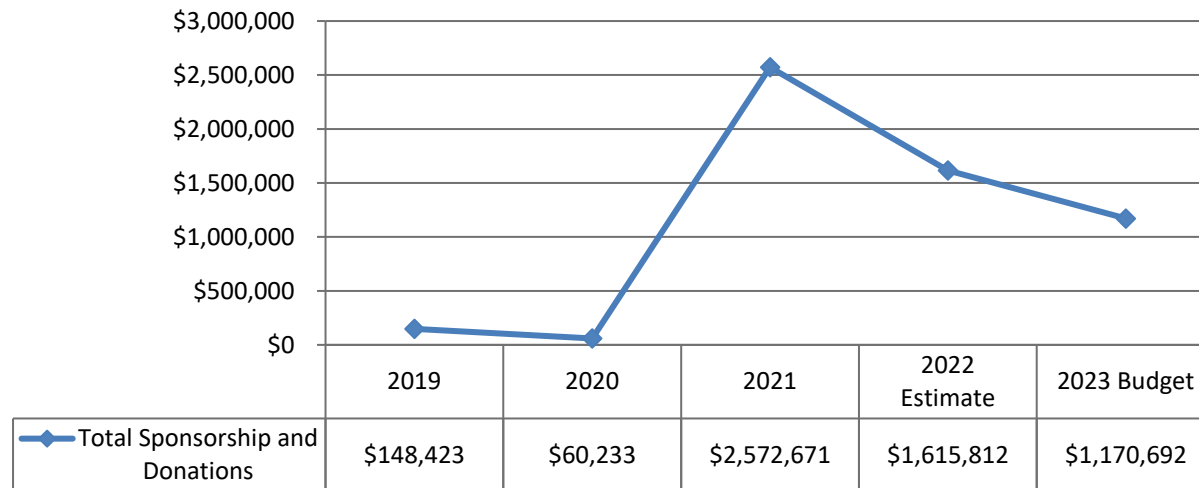
### 2023 Sponsorship and Donation Distribution





## Historical Analysis

### Total Sponsorship and Donations



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$14,585	\$14,289	\$24,701	\$22,200	\$28,900
Recreation	\$112,853	\$45,943	\$26,803	\$93,612	\$141,792
Capital Projects	\$20,985	\$0	\$2,521,167	\$1,500,000	\$1,000,000
Historic Properties	\$0	\$0	\$0	\$0	\$0
<b>Total Sponsorship and Donations</b>	<b>\$148,423</b>	<b>\$60,233</b>	<b>\$2,572,671</b>	<b>\$1,615,812</b>	<b>\$1,170,692</b>

## Budget Assumptions

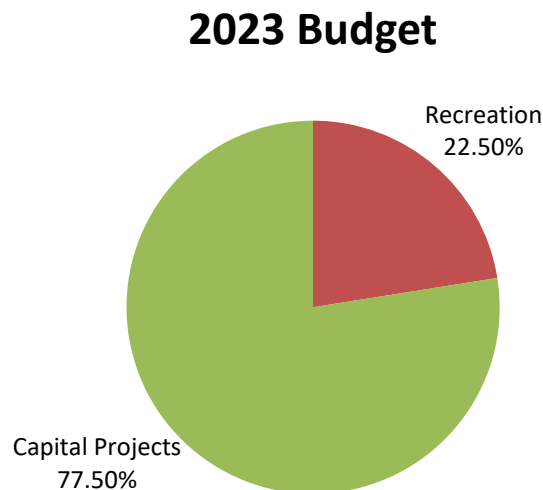
The District is budgeting conservatively for sponsorships and donations in the Corporate and Recreation funds. The significant donations in Capital Projects in 2021-2023 come from the Parks Foundation, and are restricted to the construction of the Community Recreation Center.

## Other Financing Sources

### Description

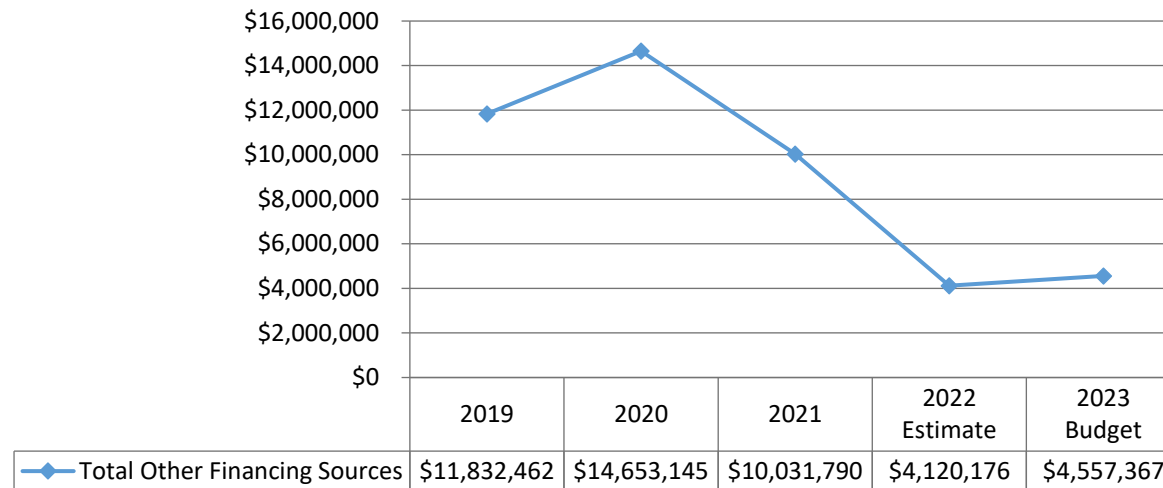
The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, transfers for debt service payments, and transfers to the Health Insurance Fund. The district sold \$10 million in bonds in 2011, 2012 and 2013 of which all were refunded in 2019 and 2020. In 2013, the district began transferring money from the Recreation Fund to the Capital Projects Fund and less from the Corporate Fund due to the District coming close to the Corporate Fund rate limit. Historically, the district has transferred money from the Corporate Fund, Recreation Fund, and Special Facilities Fund to the Capital Projects Fund to help numerous projects. In 2013, the District started transferring to the Health Insurance Fund to create the fund and work towards a 25% fund balance.

### 2023 Other Financing Sources Distribution



## Historical Analysis

### Total Other Financing Sources



	2019	2020	2021	2022 Estimate	2023 Budget
Special Recreation	\$29,000	\$4,833	\$0	\$0	\$0
Health Insurance	\$847,157	\$523,262	\$888,588	\$1,052,048	\$1,025,283
Capital Projects	\$10,956,305	\$14,125,050	\$9,143,202	\$3,068,128	\$3,532,084
Historic Properties	\$0	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$11,832,462</b>	<b>\$14,653,145</b>	<b>\$10,031,790</b>	<b>\$4,120,176</b>	<b>\$4,557,367</b>

## Budget Assumptions

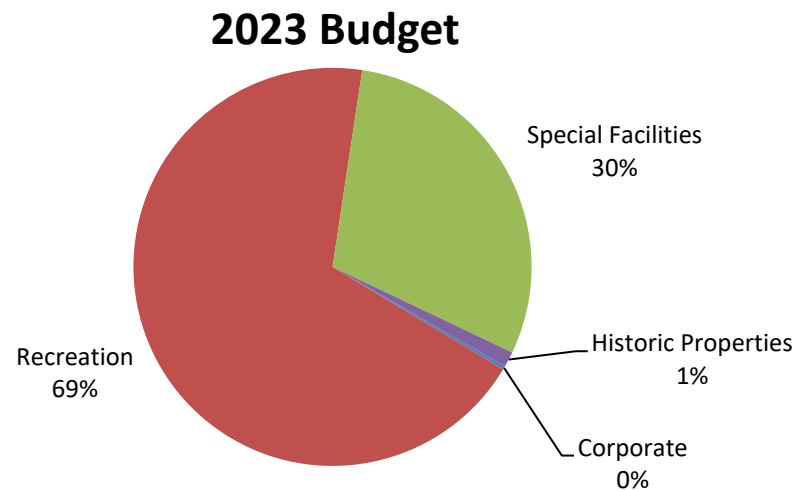
The large increase in 2019 and 2020 was for the refunding of the 2011, 2012 and 2013 bonds. The revenue since 2021 has returned to expected levels.

## Program Revenues

### Description

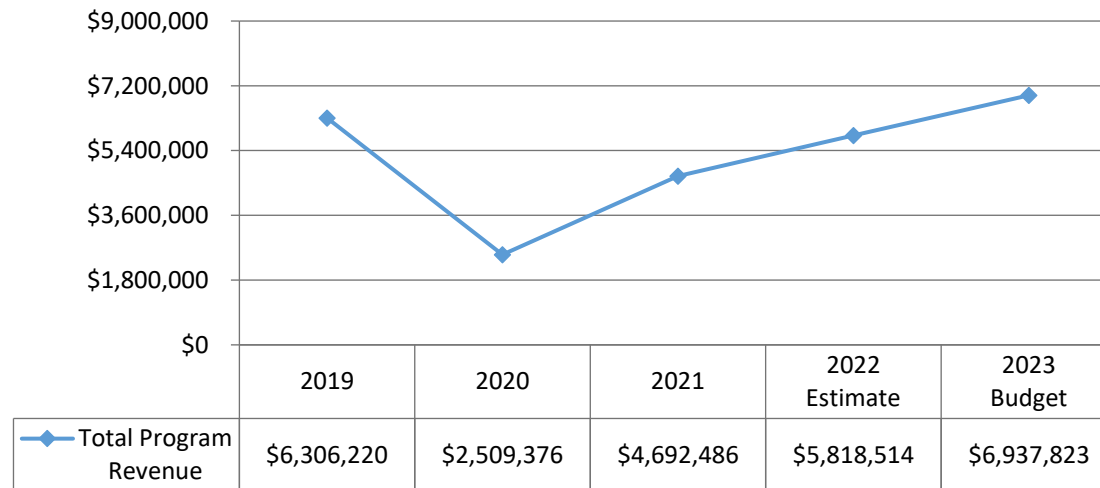
Program revenues are fees paid by residents and non-residents to take part in programs that park district offers. Program revenues are received in the Corporate, Recreation, Special Facilities, and Historic Properties funds. Most of the revenue is received in the Recreation and Special Facilities funds. Programs are expected to minimally cover their costs but may also help cover overhead and capital costs for the district.

### 2023 Program Revenue Distribution



## Historical Analysis

### Total Program Revenue



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$21,661	\$5,200	\$19,126	\$14,500	\$19,200
Recreation	\$4,047,026	\$1,589,837	\$3,188,628	\$4,165,630	\$4,771,851
Museum	\$0	\$0	\$17,393	\$0	\$0
Special Facilities	\$2,196,456	\$897,152	\$1,429,212	\$1,565,584	\$2,059,848
Historic Properties	\$41,077	\$17,186	\$38,126	\$72,800	\$86,924
<b>Total Program Revenue</b>	<b>\$6,306,220</b>	<b>\$2,509,376</b>	<b>\$4,692,486</b>	<b>\$5,818,514</b>	<b>\$6,937,823</b>

## Budget Assumptions

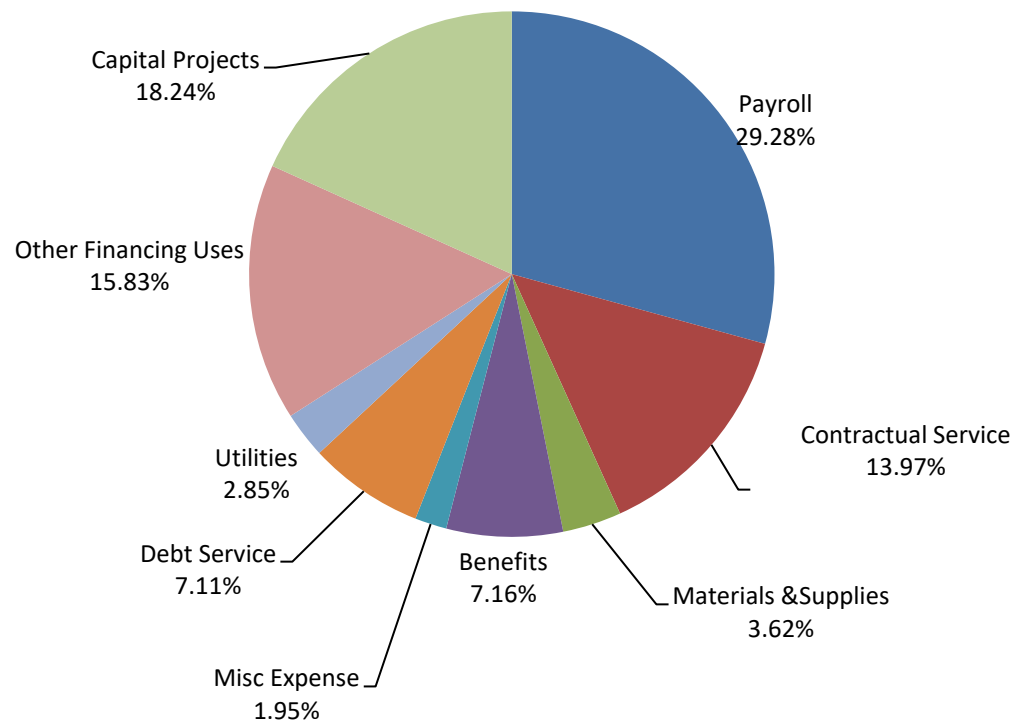
The 2023 budget assumes a 19.2% increase in program revenues to cover direct and indirect costs as program offerings continue to expand since a recent low in 2020 due to the Covid-19 pandemic. Additional revenues are expected in 2023 as the new Community Recreation Center opens and becomes established. Steady increases are expected at the Gymnastics and Recreation Center, the Ridgeland Common Recreation Complex and in General Recreation.

## Expenses

### Expense Type Comparison

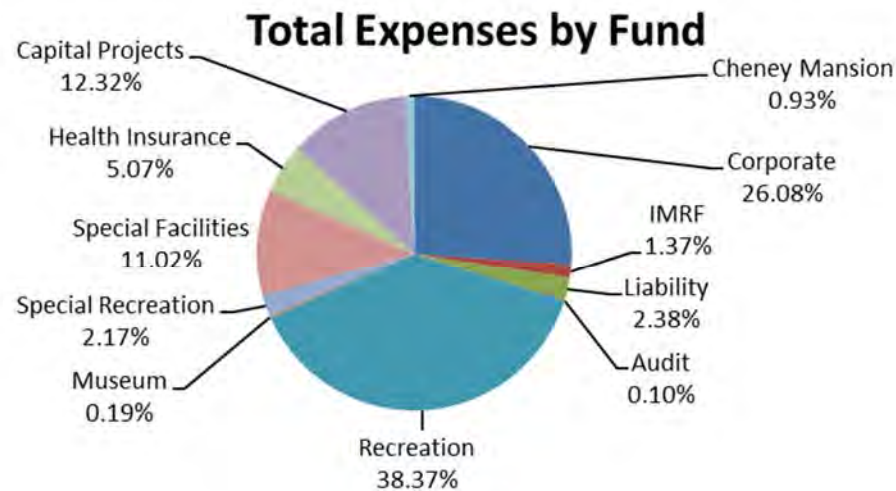
The Park District spends the majority of its revenues on capital improvements and wages. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.

### Total Expense Use



### Expense Distribution Comparison

The Capital Projects Fund is responsible for 18.24% of all District expenses. This is an increase from the previous year primarily due to the construction costs of the Community Recreation Center. The Recreation Fund comprises the largest portion of expenses because this is where the District makes its principal and interest payments on debt issued in previous years.

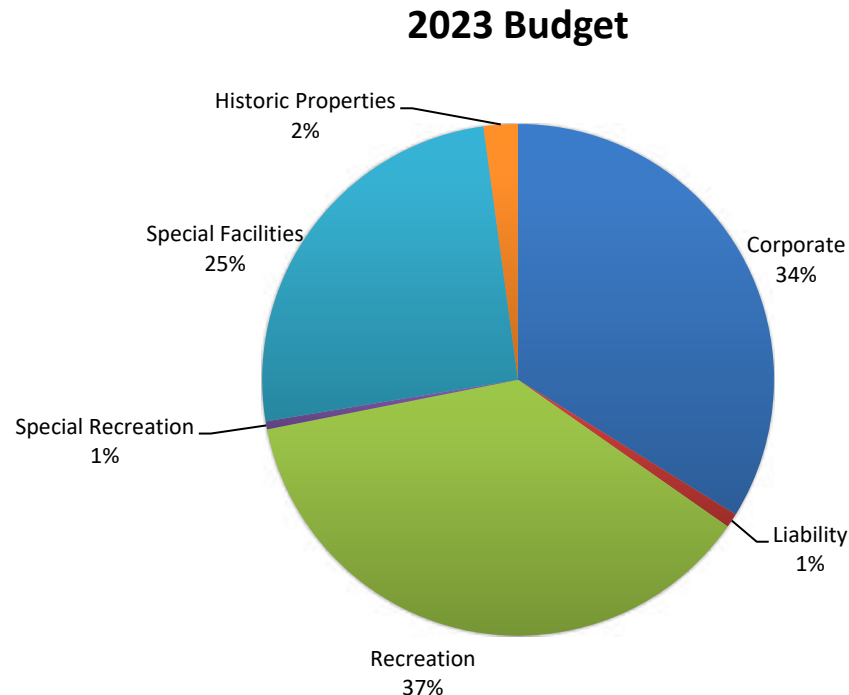


## Payroll

### Description

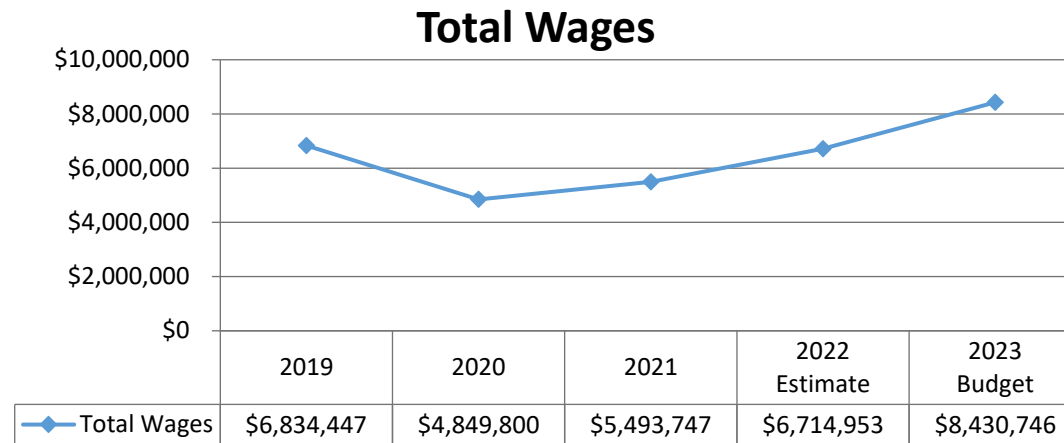
Payroll includes wages paid to all full-time and part-time employees. The programs and services offered by the District can require many people doing the same job at the same time or require fewer people with specialized skills for a short period. To meet these needs, the District relies on approximately 500 part time staff throughout the year to provide the recreation programs and services offered.

### 2023 Payroll Distribution





## Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$2,387,019	\$2,015,339	\$2,056,066	\$2,400,792	\$2,851,928
Liability	\$63,209	\$63,042	\$66,431	\$50,000	\$75,600
Recreation	\$2,348,011	\$1,599,325	\$1,694,272	\$2,258,398	\$3,133,978
Special Recreation	\$0	\$0	\$0	\$8,000	\$42,560
Museum	\$0	\$1,156	\$7,034	\$0	\$0
Special Facilities	\$1,928,014	\$1,090,436	\$1,564,915	\$1,822,800	\$2,143,784
Historic Properties	\$108,194	\$80,502	\$105,029	\$174,963	\$182,896
<b>Total Wages</b>	<b>\$6,834,447</b>	<b>\$4,849,800</b>	<b>\$5,493,747</b>	<b>\$6,714,953</b>	<b>\$8,430,746</b>

## Budget Assumptions

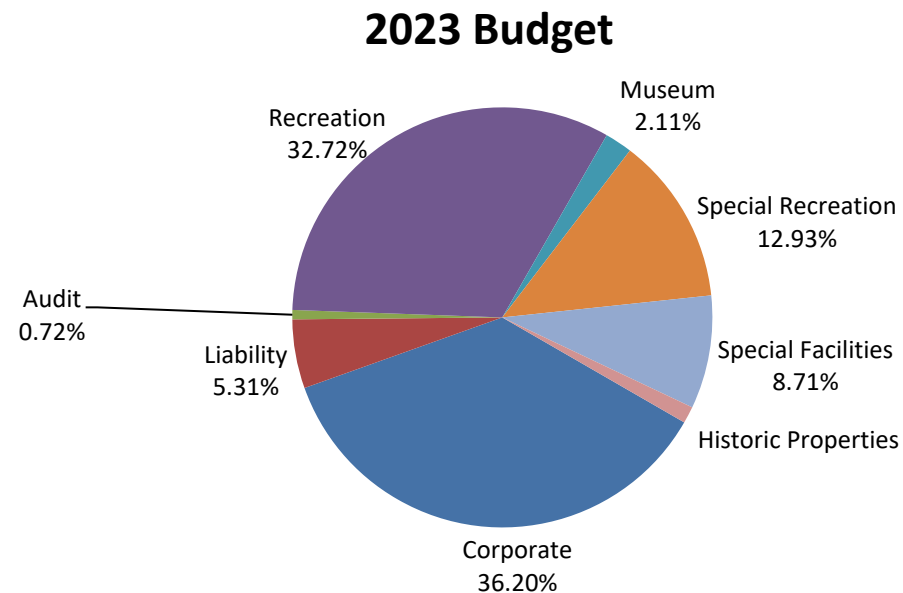
Full time wages are estimated to increase up to 4% based on the District's salary and wage structure. This increase is dependent on staff achieving a satisfactory or higher rating on annual performance reviews. The temporary dip in 2020 was due to the impact of the Covid-19 pandemic. The consistent increases over 2021 to 2023 are related to filling positions vacated during the pandemic, as well as the gradual increase towards a \$15 per hour minimum wage for year-round part-time staff by 2024.

## Contractual Services

### Description

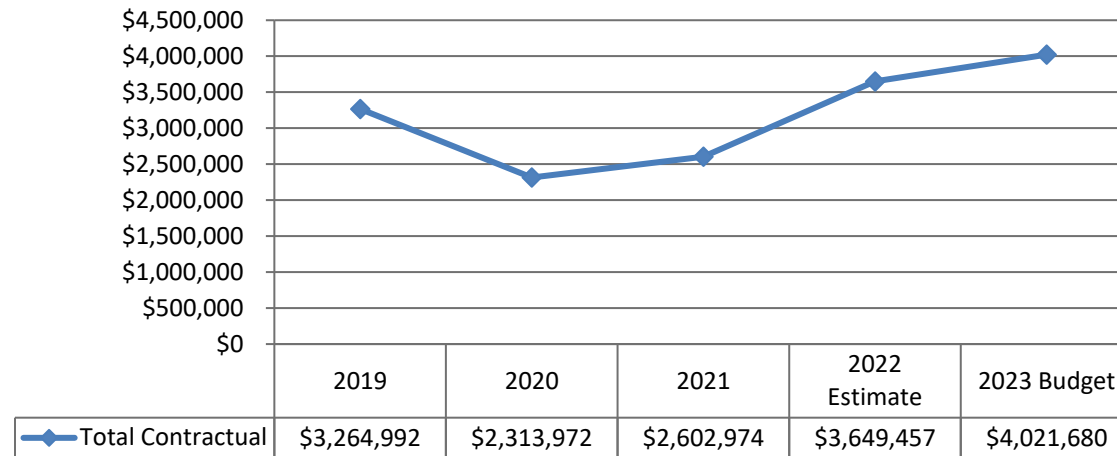
The contractual service expenses include payment for all services provided to the District.

### 2023 Contractual Services Distribution



## Historical Analysis

### Total Contractual



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$1,008,738	\$942,487	\$975,941	\$1,181,475	\$1,455,956
Liability	\$255,051	\$243,859	\$199,625	\$198,484	\$213,500
Audit	\$17,350	\$18,750	\$19,900	\$20,660	\$29,015
Recreation	\$978,652	\$413,820	\$802,675	\$1,176,026	\$1,315,941
Museum	\$17,882	\$20,968	\$12,652	\$341,153	\$85,000
Special Recreation	\$564,833	\$416,600	\$362,811	\$398,000	\$520,000
Special Facilities	\$368,650	\$235,214	\$192,575	\$280,860	\$350,313
Historic Properties	\$53,835	\$22,273	\$36,795	\$52,800	\$51,955
<b>Total Contractual</b>	<b>\$3,264,992</b>	<b>\$2,313,972</b>	<b>\$2,602,974</b>	<b>\$3,649,457</b>	<b>\$4,021,680</b>

## Budget Assumptions

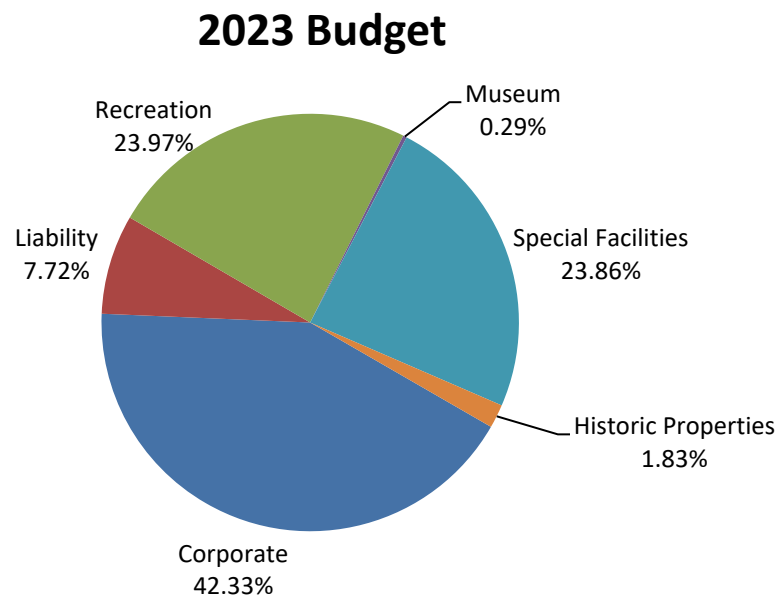
Contractual services expenses are expected to continue to increase throughout 2023 due to inflation.

## Materials and Supplies

### Description

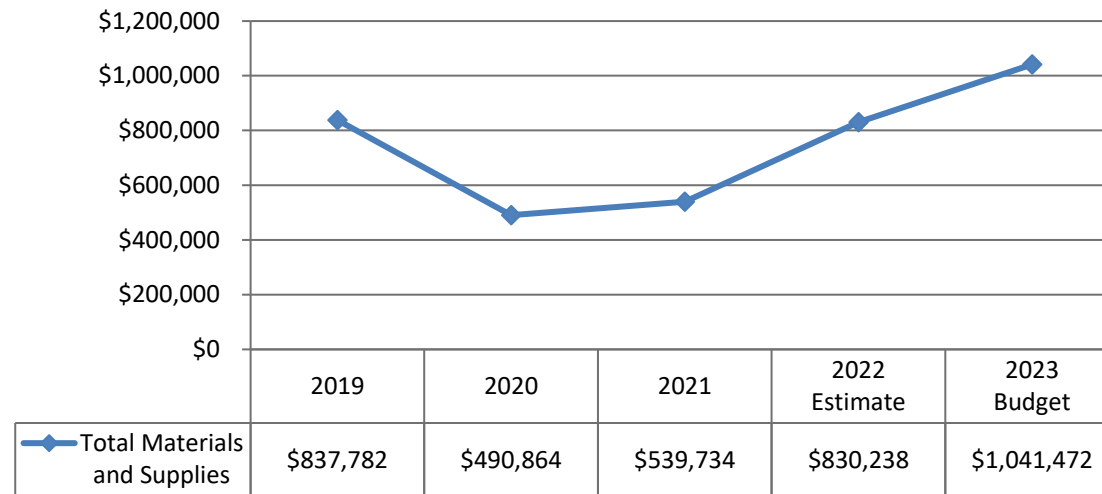
Materials and Supplies Expense include all items with an expected life of less than three years.

### 2023 Materials and Supplies Distribution



## Historical Analysis

### Total Materials and Supplies



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$312,072	\$241,202	\$257,567	\$356,400	\$440,880
Liability	\$14,700	\$48,852	\$34,142	\$48,000	\$80,408
Recreation	\$185,092	\$81,372	\$86,926	\$202,543	\$249,625
Museum	\$55	\$659	\$8,019	\$3,000	\$3,000
Special Facilities	\$315,239	\$112,804	\$143,164	\$201,620	\$248,484
Historic Properties	\$10,624	\$5,976	\$9,917	\$18,675	\$19,075
<b>Total Materials and Supplies</b>	<b>\$837,782</b>	<b>\$490,864</b>	<b>\$539,734</b>	<b>\$830,238</b>	<b>\$1,041,472</b>

## Budget Assumptions

The 2023 budgeted amounts assume a minimum increase of 8.2% (the current year-on-year consumer price index) and program participation expectations. This budget area also includes building supplies, which have increased in price significantly, for any needed repairs during 2023.

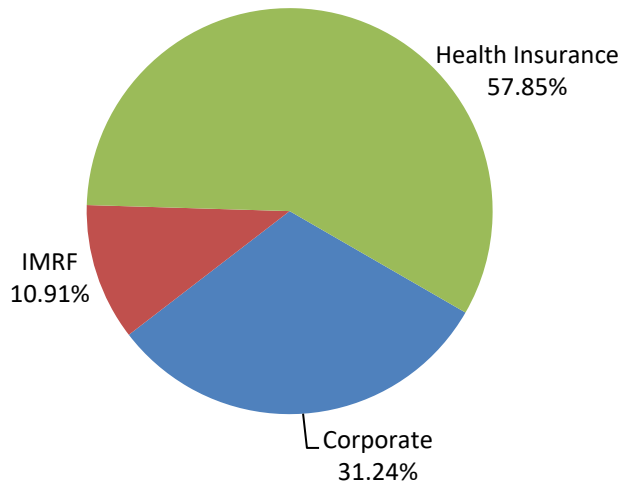
## Benefits

### Description

This expense covers the employer portion of all benefits including employee insurance, IMRF, and FICA.

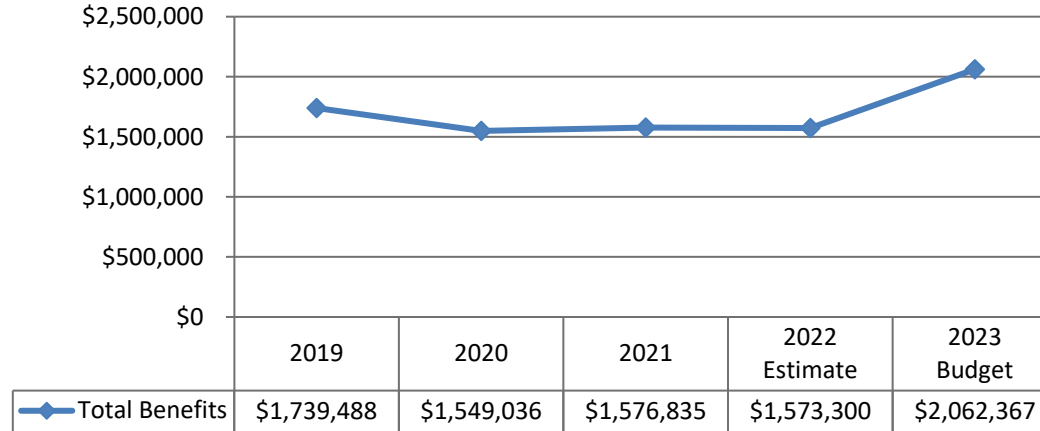
### 2023 Benefits Distribution

#### 2023 Budget



## Historical Analysis

### Total Benefits



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$503,485	\$327,626	\$418,893	\$455,000	\$644,200
IMRF	\$295,414	\$284,237	\$285,139	\$275,000	\$225,000
Health Insurance	\$940,589	\$937,174	\$872,803	\$843,300	\$1,193,167
<b>Total Benefits</b>	<b>\$1,739,488</b>	<b>\$1,549,036</b>	<b>\$1,576,835</b>	<b>\$1,573,300</b>	<b>\$2,062,367</b>

## Budget Assumptions

Health insurance rates are projected to increase by approximately 6% in 2023. The District budgets for all positions to be filled to ensure funds are available when needed. FICA and IMRF pension costs are budgeted to increase with salary increases.

## Miscellaneous Expense

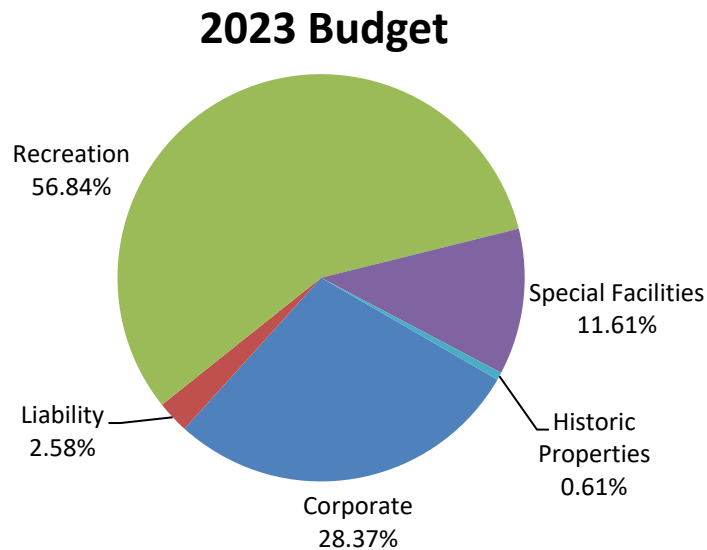
### Description

The miscellaneous expense category includes many of the Park District's additional employee benefits such as:

- Professional membership dues and subscriptions
- Conference and training
- Continuing education
- Employee recognition

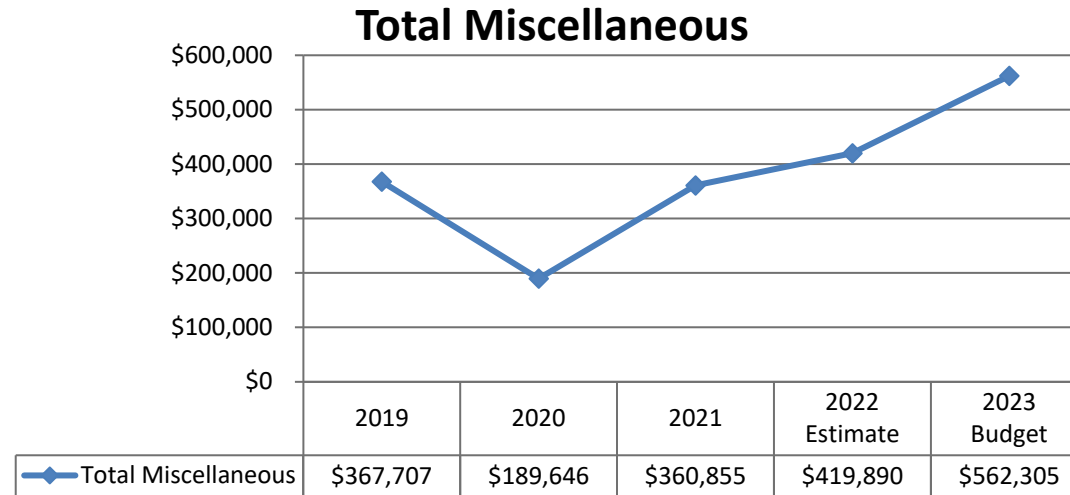
This category also includes the scholarship expense for both the Child Care Tiered Pricing and the District's general scholarship program.

### 2023 Miscellaneous Expense Distribution





## Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$106,577	\$61,915	\$56,877	\$122,900	\$159,541
Liability	\$5,547	\$9,730	\$39,413	\$2,000	\$14,500
Recreation	\$159,058	\$71,169	\$224,463	\$247,532	\$319,590
Special Facilities	\$83,829	\$42,717	\$34,089	\$33,593	\$65,261
Health Insurance Fund	\$10,219	\$1,782	\$5,686	\$13,000	\$0
Historic Properties	\$2,477	\$2,334	\$327	\$865	\$3,414
<b>Total Miscellaneous</b>	<b>\$367,707</b>	<b>\$189,646</b>	<b>\$360,855</b>	<b>\$419,890</b>	<b>\$562,305</b>

## Budget Assumptions

The 2023 budget includes a commitment to send employees to conferences and various trainings.

## Debt Service Expense

### Description

The Park District pays the principal and interest as scheduled on debt and capital leases. 2021 debt expense includes payment of refunding bonds issued in 2019 and 2020. Those bonds refunded the 2011, 2012, and 2013 bonds which funded projects at Ridgeland Common, Gymnastics and Recreation Center, and 218 Madison Street.

### Debt Service Schedule

#### \$7,800,000 G.O. Refunding Park Bonds (ARS), Series 2019

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/31/2019	-	-	-	-	-
12/15/2019	-	-	37,675.00	37,675.00	37,675.00
6/15/2020	-	-	150,700.00	150,700.00	-
12/15/2020	-	-	150,700.00	150,700.00	301,400.00
6/15/2021	-	-	150,700.00	150,700.00	-
12/15/2021	-	-	150,700.00	150,700.00	301,400.00
6/15/2022	-	-	150,700.00	150,700.00	-
12/15/2022	-	-	150,700.00	150,700.00	301,400.00
6/15/2023	-	-	150,700.00	150,700.00	-
12/15/2023	-	-	150,700.00	150,700.00	301,400.00
6/15/2024	-	-	150,700.00	150,700.00	-
12/15/2024	-	-	150,700.00	150,700.00	301,400.00
6/15/2025	-	-	150,700.00	150,700.00	-
12/15/2025	-	-	150,700.00	150,700.00	301,400.00
6/15/2026	-	-	150,700.00	150,700.00	-
12/15/2026	-	-	150,700.00	150,700.00	301,400.00
6/15/2027	-	-	150,700.00	150,700.00	-
12/15/2027	-	-	150,700.00	150,700.00	301,400.00
6/15/2028	-	-	150,700.00	150,700.00	-
12/15/2028	660,000.00	5.000%	150,700.00	810,700.00	961,400.00
6/15/2029	-	-	134,200.00	134,200.00	-
12/15/2029	1,720,000.00	3.000%	134,200.00	1,854,200.00	1,988,400.00
6/15/2030	-	-	108,400.00	108,400.00	-
12/15/2030	1,785,000.00	4.000%	108,400.00	1,893,400.00	2,001,800.00
6/15/2031	-	-	72,700.00	72,700.00	-
12/15/2031	1,870,000.00	4.000%	72,700.00	1,942,700.00	2,015,400.00
6/15/2032	-	-	35,300.00	35,300.00	-
12/15/2032	1,230,000.00	4.000%	35,300.00	1,265,300.00	1,300,600.00
6/15/2033	-	-	10,700.00	10,700.00	-
12/15/2033	535,000.00	4.000%	10,700.00	545,700.00	556,400.00
<b>Total</b>	<b>\$7,800,000.00</b>	<b>-</b>	<b>\$3,472,875.00</b>	<b>\$11,272,875.00</b>	<b>-</b>

**Debt Service Schedule**
**\$9,860,000 G.O. Refunding Park Bonds (ARS), Series 2020**

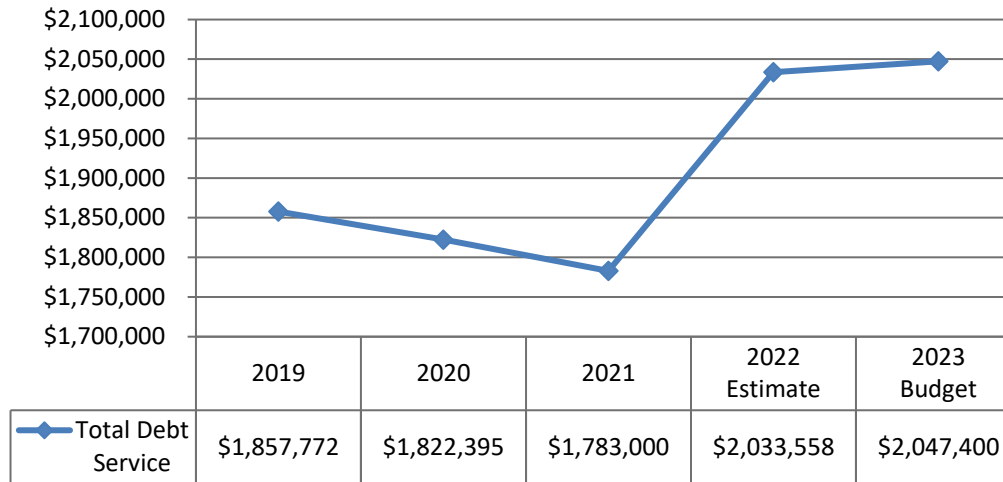
Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/3/2020	-	-	-	-	-
12/15/2020	-	-	55,020.00	55,020.00	55,020.00
6/15/2021	-	-	235,800.00	235,800.00	-
12/15/2021	1,010,000.00	4.000%	235,800.00	1,245,800.00	1,481,600.00
6/15/2022	-	-	215,600.00	215,600.00	-
12/15/2022	1,130,000.00	4.000%	215,600.00	1,345,600.00	1,561,200.00
6/15/2023	-	-	193,000.00	193,000.00	-
12/15/2023	1,195,000.00	5.000%	193,000.00	1,388,000.00	1,581,000.00
6/15/2024	-	-	163,125.00	163,125.00	-
12/15/2024	1,270,000.00	5.000%	163,125.00	1,433,125.00	1,596,250.00
6/15/2025	-	-	131,375.00	131,375.00	-
12/15/2025	1,350,000.00	5.000%	131,375.00	1,481,375.00	1,612,750.00
6/15/2026	-	-	97,625.00	97,625.00	-
12/15/2026	1,425,000.00	5.000%	97,625.00	1,522,625.00	1,620,250.00
6/15/2027	-	-	62,000.00	62,000.00	-
12/15/2027	1,520,000.00	5.000%	62,000.00	1,582,000.00	1,644,000.00
6/15/2028	-	-	24,000.00	24,000.00	-
12/15/2028	960,000.00	5.000%	24,000.00	984,000.00	1,008,000.00
<b>Total</b>	<b>\$9,860,000.00</b>	-	<b>\$2,300,070.00</b>	<b>\$12,160,070.00</b>	-

**Debt Service Schedule**
**\$5,500,000 General Obligation Debt Certificates (Limited Tax), Series 2021**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/2/2021	-	-	-	-	-
6/15/2022	-	-	88,458.33	88,458.33	-
12/15/2022	-	-	82,500.00	82,500.00	170,958.33
6/15/2023	-	-	82,500.00	82,500.00	-
12/15/2023	-	-	82,500.00	82,500.00	165,000.00
6/15/2024	-	-	82,500.00	82,500.00	-
12/15/2024	-	-	82,500.00	82,500.00	165,000.00
6/15/2025	-	-	82,500.00	82,500.00	-
12/15/2025	-	-	82,500.00	82,500.00	165,000.00
6/15/2026	-	-	82,500.00	82,500.00	-
12/15/2026	-	-	82,500.00	82,500.00	165,000.00
6/15/2027	-	-	82,500.00	82,500.00	-
12/15/2027	-	-	82,500.00	82,500.00	165,000.00
6/15/2028	-	-	82,500.00	82,500.00	-
12/15/2028	-	-	82,500.00	82,500.00	165,000.00
6/15/2029	-	-	82,500.00	82,500.00	-
12/15/2029	-	-	82,500.00	82,500.00	165,000.00
6/15/2030	-	-	82,500.00	82,500.00	-
12/15/2030	-	-	82,500.00	82,500.00	165,000.00
6/15/2031	-	-	82,500.00	82,500.00	-
12/15/2031	-	-	82,500.00	82,500.00	165,000.00
6/15/2032	-	-	82,500.00	82,500.00	-
12/15/2032	705,000.00	3.000%	82,500.00	787,500.00	870,000.00
6/15/2033	-	-	71,925.00	71,925.00	-
12/15/2033	1,475,000.00	3.000%	71,925.00	1,546,925.00	1,618,850.00
6/15/2034	-	-	49,800.00	49,800.00	-
12/15/2034	2,075,000.00	3.000%	49,800.00	2,124,800.00	2,174,600.00
6/15/2035	-	-	18,675.00	18,675.00	-
12/15/2035	1,245,000.00	3.000%	18,675.00	1,263,675.00	1,282,350.00
<b>Total</b>	<b>\$5,500,000.00</b>	<b>-</b>	<b>2,101,758.33</b>	<b>7,601,758.33</b>	<b>-</b>

## Historical Analysis

### Total Debt Service



	2019	2020	2021	2022 Estimate	2023 Budget
Recreation	\$1,857,772	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400
<b>Total Debt Service</b>	<b>\$1,857,772</b>	<b>\$1,822,395</b>	<b>\$1,783,000</b>	<b>\$2,033,558</b>	<b>\$2,047,400</b>

## Budget Assumptions

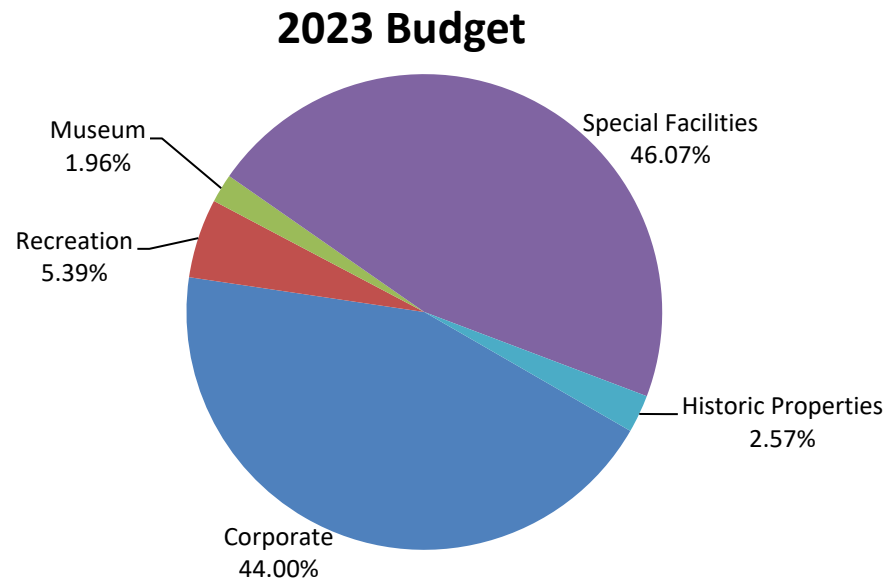
This budget includes the principal and interest payments on the refunding bonds issued in 2019 and 2020. In November 2021, the District issued a \$5.5 million debt certificate to help fund the 2022-2026 Capital Improvement Plan. This debt certificate extended the District's interest and principle payments by two years out to 2035. Debt is staggered in such a way that the principal and interest payments are relatively consistent through 2035.

## Utilities

### Description

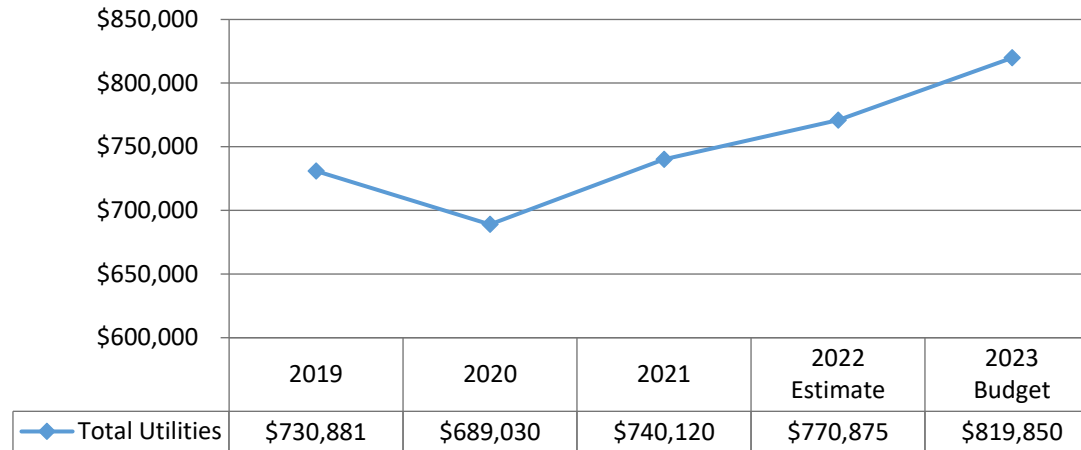
The Park District pays for electricity, heating gas, water and telephone for all of its facilities as well as a limited amount of security monitoring.

### 2023 Utilities Distribution



## Historical Analysis

### Total Utilities



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$346,348	\$374,592	\$348,410	\$344,450	\$360,750
Recreation	\$32,702	\$83,057	\$40,000	\$29,000	\$44,200
Museum	\$12,609	\$10,659	\$12,650	\$15,775	\$16,100
Special Facilities	\$319,496	\$203,974	\$317,570	\$361,500	\$377,700
Historic Properties	\$19,726	\$16,748	\$21,490	\$20,150	\$21,100
<b>Total Utilities</b>	<b>\$730,881</b>	<b>\$689,030</b>	<b>\$740,120</b>	<b>\$770,875</b>	<b>\$819,850</b>

## Budget Assumptions

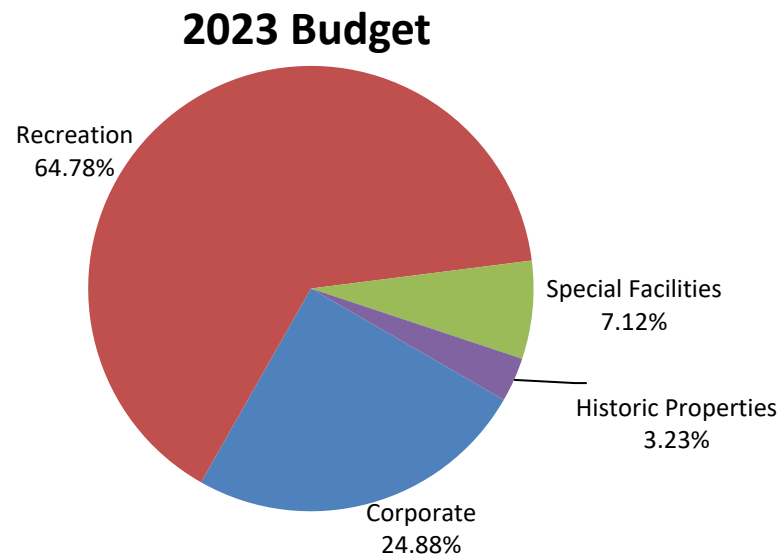
The Park District locks in many of our utility rates in an attempt to control rising energy costs. However, energy costs have increased substantially this year due to inflation, and therefore it is expected that energy expenditure will increase during 2023. Despite this, because the District has expanded its renewable energy options significantly, energy costs have not increased as much as they would have without renewable energy, and the District expects to see a decrease in coming years.

## Other Financing Uses

### Description

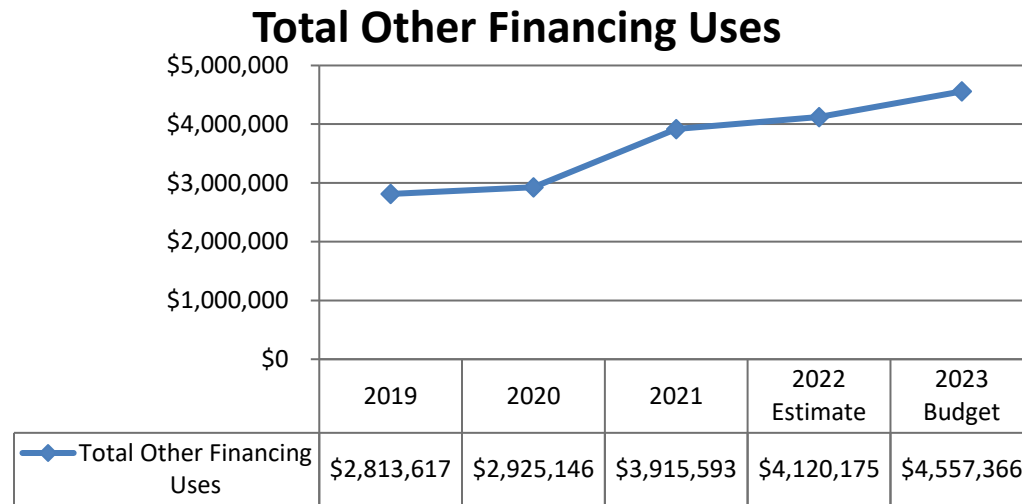
The Park District transfers money from three major funds (Corporate, Recreation, and Special Facilities) to three other funds (Capital Projects, Historic Properties, and the Health Insurance Fund). The transfers help to pay for major capital improvements, operating for community programs at Cheney Mansion, and health insurance expenses for eligible employees. The District did not budget for transfers from the Special Facilities fund for 2021 in order to stay within fund balance policy.

### 2023 Other Financing Uses Distribution





## Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$422,530	\$615,269	\$888,594	\$766,900	\$1,133,778
Recreation	\$1,695,756	\$2,295,190	\$3,002,997	\$3,132,536	\$2,952,145
Special Facilities	\$670,152	\$0	\$0	\$175,998	\$324,328
Historic Properties	\$25,179	\$14,688	\$24,003	\$44,741	\$147,115
<b>Total Other Financing Uses</b>	<b>\$2,813,617</b>	<b>\$2,925,146</b>	<b>\$3,915,593</b>	<b>\$4,120,175</b>	<b>\$4,557,366</b>

## Budget Assumptions

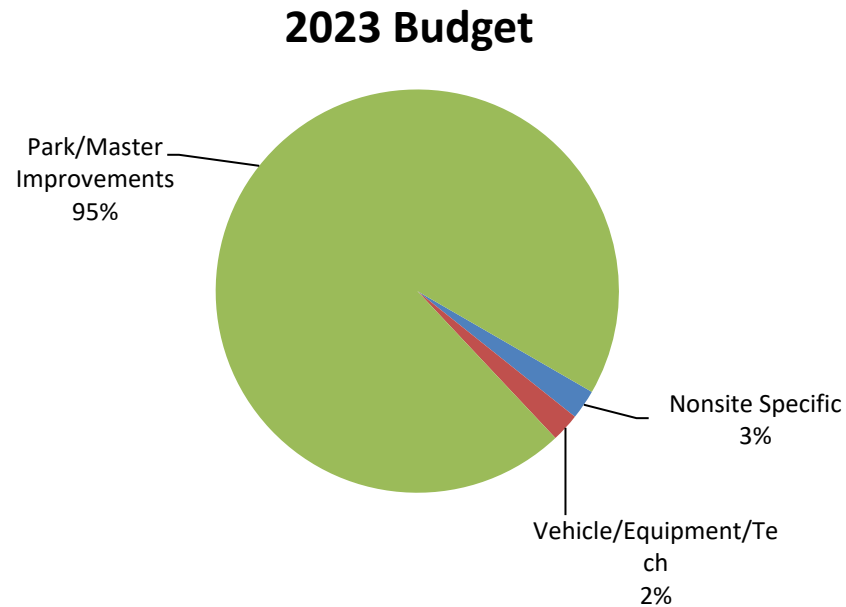
The increase in 2023 is due to transfers from the Recreation Fund to the Capital Projects Fund.

## Capital Improvements

### Description

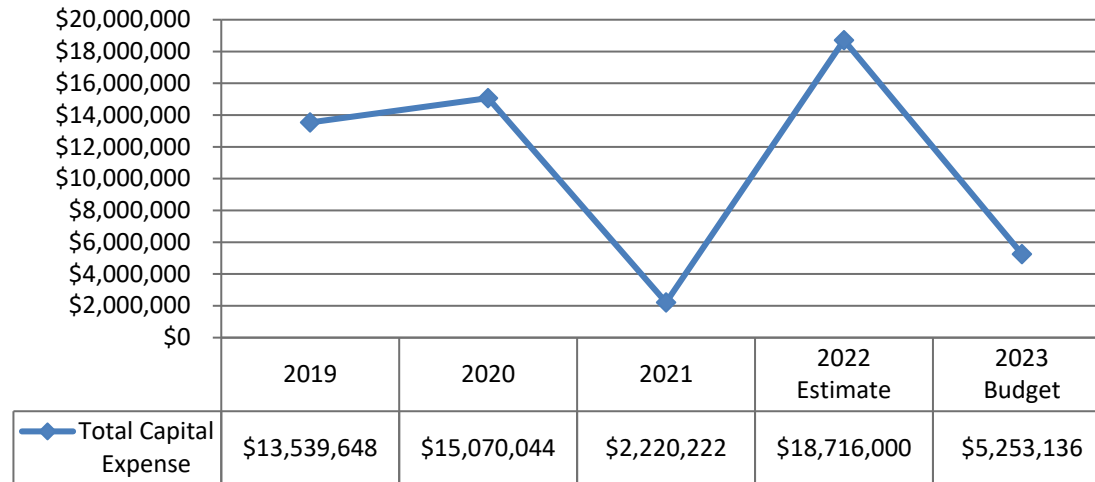
The capital project expense includes park and building improvements, site planning, technology improvements and vehicle replacement.

### 2023 Capital Improvements Distribution



## Historical Analysis

### Total Capital Expense



	2019	2020	2021	2022 Estimate	2023 Budget
Debt Service	\$9,159,569	\$11,848,655	\$0	\$0	\$0
Property Acquisition	\$852,145	\$101,950	\$12,380	\$0	\$0
Field Turf Replacement	\$0	\$0	\$0	\$0	\$0
Non-site Specific	\$280,599	\$59,138	\$221,934	\$80,000	\$125,000
Vehicle/Equipment/Tech	\$47,631	\$76,367	\$35,251	\$51,000	\$120,000
Park/Master Improvements	\$3,199,705	\$2,983,933	\$1,843,871	\$18,585,000	\$5,008,136
2021 Bond Expense	\$0	\$0	\$106,786	\$0	\$0
<b>Total Capital Expense</b>	<b>\$13,539,648</b>	<b>\$15,070,044</b>	<b>\$2,220,222</b>	<b>\$18,716,000</b>	<b>\$5,253,136</b>

## Budget Assumptions

This budget assumes that all projects in the 2023-2025 capital improvement plans will progress on schedule. The large increases in 2019 and 2020 were due to refunding of the 2011, 2012, and 2013 bonds. The increase in 2022 is due to the construction of the Community Recreation Center.

**PARK DISTRICT of OAK PARK**  
**REVENUE / EXPENSE COMPARISON - ALL FUND TYPES**

DESCRIPTION	BUDGET 2021			BUDGET 2022			BUDGET 2023		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
<b>CORPORATE</b>									
ADMINISTRATION	\$5,220,979	\$2,701,133	\$2,519,847	\$5,183,373	\$2,954,160	\$2,229,213	\$5,902,970	\$3,522,268	\$2,380,703
CONSERVATORY	93,350	322,700	(229,350)	115,900	413,188	(297,288)	166,950	467,082	(300,132)
PARKS & PLANNING	136,429	2,385,193	(2,248,763)	188,409	2,559,522	(2,371,113)	242,039	3,057,683	(2,815,644)
TOTAL CORPORATE	5,450,758	5,409,025	41,733	5,487,682	5,926,870	(439,188)	6,311,959	7,047,033	(735,073)
<b>IMRF</b>	100,000	285,000	(185,000)	202,767	275,500	(72,733)	160,733	225,000	(64,267)
<b>LIABILITY</b>	527,526	493,028	34,498	292,345	353,860	(61,515)	303,360	384,008	(80,648)
<b>AUDIT</b>	21,218	21,350	(132)	21,806	20,660	1,146	22,663	29,015	(6,352)
<b>RECREATION</b>									
ADMINISTRATION	4,533,660	5,759,004	(1,225,344)	4,660,169	6,213,817	(1,553,648)	4,845,932	6,195,648	(1,349,716)
COMMUNICATIONS	23,770	403,359	(379,589)	24,120	515,668	(491,548)	52,800	446,891	(394,091)
CUSTOMER SERVICE	0	255,893	(255,893)	0	264,638	(264,638)	0	333,191	(333,191)
SPORTS AND FITNESS	802,360	474,316	328,044	1,219,573	730,427	489,146	1,983,244	1,276,135	707,109
GENERAL RECREATION	1,989,984	1,065,603	924,381	2,639,357	1,486,399	1,152,958	3,285,807	1,811,015	1,474,792
TOTAL RECREATION	7,349,774	7,958,174	(608,400)	8,543,219	9,210,950	(667,731)	10,167,783	10,062,879	104,904
<b>MUSEUM</b>	87,830	40,060	47,770	353,676	351,980	1,696	67,570	104,100	(36,530)
<b>SPECIAL RECREATION</b>	396,185	449,072	(52,887)	419,904	493,096	(73,192)	440,899	562,560	(121,661)
<b>SPECIAL FACILITIES</b>									
ADMIN	0	276,634	(276,634)	13,600	387,247	(373,647)	12,400	670,227	(657,827)
POOLS	663,058	306,707	356,351	986,507	483,839	502,668	1,181,591	577,572	604,019
ICE ARENA	829,391	362,773	466,618	1,000,246	399,674	600,572	1,337,430	452,433	884,997
GYMNASTICS	677,882	520,871	157,011	928,688	744,035	184,653	1,086,460	754,216	332,244
MAINTENANCE	2,700	818,792	(816,092)	3,150	1,000,472	(997,322)	3,400	1,055,423	(1,052,023)
CONCESSIONS	12,500	0	12,500	0	0	0	0	0	0
TOTAL SPECIAL FACILITIES	2,185,531	2,285,777	(100,246)	2,932,191	3,015,267	(83,076)	3,621,281	3,509,871	111,411
<b>HEALTH INSURANCE</b>	1,043,068	1,051,467	(8,400)	1,246,645	1,257,144	(10,500)	1,214,740	1,193,167	21,573
<b>CAPITAL PROJECTS</b>	3,038,182	2,555,000	483,182	6,189,628	12,263,500	(6,073,872)	5,599,278	5,253,136	346,142
<b>CHENEY MANSION/PLEASANT HOUSE</b>	203,540	192,771	10,769	365,564	299,668	65,897	413,574	425,555	(11,981)
<b>TOTAL</b>	<b>\$20,403,612</b>	<b>\$20,740,724</b>	<b>(\$337,112)</b>	<b>\$26,055,427</b>	<b>\$33,468,495</b>	<b>(\$7,413,068)</b>	<b>\$28,323,841</b>	<b>\$28,796,323</b>	<b>(\$472,483)</b>

**PARK DISTRICT OF OAK PARK**  
**REVENUE AND EXPENSE COMPARISON - BY SOURCE**

REVENUE COMPARISON SOURCE	BUDGETED 2021	BUDGETED 2022	BUDGETED 2023	VARIANCE 2022-2023	% CHANGE 2022-2023
Property Taxes	\$ 10,560,163	\$ 10,865,093	\$ 11,296,435	\$ 431,342	3.97%
Fees and Charges	936,908	1,310,203	1,995,948	685,745	52.34%
Intergovernmental Revenue	210,000	901,500	1,502,194	600,694	66.63%
Rentals	450,492	631,334	\$730,623	99,288	15.73%
Miscellaneous	130,405	65,795	\$132,760	66,965	101.78%
Donations and Sponsorship	88,670	2,578,312	\$1,170,692	(1,407,620)	-54.59%
Other Financing Sources	3,926,770	4,120,176	\$4,557,367	437,191	10.61%
Program Revenue	4,100,204	5,583,013	\$6,937,822	1,354,809	24.27%
<b>TOTAL</b>	<b>\$ 20,403,612</b>	<b>\$ 26,055,427</b>	<b>\$ 28,323,841</b>	<b>\$ 2,268,414</b>	<b>8.71%</b>

EXPENSE COMPARISON FUNCTION	BUDGETED 2021	BUDGETED 2022	BUDGETED 2023	VARIANCE 2022-2023	% CHANGE 2022-2023
Wages	\$ 5,844,562	\$ 7,050,607	\$ 8,430,747	\$ 1,380,140	19.57%
Contractual Services	2,768,011	3,760,879	\$4,021,680	260,802	6.93%
Materials & Supplies	669,644	832,632	\$1,041,472	208,840	25.08%
Benefits	1,773,468	2,059,644	\$2,062,367	2,723	0.13%
Miscellaneous	531,578	568,003	\$562,305	(5,698)	-1.00%
Debt Service	1,942,750	2,062,600	\$2,047,400	(15,200)	-0.74%
Utilities	740,120	750,455	\$819,850	69,395	9.25%
Other Financing Uses	3,915,593	4,120,175	\$4,557,366	437,191	10.61%
Capital Projects	2,555,000	12,263,500	\$5,253,136	(7,010,364)	-57.16%
<b>TOTAL</b>	<b>\$ 25,075,868</b>	<b>\$ 33,468,495</b>	<b>\$ 28,796,323</b>	<b>\$ (4,672,171)</b>	<b>-13.96%</b>

NET Fund Balance Change	<b>\$ (4,672,256)</b>	<b>\$ (7,413,068)</b>	<b>\$ (472,483)</b>	<b>\$ 6,940,585</b>	<b>-93.63%</b>
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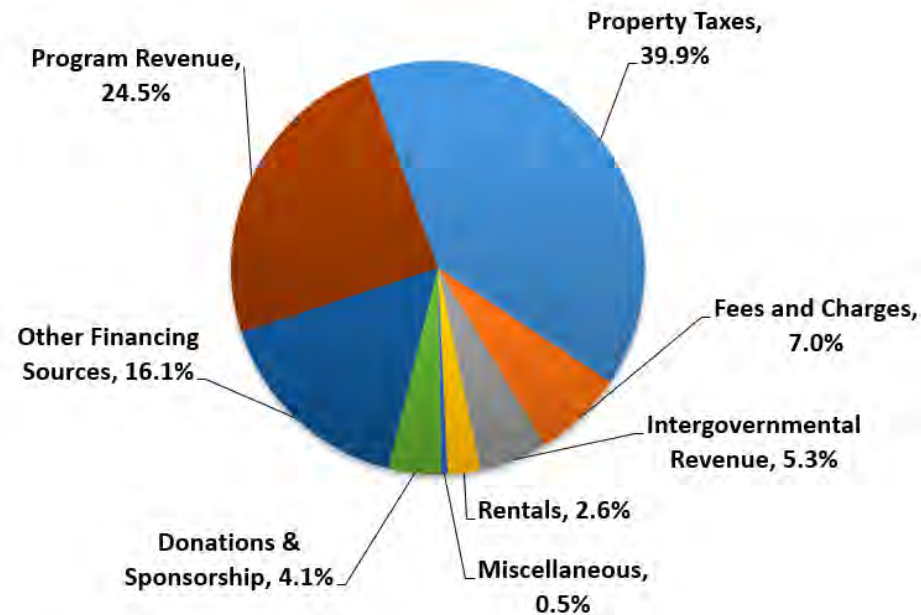
**PARK DISTRICT OF OAK PARK**  
**REVENUE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2021 BUDGET	2022 BUDGET	2023 BUDGET	VARIANCE 2022-2023	% TOTAL BUDGET
<b>CORPORATE</b>					
ADMINISTRATION	\$5,220,979	\$5,183,373	\$5,902,970	13.88%	20.84%
CONSERVATORY	\$93,350	\$115,900	\$166,950	44.05%	0.59%
PARKS & PLANNING	\$136,429	\$188,409	\$242,039	28.46%	0.85%
TOTAL CORPORATE	\$5,450,758	\$5,487,682	\$6,311,959	15.02%	22.28%
<b>IMRF</b>	\$100,000	\$202,767	\$160,733	-20.73%	0.57%
<b>LIABILITY INSURANCE</b>	\$527,526	\$292,345	\$303,360	3.77%	1.07%
<b>AUDIT</b>	\$21,218	\$21,806	\$22,663	3.93%	0.08%
<b>RECREATION</b>					
ADMINISTRATION	\$4,533,660	\$4,660,169	\$4,845,932	3.99%	17.11%
COMMUNICATIONS	\$23,770	\$24,120	\$52,800	118.91%	0.19%
CUSTOMER SERVICE	\$0	\$0	\$0	0.00%	0.00%
SPORTS AND FITNESS	\$802,360	\$1,219,573	\$1,983,244	62.62%	7.00%
GENERAL RECREATION	\$1,989,984	\$2,639,357	\$3,285,807	24.49%	11.60%
TOTAL RECREATION	\$7,349,774	\$8,543,219	\$10,167,783	19.02%	35.90%
<b>MUSEUM</b>	\$87,830	\$353,676	\$67,570	-80.89%	0.24%
<b>SPECIAL RECREATION</b>	\$396,185	\$419,904	\$440,899	5.00%	1.56%
<b>SPECIAL FACILITIES</b>					
ADMIN	\$0	\$13,600	\$12,400	0.00%	0.04%
POOLS	\$663,058	\$986,507	\$1,181,591	19.78%	4.17%
ICE ARENA	\$829,391	\$1,000,246	\$1,337,430	33.71%	4.72%
GYMNASTICS	\$677,882	\$928,688	\$1,086,460	16.99%	3.84%
MAINTENANCE	\$2,700	\$3,150	\$3,400	-	0.01%
CONCESSIONS	\$12,500	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$2,185,531	\$2,932,191	\$3,621,281	23.50%	12.79%
<b>HEALTH INSURANCE FUND</b>	\$1,043,068	\$1,246,645	\$1,214,740	-2.56%	4.29%
<b>CAPITAL PROJECTS</b>	\$3,038,182	\$6,189,628	\$5,599,278	-9.54%	19.77%
<b>CHENEY MANSION</b>	\$203,540	\$365,564	\$413,574	13.13%	1.46%
<b>TOTAL</b>	<u>\$20,403,612</u>	<u>\$26,055,427</u>	<u>\$28,323,841</u>	<u>8.71%</u>	<u>100.00%</u>

**PARK DISTRICT OF OAK PARK  
REVENUE - BY SOURCE**

FISCAL YEARS 2021, 2022, 2023

SOURCE	BUDGETED 2021	PERCENT OF TOTAL	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL
Property Taxes	10,560,163	51.8%	10,865,093	41.7%	11,296,435	39.9%
Fees and Charges	936,908	4.6%	1,310,203	5.0%	1,995,948	7.0%
Intergovernmental Revenue	210,000	1.0%	901,500	3.5%	1,502,194	5.3%
Rentals	450,492	2.2%	631,334	2.4%	730,623	2.6%
Miscellaneous	130,405	0.6%	65,795	0.3%	132,760	0.5%
Donations & Sponsorship	88,670	0.4%	2,578,312	9.9%	1,170,692	4.1%
Other Financing Sources	3,926,770	19.2%	4,120,176	15.8%	4,557,367	16.1%
Program Revenue	4,100,204	20.1%	5,583,013	21.4%	6,937,822	24.5%
<b>TOTAL</b>	<b>20,403,612</b>		<b>26,055,427</b>		<b>28,323,841</b>	

**BUDGETED 2023 REVENUE BY SOURCE**






**PARK DISTRICT OF OAK PARK**  
**EXPENDITURE COMPARISON - ALL FUND TYPES**

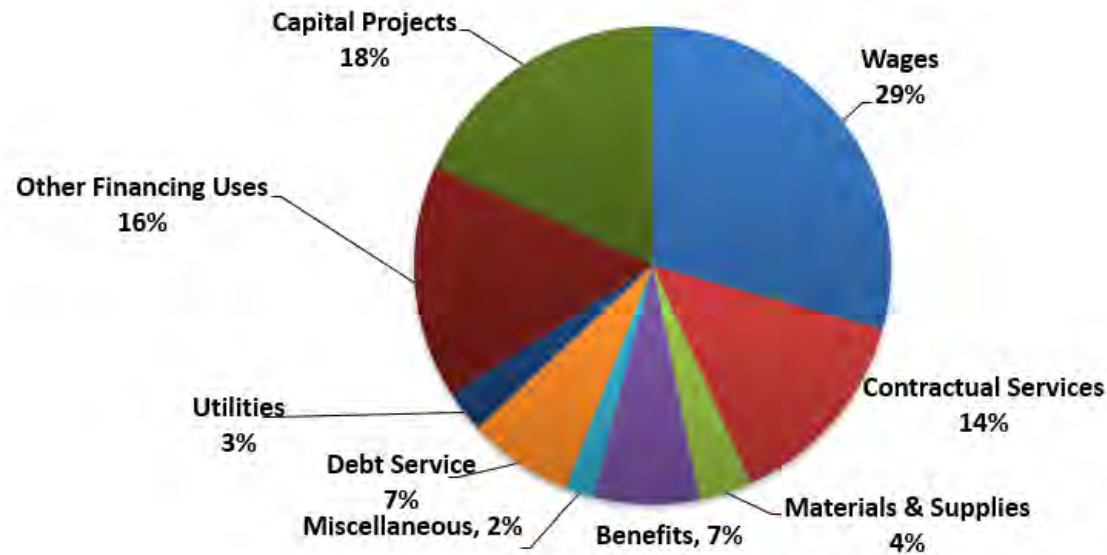
DESCRIPTION	2021 BUDGET	2022 BUDGET	2023 BUDGET	VARIANCE 2022-2023	% TOTAL BUDGET
<b>CORPORATE</b>					
ADMINISTRATION	\$2,701,133	\$2,954,160	\$3,522,268	19.23%	12.23%
CONSERVATORY	\$322,700	\$413,188	\$467,082	13.04%	1.62%
BUILDINGS & GROUNDS	\$2,385,193	\$2,559,522	\$3,057,683	19.46%	10.62%
TOTAL CORPORATE	\$5,409,025	\$5,926,870	\$7,047,033	18.90%	24.47%
<b>IMRF</b>	\$285,000	\$275,500	\$225,000	-18.33%	0.78%
<b>LIABILITY INSURANCE</b>	\$493,028	\$353,860	\$384,008	8.52%	1.33%
<b>AUDIT</b>	\$21,350	\$20,660	\$29,015	40.44%	0.10%
<b>RECREATION</b>					
ADMINISTRATION	\$5,759,004	\$6,213,817	\$6,195,648	-0.29%	21.52%
COMMUNICATIONS	\$403,359	\$515,668	\$446,891	-13.34%	1.55%
CUSTOMER SERVICE	\$255,893	\$264,638	\$333,191	25.90%	1.16%
SPORTS AND FITNESS	\$474,316	\$730,427	\$1,276,135	74.71%	4.43%
GENERAL RECREATION	\$1,065,603	\$1,486,399	\$1,811,015	21.84%	6.29%
TOTAL RECREATION	\$7,958,174	\$9,210,950	\$10,062,879	9.25%	34.95%
<b>MUSEUM</b>	\$40,060	\$351,980	\$104,100	-70.42%	0.36%
<b>SPECIAL RECREATION</b>	\$449,072	\$493,096	\$562,560	14.09%	1.95%
<b>SPECIAL FACILITIES</b>					
ADMIN	\$276,634	\$387,247	\$670,227	73.07%	2.33%
POOLS	\$306,707	\$483,839	\$577,572	19.37%	2.01%
ICE ARENA	\$362,773	\$399,674	\$452,433	13.20%	1.57%
GYMNASTICS	\$520,871	\$744,035	\$754,216	1.37%	2.62%
MAINTENANCE	\$818,792	\$1,000,472	\$1,055,423	5.49%	3.67%
CONCESSIONS	\$0	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$2,285,777	\$3,015,267	\$3,509,871	16.40%	12.19%
<b>HEALTH INSURANCE</b>	\$1,051,467	\$1,257,144	\$1,193,167	-5.09%	4.14%
<b>CAPITAL PROJECTS</b>	\$2,555,000	\$12,263,500	\$5,253,136	-57.16%	18.24%
<b>CHENEY MANSION</b>	\$192,771	\$299,668	\$425,555	42.01%	1.48%
<b>TOTAL</b>	<u>\$20,740,724</u>	<u>\$33,468,495</u>	<u>\$28,796,323</u>	<u>-13.96%</u>	<u>100.00%</u>



**PARK DISTRICT OF OAK PARK  
EXPENDITURES - BY USE**

FISCAL YEARS 2021, 2022, 2023

SOURCE	BUDGETED 2021	PERCENT OF TOTAL	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL
Wages	5,844,562	28.18%	7,050,607	21.07%	8,430,747	29.28%
Contractual Services	2,768,011	13.35%	3,760,879	11.24%	4,021,680	13.97%
Materials & Supplies	669,644	3.23%	832,632	2.49%	1,041,472	3.62%
Benefits	1,773,468	8.55%	2,059,644	6.15%	2,062,367	7.16%
Miscellaneous	531,578	2.56%	568,003	1.70%	562,305	1.95%
Debt Service	1,942,750	9.37%	2,062,600	6.16%	2,047,400	7.11%
Utilities	740,120	3.57%	750,455	2.24%	819,850	2.85%
Other Financing Uses	3,915,593	18.88%	4,120,175	12.31%	4,557,366	15.83%
Capital Projects	2,555,000	12.32%	12,263,500	36.64%	5,253,136	18.24%
TOTAL	20,740,725		33,468,495		28,796,323	

**BUDGETED 2023 EXPENSE BY USE**


# Strategic Goals and Strategies

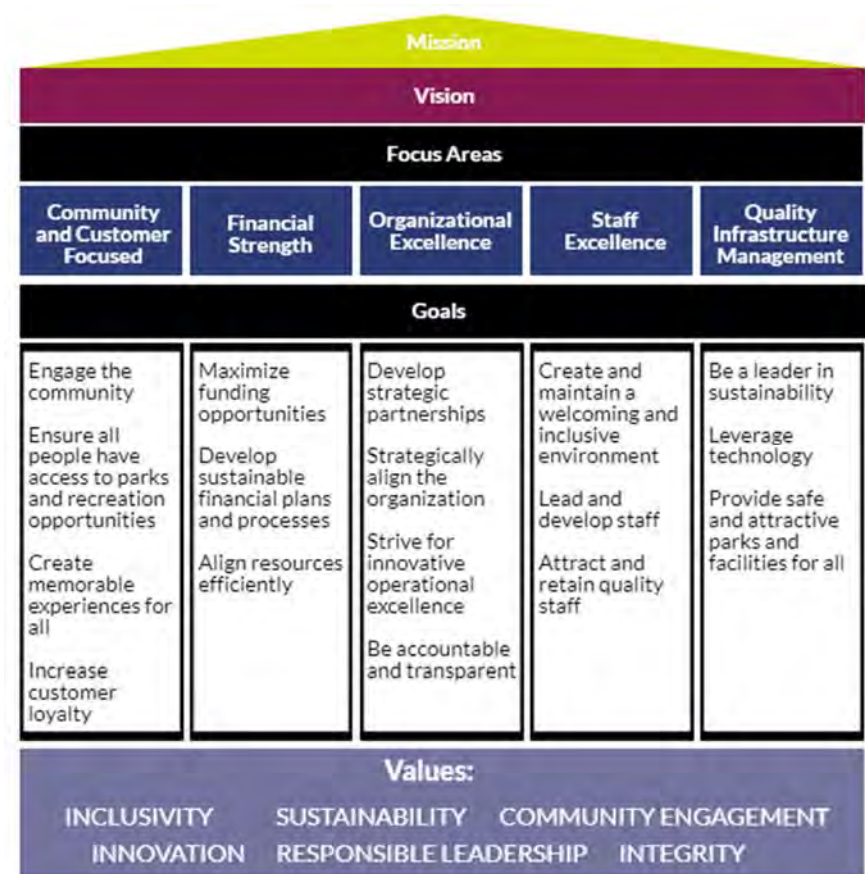
## Introduction

In 2021, the Park District of Oak Park (PDOP) began a journey to build a new three-year strategic plan for 2022-2024. The goals of the plan are to best meet the needs of the community by:

- Building on the success of previous plans and community input
- Incorporating new data from the 2019 Community Survey
- Engaging underserved groups in the community
- Outlining actions that commissioners and staff will undertake to fulfill the District's mission and vision
- Focusing on results rather than activities
- Aligning the organization and the community around common priorities to prioritize resources in an uncertain environment

All of the District's plans are dynamic, adjusting to new circumstances to continually meet needs of the community.

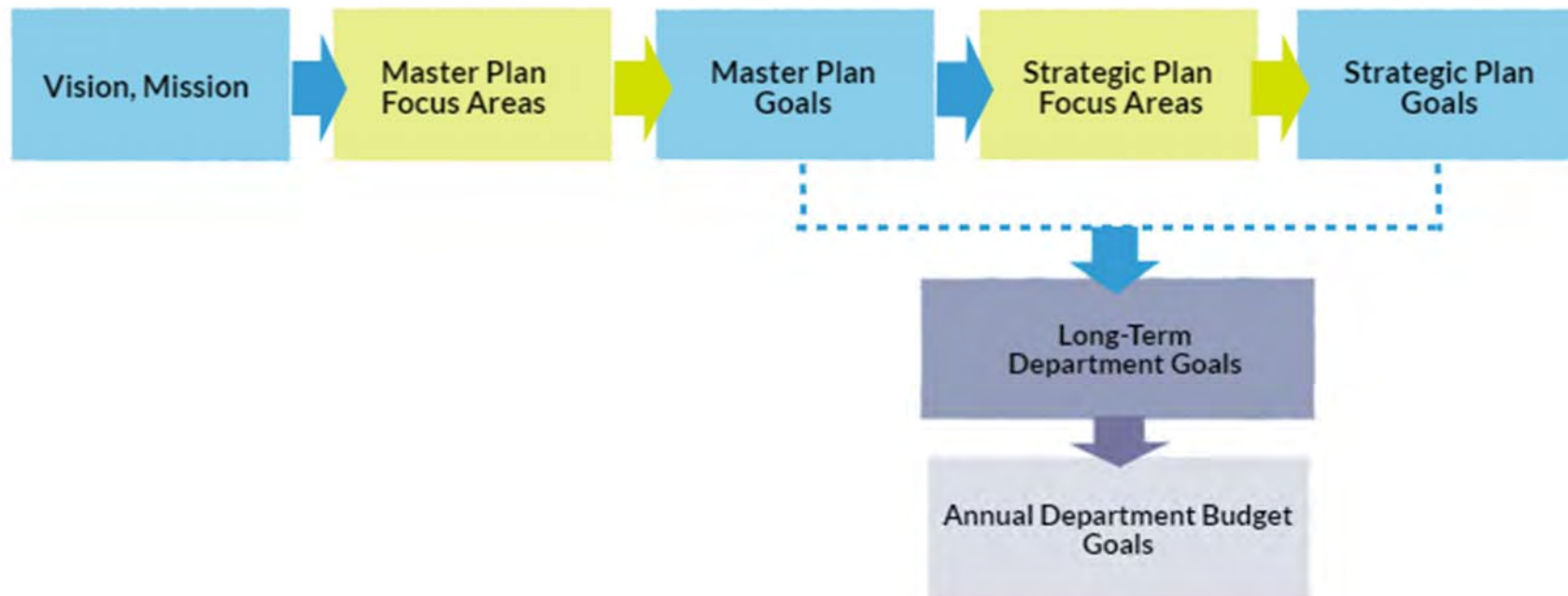
## 2022-2024 Strategic Plan At-A-Glance



## Strategic Plan Process

### ORGANIZATIONAL ALIGNMENT

The Park District work is guided by its Strategic Plan and Master Plan, which are both used to fulfill its vision and mission. The Master Plan guides decision-making for long-term investments for development, while the Strategic Plan is a blueprint that outlines actions the District can take to meet the needs of the community. The Plans complement each other. Both Plans are dynamic to adjust to new circumstances while keeping the focus on the needs of the Oak Park community. Departments use both Plans to guide their long-term goals and ultimately their annual budget goals. The foundation for all the work of the District is its organizational values.







## PDOP took the following steps to develop its Strategic Plan

### Phase 1: Engagement (JAN)

To ensure it's meeting the needs of all its residents, the Park District held many focus groups with the community, including people of color and the underserved.

### Phase 2: Analysis (FEB)

Staff conducted an internal and external analysis including input from the 2019 Community Survey and the 2015-2024 Comprehensive Master Plan.

### Phase 3: Evaluate Previous Plans and Results (FEB)

Staff looked back at the 2014-2024 Comprehensive Plan and 2019-2021 Strategic Plan and reviewed what was achieved and what is left to accomplish.

### Phase 4: Assess Mission and Vision (MAR)

The organization confirmed that the mission and vision statements still represented the agency.

### Phase 5: Values (MAR)

Staff reviewed its organizational values and added *inclusivity* as a new value, embracing diversity, equity, and inclusion.

### Phase 6: Identify Strategic Plan Goals (MAR)

Staff reviewed the information from the engagement and analysis phases and identified theme goals for the agency to achieve over the next three years.

### Phase 7: Identify Actions to Achieve Goals (APR)

Staff met and identified and prioritized actions that could help the District achieve its goals.

### Phase 8: Finalize Strategic Plan for Board Approval (JUN, JULY, AUG)

Staff shared an executive summary to the Board and stakeholder groups and gathered feedback for the final plan.

## ORGANIZATIONAL VALUES

Guide our actions and culture we want to build

### COMMUNITY ENGAGEMENT

We will actively work to foster ongoing dialogue, relationships, collaborations, and partnerships with and within the community.

### INNOVATION

We will continuously try new methods and ideas, adapt services according to trends, and continually improve processes.

### SUSTAINABILITY

We will thrive through renewal, maintenance, and stewardship in all aspects of operation.

### INCLUSIVITY

We will actively & intentionally value multiple layers of human characteristics and view such differences as strengths, while striving for equity among all identities to be authentic, feel safe and be respected in our programs, parks, and facilities.

### RESPONSIBLE LEADERSHIP

We will maintain a high performing, engaged, and accountable organization.

### INTEGRITY

We will adhere to moral, honest, and ethical principles with a focus on accessibility, inclusion, and transparency.





## FOCUS AREAS

The Park District bases the pillars of its operational strategy on a set of five focus areas, sometimes known as themes. They center on the following five perspectives:





## IMPLEMENTATION STRATEGY

Successful implementation of the Strategic Plan requires involvement from multiple groups throughout the Park District. The graphic below illustrates how various groups will work together to implement the Strategic Plan.



# Strategic Plan

## 2022-2024 Focus Areas, Goals, and Actions

### CUSTOMER & COMMUNITY FOCUSED

**To Engage the Community:** The Park District should utilize partnerships and collaborations to expand engagement and programming with a focus on our underserved and under-resourced residents.

Action Plan		
2022	2023	2024
Develop youth leaders committee for 3-6pm programming at CRC		Establish internal and external social media campaigns to tell stories about staff and customers

**To Create Memorable Experiences for All:** The Park District should leverage technology to grow program offerings and community events with a focus on health and wellness for all ages.

Action Plan		
2022	2023	2024
		Provide free education and tools at community events that support health and wellness

**To Ensure All People Have Access to Parks and Recreation Opportunities:** With a lens toward equity, the Park District should work to expand cultural and multi-generational programming and services for the community.

Action Plan		
2022	2023	2024
Expand outreach to underserved and under-resourced residents	Partner with community organizations to provide mentoring programming for youth at the CRC	Engage with senior care facilities to offer PDOP programming
	Work with other government partners to determine how PDOP can expand its role in providing safe and welcoming space for all	

**To Increase Customer Loyalty:** The Park District should work to create a culture of "customer-first" to retain and recruit new Oak Park households.

Action Plan		
2022	2023	2024
Establish training standards for all frontline staff on enhancing guest engagement to create a friendly and welcoming culture		Leverage an online "welcome packet" and other strategies and partnerships to attract and connect different demographics of families coming to PDOP

### FINANCIAL STRENGTH

**To Maximize Funding Opportunities:** The Park District should continue to seek opportunities to grow revenues from non-property tax sources such as grants, foundations, friends' groups, corporations as well as sponsorships opportunities to regain its earned revenue position.

Action Plan		
2022	2023	2024
Identify new funding to support programming at the CRC		Meet and maintain 50/50 tax/earned revenue target



## FINANCIAL STRENGTH continued

**To Develop Sustainable Financial Plans:** When creating or updating plans, the Park District should evaluate the short and long-term impacts to ensure the agency's financial sustainability.

Action Plan		
2022	2023	2024
Expand outreach and diversify suppliers, contractors, and vendors, including black, Indigenous and people of color firms	Develop benchmarking system to assist in the financial decision-making process	
	Reexamine rental fee structures for fields, facilities, pavilions, etc.	

**To Align Resources Efficiently:** The Park District should continuously evaluate and maximize its resources through performance management to drive success.

Action Plan		
2022	2023	2024
		Establish an evaluation system to measure, audit, and document programs to ensure resources are allocated appropriately

## STAFF EXCELLENCE

**To Create and Maintain a Welcoming and Inclusive Environment:** The Park District should work to improve and expand the onboarding experience and foster a motivating work environment.

Action Plan		
2022	2023	2024
Identify opportunities to enhance diversity, equity and inclusion through staff engagement		

**To Lead and Develop Staff:** The Park District should create strong leaders by fostering a culture of continuous learning as well as establish partnerships to educate high school students about the field of parks and recreation.

Action Plan		
2022	2023	2024
		Explore and implement training mix for full-time staff focused on career development
		Establish core competencies at each full-time level in the agency and create trainings that align with them

**To Attract and Retain Quality Staff:** The Park District should expand employee recruitment strategies with a focus on diversity and evaluate retention tools such as pay ranges and benefit offerings.

Action Plan		
2022	2023	2024
Establish more partnerships to create a broader search for full-time and part-time staff to intentionally reach more diverse applicants especially for the CRC	Research and analyze part-time pay with similar peer organizations as well as create a tier system for staff	
	Evaluate benefits for full-time staff based on industry and best practice standards for Board consideration	

## ORGANIZATIONAL EXCELLENCE

**To Develop Strategic Partnerships:** The Park District should continue to identify, build, and strengthen partnerships that assist the agency in fulfilling its mission and strategic goals as well as expand its influence and engagement with the community.

Action Plan		
2022	2023	2024
Establish outreach strategies and communication to diverse groups for future park district planning		

## ORGANIZATIONAL EXCELLENCE continued

**To Be Accountable and Transparent:** The Park District should continue to improve the customer experience and knowledge by finding engaging ways to share information and data with the public.

Action Plan		
2022	2023	2024
Develop an executive summary for the annual budget, strategic plan, and capital improvement plan to be used online for better communication with the public		

**To Strive for Innovative Operational Excellence:** The Park District should continue to research and adopt operational best practices from the public and private sector, with a focus on process improvement, and to seek new innovations for the park and recreation industry.

Action Plan		
2022	2023	2024
Apply for Gold Medal		Maintain agency CAPRA, Distinguished Accreditation, ACA and DCFS Standards for agency excellence

**To Strategically Align the Organization:** As the Park District plans for the future, it should work to ensure that individual efforts are aligned to move the organization forward in the most efficient, equitable, and effective manner possible.

Action Plan		
2022	2023	2024
	Develop an equity framework tool to incorporate into decision-making	Complete a 5 Year Strategic Master Plan which will serve as the 10 year comprehensive master plan and the 3 year strategic plan

## QUALITY INFRASTRUCTURE MANAGEMENT

**To Leverage Technology:** The Park District should improve systems for staff and customers by managing and investing in technology infrastructure to best support the community.

Action Plan		
2022	2023	2024
Launch new website with enhanced accessibility features		

**To Be a Leader in Sustainability:** The Park District should take steps to continue to reduce our carbon footprint, conserve water resources, and educate the community on sustainability.

Action Plan		
2022	2023	2024
Create a new staff sustainability committee to focus on education of staff and the community on the importance of sustainability	Create a carbon neutral plan to establish benchmarks	

**To Provide Safe and Attractive Parks and Facilities for All:** The Park District should continue to invest in the maintenance of parks and facilities by introducing new strategies that lead to positive experiences by our community members.

Action Plan		
2022	2023	2024
	Develop new safety audit to ensure we promote and sustain a safe organization	Evaluate opportunities to add more sensory equipment in the parks
		Identify opportunities to add more naturalistic play spaces

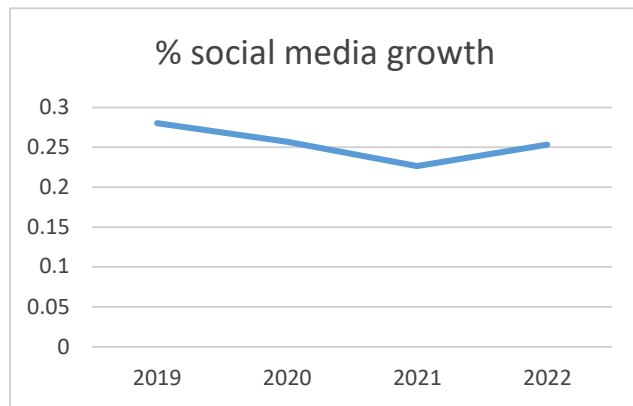


## Performance Measures

The District works towards accomplishing its mission and goals by objectively measuring the progress of each department and program throughout the fiscal year and on a long-term basis. The following section summarizes the agency's strategic goals with corresponding metrics on a District wide basis and department level.

### Community and Customer Focused

#### To engage the community



The Park District defines this measurement as year-on-year average growth in total engagements on its social media platforms for Twitter, Instagram, and Facebook. Engagements include "likes", "comments", "shares", "clicks", and "views."

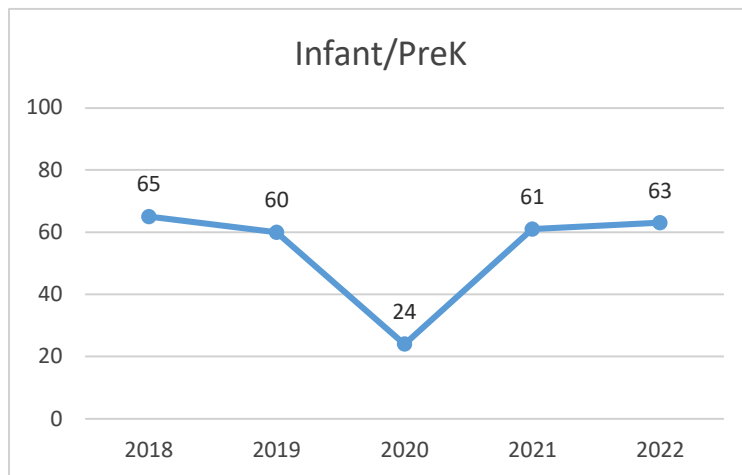
#### What does the data say?

In 2022, the District saw average growth of .253%. The District has set a goal of meeting the annual industry average, which is currently 0.267.

## Community and Customer Focused

### To create memorable experiences for all

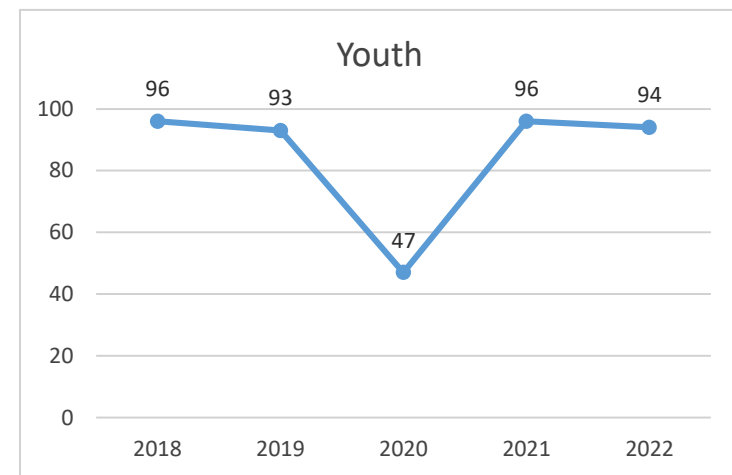
The Park District defines these measurements as the number of unique resident customers that have been registered for any program or league, or who have purchased a pass to any of the Park District's facilities or programs divided by the number of residents in Oak Park in each respective age group, as indicated by the most recent Census data.



#### What does the data say?

Goal: 65% participation or higher by the end of 2024

As of December 31, 2022: 63% participation



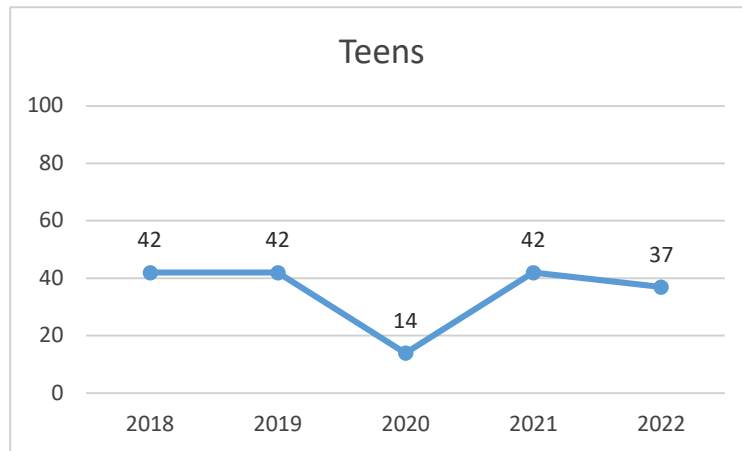
#### What does the data say?

Goal: 90% participation or higher by the end of 2024

As of December 31, 2022: 94% participation

## Community and Customer Focused

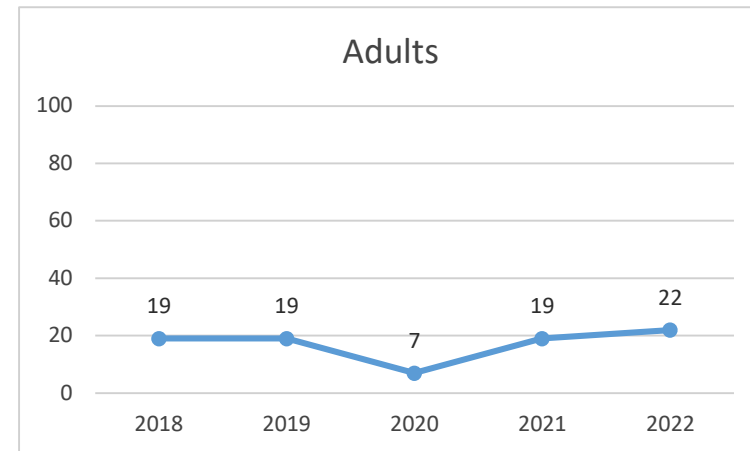
To create memorable experiences for all



### What does the data say?

Goal: 45% participation or higher by the end of 2024

As of December 31, 2022: 37% participation



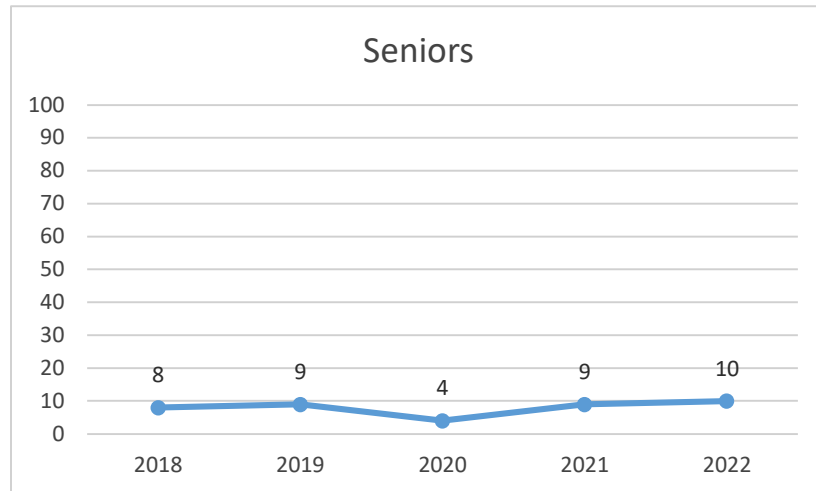
### What does the data say?

Goal: 20% participation or higher by the end of 2024

As of December 31, 2022: 22% participation

## Community and Customer Focused

To create memorable experiences for all



### What does the data say?

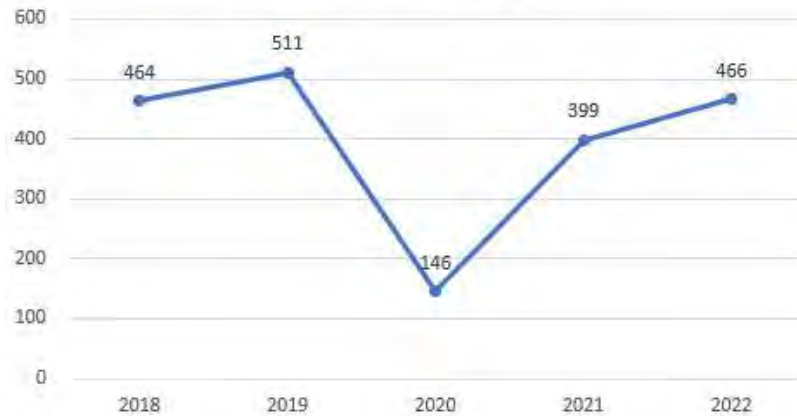
Goal 15% participation or higher by the end of 2024

As of December 31, 2022: 10% participation

## Community and Customer Focused

To ensure all people have access to parks and recreation

Total Scholarships

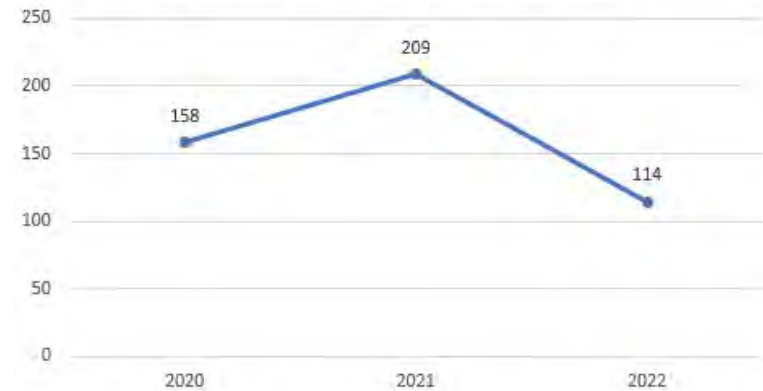


The Park District offers scholarships so that families who would otherwise be unable to access the District's programming. The District defines this measurement as the number of unique resident participants that have been approved and have used scholarship funds in the current year.

### What does the data say?

In 2022, 466 scholarships were awarded. The District has set a goal of awarding at least 525 scholarships annually by the end of 2024.

Total Childcare Discount Memberships



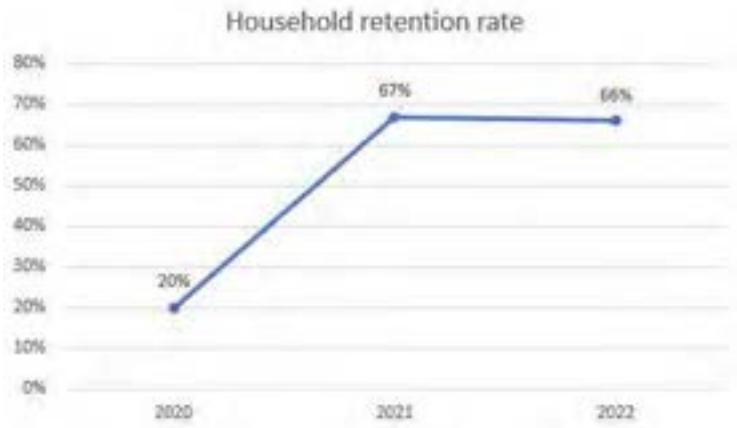
The Park District offers a childcare discount memberships to help make childcare more affordable for families. This measurement is defined as the number of unique resident participants that have been approved for a childcare discount membership in the current year.

### What does the data say?

In 2022, 114 childcare discount memberships were approved. The District is building a baseline for this data to determine future goals.

## Community and Customer Focused

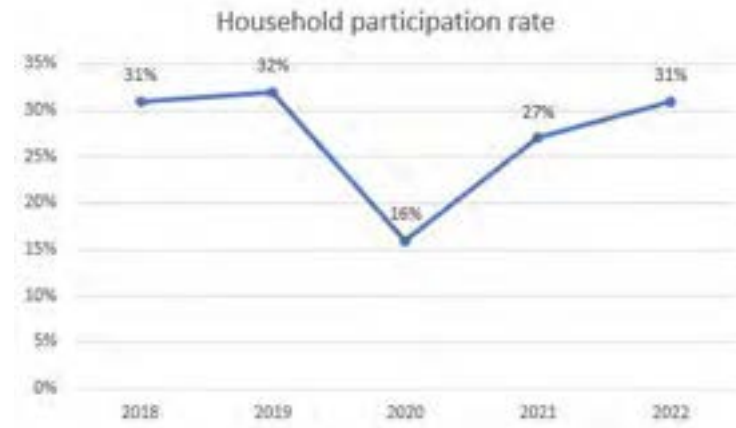
To increase customer loyalty



The Park District defines this measurement as the percentage of resident household accounts that have completed a transaction of any kind in back to back years.

### What does the data say?

The District has set a 3-year goal of averaging 80% or higher annually. In 2022, the retention was 66%.



The Park District defines this measurement as the percentage of unique resident household accounts that have completed a transaction of any kind divided by the total number of households in Oak Park.

### What does the data say?

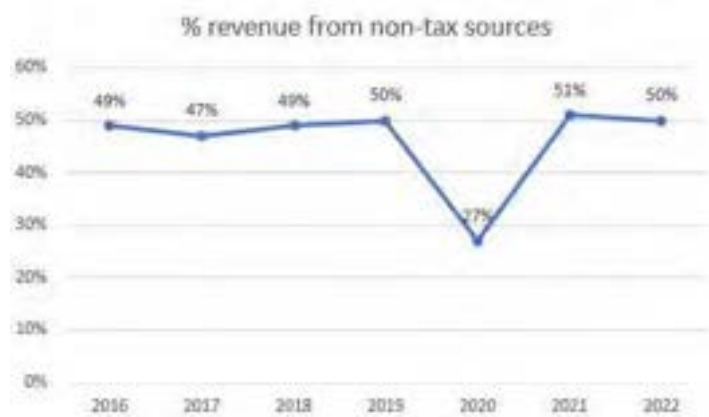
In 2022, the District saw an household participation rate of 31%. The District has set a 3-year goal of reaching 35% or higher by end of 2024.



## Financial Strength

### To maximize funding opportunities

The percentage of revenue collected in the current year by the Park District that does not come from the local tax levy, such as program revenue, fees and charges, sponsorships and donations, intergovernmental revenue, rental income, and other miscellaneous revenue (including non-resident fees, vending machine revenue, rebates, etc.).

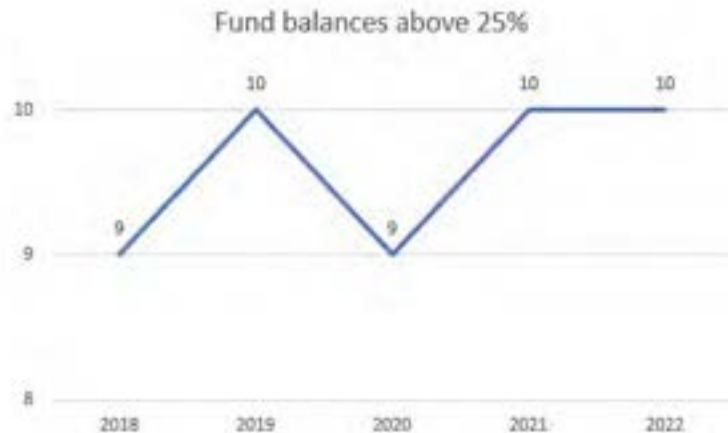


Goal: 50% or higher by the end of 2024

As of December 31, 2022: 50% revenue from non-tax sources.

## Financial Strength

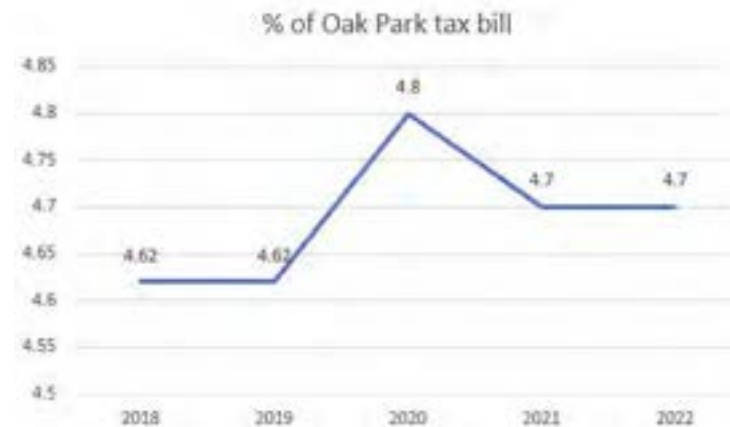
To develop sustainable financial plans



This is a measure of the number of funds for which the ratio of total fund assets to total fund expenditures is greater than 25%.

### What does the data say?

In 2022, the District saw 10/10 funds finish above 25%. The District has set a 3-year goal to see all the fund balances finish the financial year above 25%.



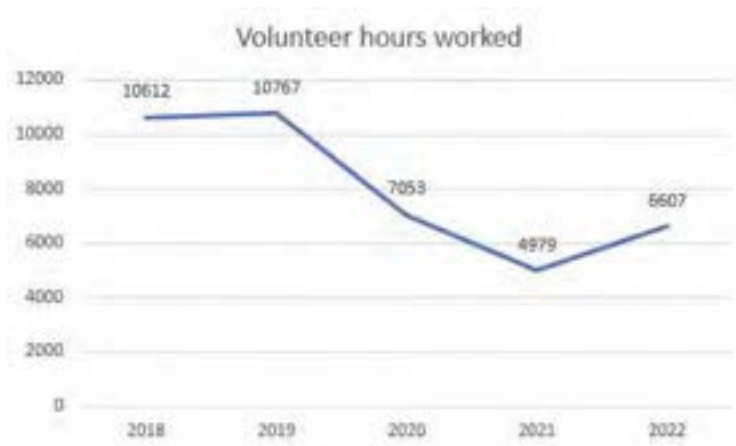
The percentage of property tax revenue collected by the Park District compared to other overlapping jurisdictions such as county, village, township, library, school districts, community colleges, and other special districts.

### What does the data say?

In 2022, the District's expenditure was 4.7% of the total Oak Park tax bill. The District has set a 3-year goal to remain below 5%.

## Financial Strength

To align resources efficiently



This measure indicated the number of volunteer hours reported at facilities, special events, citizen committees, and other efforts, and the dollars saved based on current minimum wage at the end of the financial year.

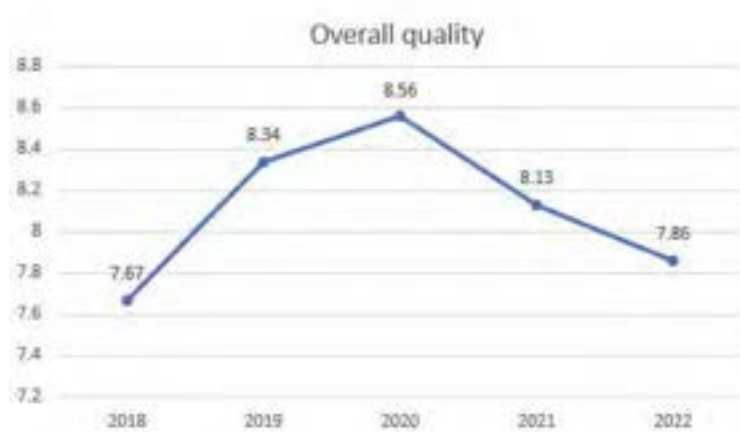
### What does the data say?

After a decline from the pandemic in 2020 and 2021, the number of volunteer hours has begun to grow, with the District seeing 6,607 volunteer hours worked in 2022. The District has set a 3-year goal of averaging 10,000 or higher annually.

## Staff Excellence

### To lead and develop staff

The average “Overall Quality” score, on a scale of 0-10, given by staff through the Park District’s Training Evaluation from the current year.

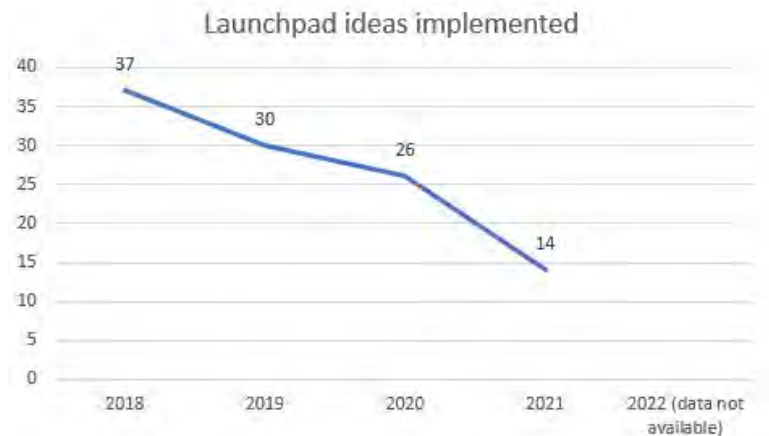


Goal: 8.0 or higher annually

As of 2022 annual survey: 7.86

## Organizational Excellence

To strive for innovative and operational excellence



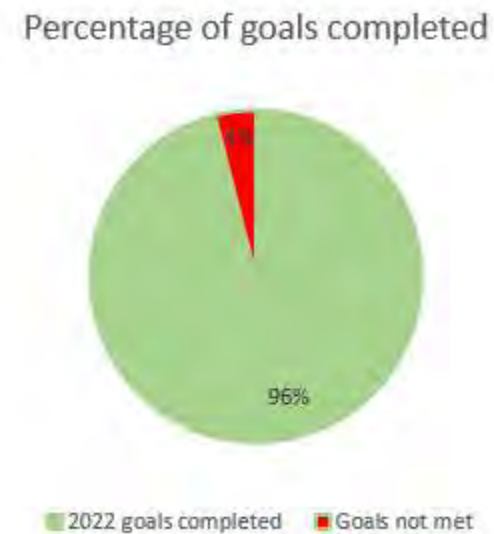
The Park District defines the measurement as the number of ideas implemented through the Park District's innovation management system.

### What does the data say?

In 2021, the District implemented 14 new ideas. 2022 data is not yet available. The District has set a 3-year goal of averaging 25 or more implemented ideas annually.

## Organizational Excellence

To strategically align the organization



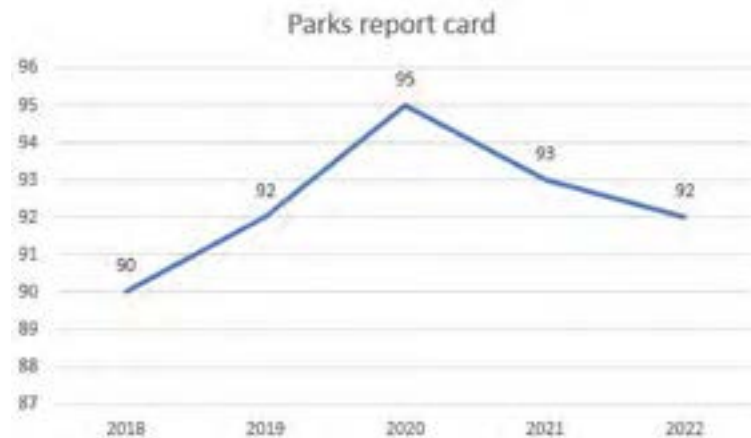
The Park District defines this measurement as the percentage of Park District goals met and/or objectives completed as scheduled in the current year as outlined in the Park District Budget and Strategic Plan.

### What does the data say?

For 2022, the District implemented 96% of its goals. The District has set a 3-year goal of reaching 100%.

## Quality Infrastructure Management

To provide safe and attractive parks and facilities for all



The Park District defines this measurement as the average score of all parks, on a scale of 0 to 100, from the Park District's Park Report Card from the current year indicating quality and maintenance of the park system. This measure does not include Park District buildings or pools.

### What does the data say?

In 2022, the District received a grade of 93. The District 3-year goal is averaging 93 or higher annually.

## Quality Infrastructure Management

To be a leader in sustainability



The Park District defines annual system-wide utility usage as the total utilities used based on billing invoices, including electricity (kWh), water (1000 gallons), and natural gas (therms).

### What does the data say?

During 2022, the District used 2,855,433 units. The District has set a 3-year goal of building a new baseline once the Community Recreation Center (CRC) is open.

## Corporate Fund

### Description

The Corporate Fund is a governmental fund, operating on the modified accrual basis of accounting.

The Corporate Fund is the main operating fund for governmental units. This is a taxing fund, which includes Administration, Conservatory, Parks and Planning, and other financial transactions, which are not directly attributable to any other fund.

Budgeted revenues for the Corporate Fund in 2023 are \$6.31 million. Taxes represent the majority of Corporate Fund revenues. The remainder of revenue for the Corporate Fund comes from investment income, conservatory programs, building rental fees, and other miscellaneous income.

Budgeted expenditures for the Corporate Fund in 2023 are \$7.05 million.

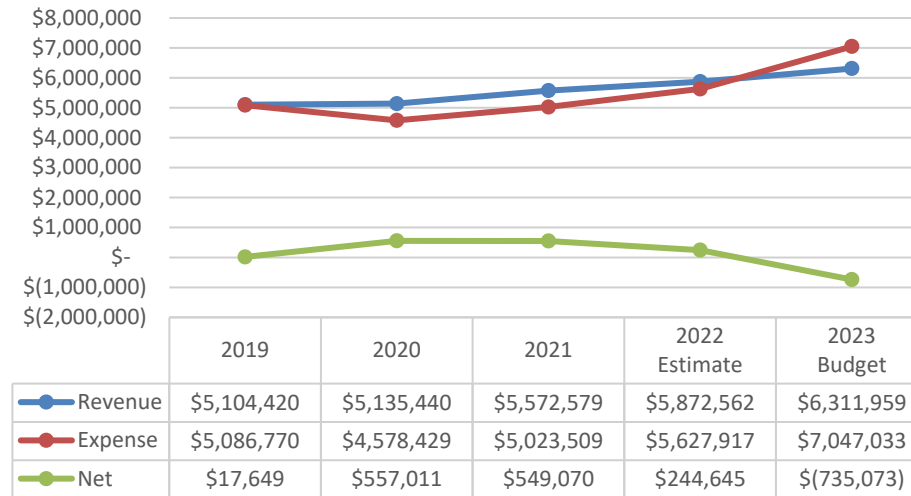
### Personnel

Full time staff levels have remained stable from an agency wide perspective, but were reduced for 2021 due to operational impacts of Covid-19.

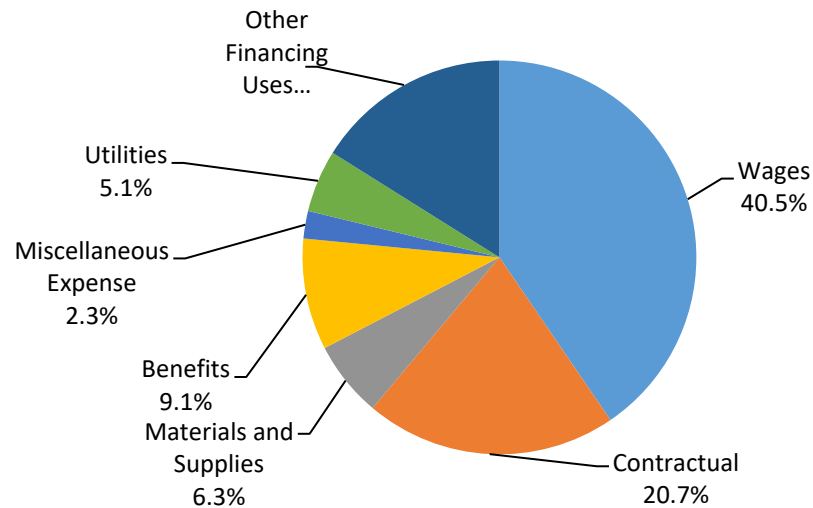
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Administration	10	11	11	9	11
Conservatory	4	4	4	4	4
Parks and Planning	<u>14</u>	<u>16</u>	<u>16</u>	<u>15</u>	<u>15</u>
<b>Total</b>	28	31	31	28	30

## Historical Analysis

**2023 Budget**  
Corporate Fund cont.



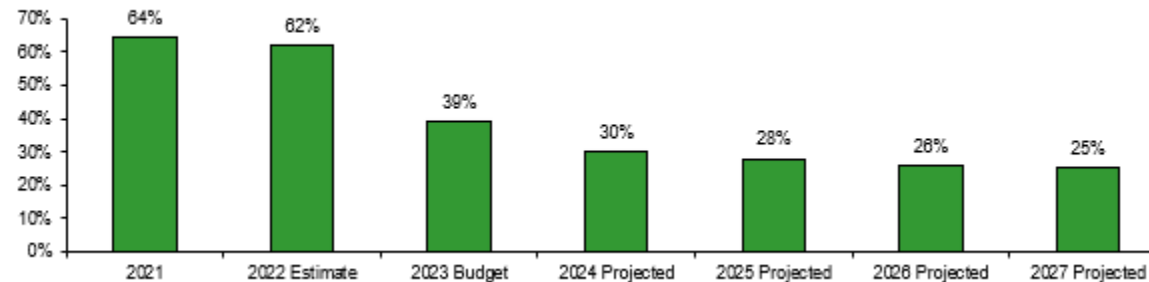
## 2023 Expense Distribution





**Budget Detail**
**Corporate Fund cont.**

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$4,936,790	\$4,953,373	\$5,497,970	\$5,855,338	\$6,530,998	\$6,726,928	\$7,079,736
Fees and Charges	\$153,289	\$123,600	\$136,750	\$140,853	\$145,078	\$149,430	\$148,458
Intergovernmental Revenue	\$314,615	\$555,000	\$435,000	\$448,050	\$461,492	\$475,336	\$489,596
Rent	\$83,174	\$78,889	\$124,139	\$127,863	\$131,699	\$135,650	\$139,720
Miscellaneous Revenue	\$40,883	\$125,000	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
Sponsorship & Donations	\$24,701	\$22,200	\$28,900	\$29,767	\$30,660	\$31,580	\$32,527
Program Revenue	\$19,126	\$14,500	\$19,200	\$19,776	\$20,369	\$20,980	\$21,610
<b>Total Revenue</b>	<b>\$5,572,579</b>	<b>\$5,872,562</b>	<b>\$6,311,959</b>	<b>\$6,693,747</b>	<b>\$7,394,559</b>	<b>\$7,616,396</b>	<b>\$7,990,433</b>
Wages	\$2,056,066	\$2,400,792	\$2,851,928	\$2,937,486	\$3,025,610	\$3,116,379	\$3,254,870
Contractual	\$975,941	\$1,181,475	\$1,455,956	\$1,499,635	\$1,544,624	\$1,590,962	\$1,616,871
Materials and Supplies	\$257,567	\$356,400	\$440,880	\$454,106	\$467,730	\$481,761	\$496,214
Benefits	\$418,893	\$455,000	\$644,200	\$663,526	\$683,432	\$703,935	\$768,053
Miscellaneous Expense	\$56,877	\$122,900	\$159,541	\$164,327	\$169,257	\$174,334	\$179,564
Utilities	\$369,571	\$344,450	\$360,750	\$371,573	\$382,720	\$394,201	\$406,027
Other Financing Uses	\$888,594	\$766,900	\$1,133,778	\$1,167,791	\$1,202,825	\$1,238,910	\$1,276,077
<b>Total Expenses</b>	<b>\$5,023,509</b>	<b>\$5,627,917</b>	<b>\$7,047,033</b>	<b>\$7,258,443</b>	<b>\$7,476,197</b>	<b>\$7,700,483</b>	<b>\$7,997,677</b>
<b>Net</b>	<b>\$549,070</b>	<b>\$244,645</b>	<b>(\$735,073)</b>	<b>(\$564,696)</b>	<b>(\$81,637)</b>	<b>(\$84,086)</b>	<b>(\$7,244)</b>
<b>Fund Balance</b>	<b>\$3,227,511</b>	<b>\$3,472,156</b>	<b>\$2,737,083</b>	<b>\$2,172,387</b>	<b>\$2,090,749</b>	<b>\$2,006,663</b>	<b>\$1,999,419</b>
	64%	62%	39%	30%	28%	26%	25%
<b>\$ Amount Above Policy</b>	<b>\$1,971,634</b>	<b>\$2,065,177</b>	<b>\$975,325</b>	<b>\$357,776</b>	<b>\$221,700</b>	<b>\$81,542</b>	<b>(\$0)</b>

**Fund Balance**


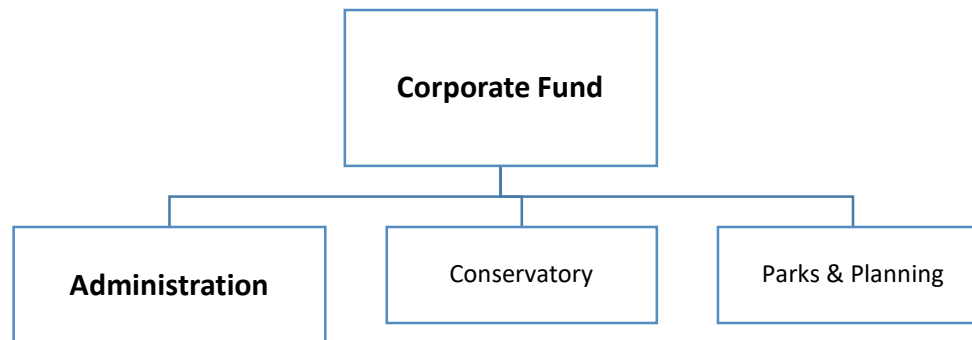
## ADMINISTRATION

### Statement of Service

The Administration department contributes to successful organizational outcomes by providing reliable information, services, and resources in an accurate and timely manner, and responsible stewardship of public resources.

### Description

The Administration Fund includes the Executive Director's Office, Business Operations, and Human Resources. The Administration Fund is responsible for directing the daily operations, strategic planning, budget implementation and preparation, annual financial audit, grant administration, and employee relations.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Administration****2022 RESULTS***Accomplished:*

- ✓ In person customer service was offered at Rehm pool for the first two weeks of pool season.
- ✓ Staff has had regular dialogs with BIPOC groups to continue DEI conversations within the District.
- ✓ The bench marking group met in the spring, adding two new members, and again in the fall to discuss inflation, merit pools, work order systems, and potential tax levy amounts.
- ✓ The District applied for the NRPA Gold Medal.
- ✓ The District has established two new partnerships to create a broader search for full-time and part-time staff to intentionally reach more diverse applicants.
- ✓ The District has begun advertising bids on DemandStar, and has added two additional MBE/WBE business to the vendor list.



**Administration****2023 GOALS*****Community & Customer Focused***

1. Provide a safe and welcoming space for all using technology available through Amilia at the CRC by April 2023.

***Financial Strength***

1. Review rental fee structures and implement increases by March 1, 2023.
2. Investigate CCDF (Child Care Development Fund) funding for 2023 camps and 2023-2024 afterschool by January 15, 2023.

***Organizational Excellence***

1. Complete a compensation and benefits study by September 1, 2023 for full time and part time staff.
2. Evaluate the possible efficiencies and improvements within PDOP tech systems via Microsoft Office 365 in our data visualization platforms.

***Staff Excellence***

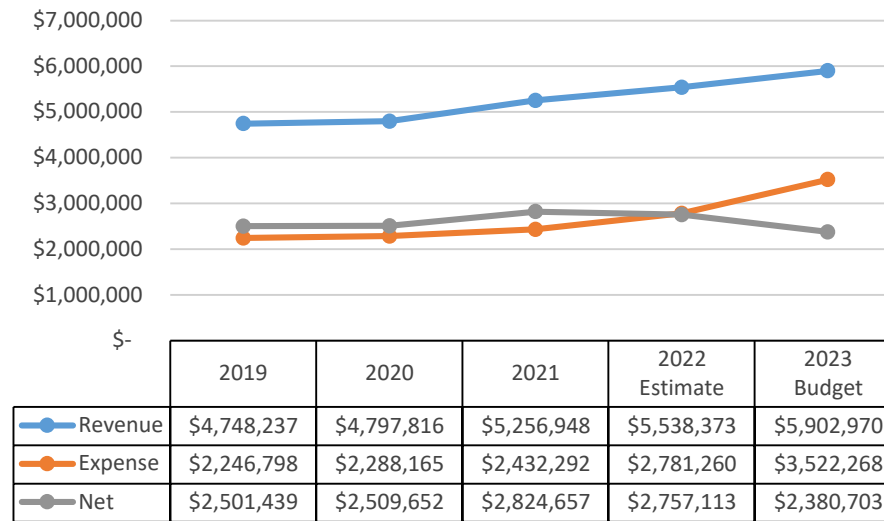
1. Develop and implement a training series for PDOP standards on supervising staff by June 1, 2023.



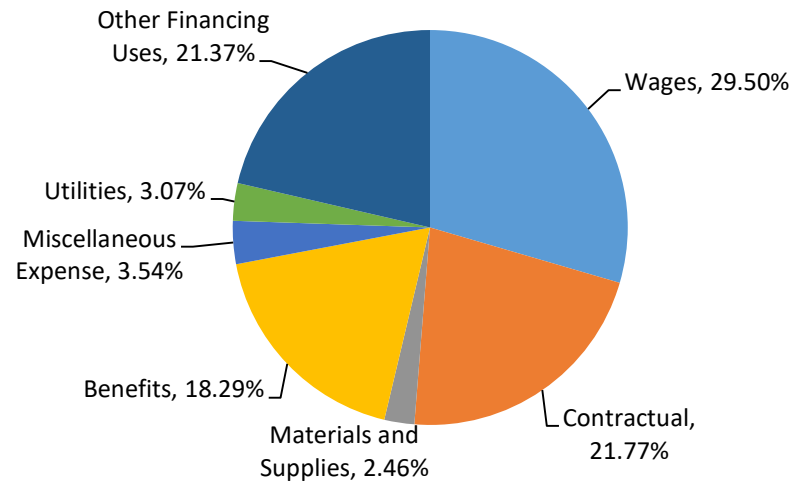
**John L Hedges Administrative Center**

## Administration

### Historical Analysis



### 2023 Expense Distribution



**Administration**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Tax Receipts	\$4,220,160	\$4,516,880	\$4,936,790	\$4,953,373	\$5,497,970
Intergovernmental Revenue	\$182,549	\$163,152	\$286,415	\$475,000	\$350,000
Miscellaneous Revenue	\$345,528	\$117,784	\$33,743	\$110,000	\$55,000
Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,748,237</b>	<b>\$4,797,816</b>	<b>\$5,256,948</b>	<b>\$5,538,373</b>	<b>\$5,902,970</b>
Wages	\$913,064	\$799,324	\$754,576	\$973,514	\$1,039,131
Contractual	\$422,589	\$504,155	\$490,138	\$625,600	\$766,882
Materials and Supplies	\$41,640	\$19,504	\$32,292	\$78,100	\$86,600
Benefits	\$503,485	\$327,626	\$418,893	\$455,000	\$644,200
Miscellaneous Expense	\$83,503	\$49,688	\$44,965	\$93,900	\$124,668
Utilities	\$113,462	\$116,123	\$116,117	\$105,000	\$108,000
Other Financing Uses	\$169,056	\$471,746	\$575,311	\$450,146	\$752,787
<b>Total Expenses</b>	<b>\$2,246,798</b>	<b>\$2,288,165</b>	<b>\$2,432,292</b>	<b>\$2,781,260</b>	<b>\$3,522,268</b>
<b>Net</b>	<b>\$2,501,439</b>	<b>\$2,509,652</b>	<b>\$2,824,657</b>	<b>\$2,757,113</b>	<b>\$2,380,703</b>

*\*Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution*

## CONSERVATORY

### Statement of Service

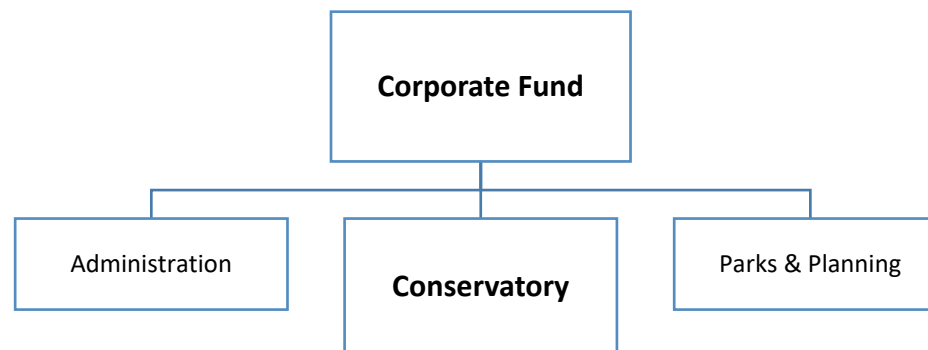
The Oak Park Conservatory promotes nature education through programming and events for the Oak Park community.

### Description

The Edwardian-style glass structure, built in 1929, houses a botanical collection of more than 3,000 plants, some of which date back to the Conservatory's founding. Over the years, the building fell into neglect. In 1970, a group of concerned citizens led a drive to preserve this unique resource. In 1986, the Friends of the Oak Park Conservatory was established with the mission to promote interest in the Oak Park Conservatory, offer educational and recreational opportunities and support projects that benefit the Oak Park Conservatory. In 2004, the Oak Park Conservatory was designated an Oak Park Landmark, and was added to the National Register of Historic Places in 2005.

The Conservatory staff is responsible for growing plants for monthly floral displays within the facility. They also design and install the summer plant displays throughout the park system, maintain the landscape at Cheney Mansion, oversee the maintenance of native perennials, and take care of all weeding needs throughout the District.

The Conservatory hosts a number of nature based programs and events throughout the year. It also provides rental space for special events, corporate events, meetings, and celebrations.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Conservatory****2022 RESULTS***Accomplished:*

- ✓ Developed design bid specifications for the historical greenhouse infrastructure capital project, and applied for grants to support the project.
- ✓ Implemented a 2-week Horticulturist in Training course for teens at the Conservatory to introduce teens to careers in horticulture. Due to low enrollment, the course was cancelled.
- ✓ Added a landscape specialist year-round part-time IMRF position to assist with Conservatory and Cheney, reducing the need of seasonal staff.

*In Progress/Delayed:*

- Offer an Adopt a Parrot program at the Conservatory to generate \$1,000 in revenue to offset animal care costs and provide education to the community on our Conservatory parrots. > *Marketing and a webpage for the Adopt a Parrot program was initiated in July. The project is still in progress.*



## Conservatory

### 2023 GOALS

#### *Community & Customer Focused*

1. Offer a free community event during National Pollinator Week in June, giving away 250 free milkweed seedlings to the community to increase habitat awareness, and run the Pollinator Plant Sale during National Pollinator Week.

#### *Organizational Excellence*

1. Bring the maintenance of the Park District's tree care under the Conservatory's umbrella, training two employees to become ISA certified arborists by February 1st, 2023.

#### *Quality Infrastructure Management*

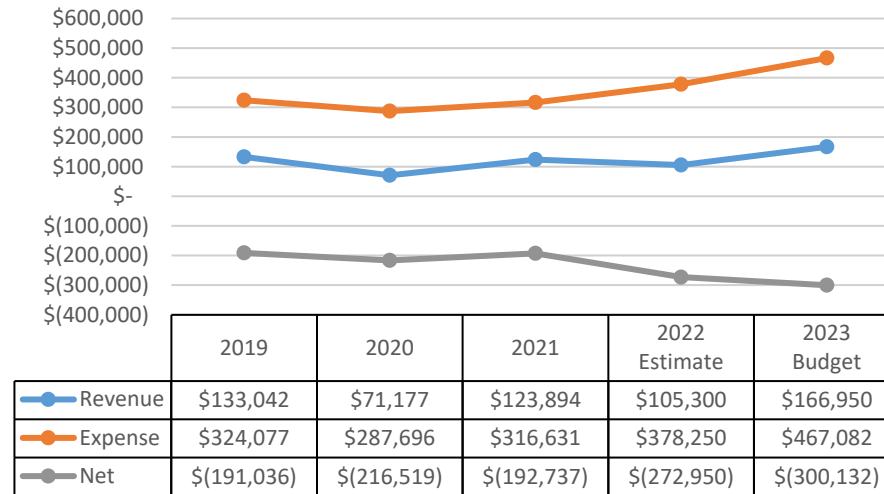
1. Install a drip irrigation system in a Conservatory Greenhouse by June 1st, 2023, reducing staff watering time by 120 hours and water consumption by 5%.



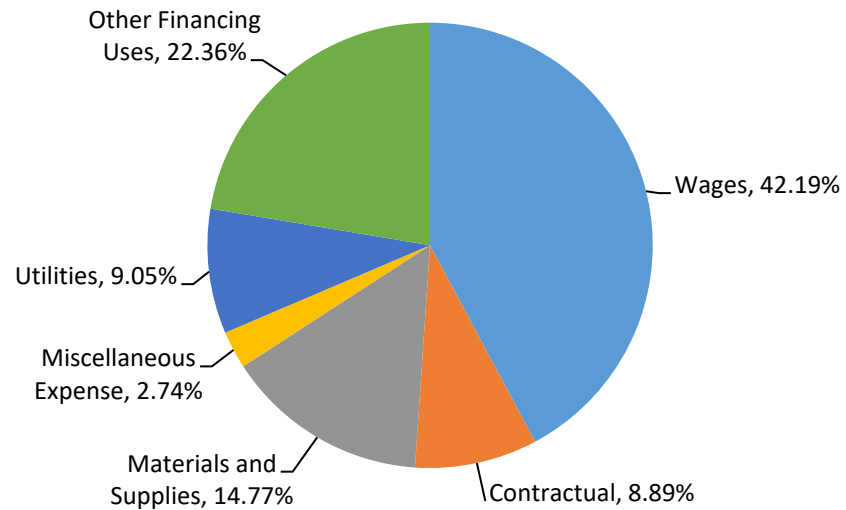
**Conservatory Entrance**

## Conservatory

### Historical Analysis



### 2023 Expense Distribution



## Conservatory

### Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$33,969	\$39,381	\$45,052	\$38,600	\$51,750
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Rental Income	\$62,827	\$12,307	\$35,014	\$30,000	\$67,100
Sponsorship & Donations	\$14,585	\$14,289	\$24,701	\$22,200	\$28,900
Program Revenue	\$21,661	\$5,200	\$19,126	\$14,500	\$19,200
<b>Total Revenue</b>	<b>\$133,042</b>	<b>\$71,177</b>	<b>\$123,894</b>	<b>\$105,300</b>	<b>\$166,950</b>
Wages	\$152,297	\$143,121	\$157,626	\$168,375	\$197,042
Contractual	\$34,306	\$39,583	\$21,792	\$23,175	\$41,529
Materials and Supplies	\$49,393	\$40,048	\$49,326	\$35,800	\$68,990
Miscellaneous Expense	\$9,854	\$6,480	\$8,083	\$10,400	\$12,817
Utilities	\$36,090	\$31,365	\$37,611	\$41,500	\$42,250
Other Financing Uses*	\$42,138	\$27,099	\$42,194	\$99,000	\$104,454
<b>Total Expenses</b>	<b>\$324,077</b>	<b>\$287,696</b>	<b>\$316,631</b>	<b>\$378,250</b>	<b>\$467,082</b>
<b>Net</b>	<b>(\$191,036)</b>	<b>(\$216,519)</b>	<b>(\$192,737)</b>	<b>(\$272,950)</b>	<b>(\$300,132)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

## **PARKS & PLANNING**

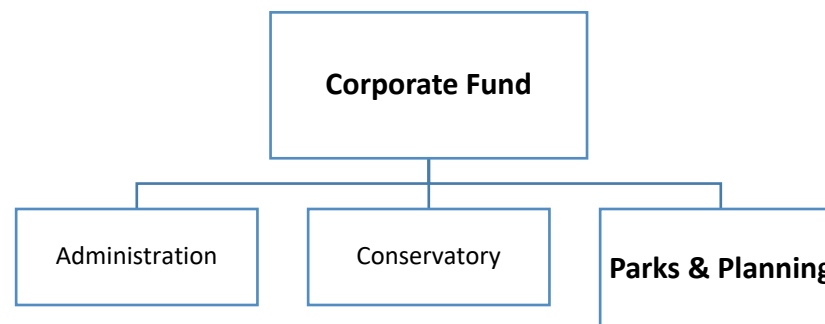
### **Statement of Service**

The Parks and Planning department supports the personal enjoyment and development for the Village of Oak Park through environmentally friendly, safe and well-maintained parks and facilities. This is accomplished through creative leadership, environmentally sustainable practices, and the responsible use of available resources.

### **Description**

Parks and Planning (formally Buildings and Grounds) is responsible for the upkeep and repair of all parks and facilities owned by the District. Throughout the year, this includes maintenance on athletic fields, including daily determination of field conditions and playability. During the winter, Parks and Planning deals with the task of keeping 7.33 miles of sidewalk usable for the residents, and performing daily checks on sled hills. Building Systems include HVAC, plumbing, electrical, drainage, roofing, lighting, roofing, in-house painting and facility custodial tasks. Grounds Systems include maintaining trees, shrubs, turf, walkways, fences, exterior lighting systems, irrigation systems, daily trash removal, and inspection cycles for all playground equipment. These responsibilities are handled via a variety of methods including full-time staff, permanent part-time staff, seasonal staff, multi-year contracts, job specific contracts and time and material hiring of various tradesmen.

Parks and Planning fills a major role in the Capital Improvement Plan program starting with the planning process and following through with facilitation, coordination, and review of specialized contractors.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**PARKS & PLANNING****2022 RESULTS***Accomplished:*

- ✓ Equipped landscaping trailer with solar to use for charging battery powered equipment and a clean energy generator. The trailer was also set up as a generator for other park operations and events and will be used as needed.
- ✓ Added soil and regraded the top of the Barrie sled hill to address the migrated soil and turf in time for seed to germinate prior to winter.
- ✓ Worked with the marketing team to design permanent signage for public restrooms with contact information to report issues in a timely fashion to District staff.
- ✓ Performed a deep aeration on the RCRC synthetic turf field to improve overall surface and to help prolong the life of the turf without compromising the permitted groups.

*In Progress/Delayed:*

- Developing a carbon neutral framework from current District operations, facilities, vehicles and staffing, and inputting all data into the ICLEI data tool to create a benchmark and to set goal targets for the District. > *This is in progress, and it is expected that it will be completed by December 31, 2022.*

**PARKS & PLANNING****2023 GOALS****Quality Infrastructure Management**

1. Conduct electrical system capacity survey of all facilities to determine our capacity for moving towards all electric facilities where possible by June 1, 2023.
2. Set up CRC facility with all equipment, shelving and operational needs for the opening of the new facility by April 15, 2023, and train staff on building operation and equipment maintenance.

**Customer & Community Focused**

1. Install EV Charging stations at the lot at 228-230 Madison and lighting routed from 218 Madison by May 1, 2023.

**Organizational Excellence**

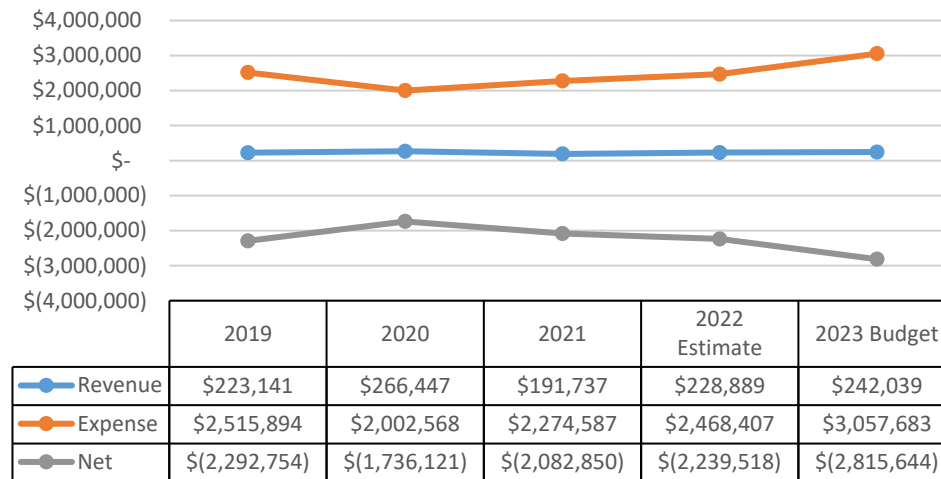
1. Hire one new full-time General Maintenance worker for the buildings team by April 15, 2023.



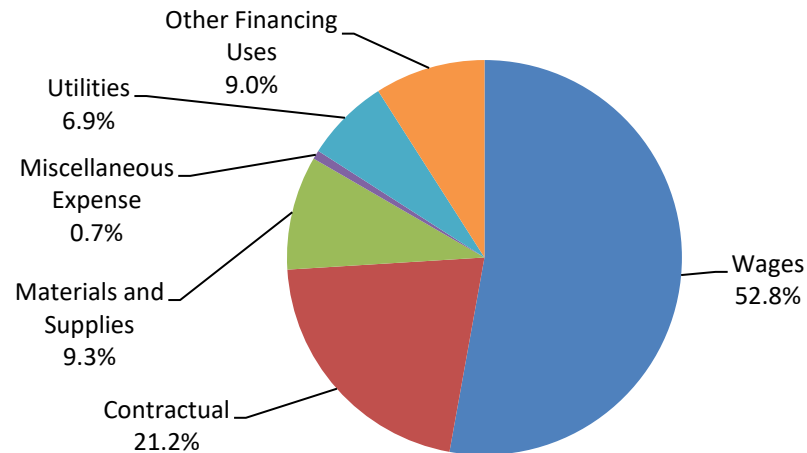
**Arbor Day**

## PARKS & PLANNING

### Historical Analysis



### 2023 Expense Distribution



**PARKS & PLANNING**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees and Charges	\$90,621	\$34,740	\$108,237	\$85,000	\$85,000
Intergovernmental	\$32,352	\$112,460	\$28,200	\$80,000	\$85,000
Rental Income	\$90,743	\$41,934	\$48,160	\$48,889	\$57,039
Miscellaneous Revenue	\$9,424	\$77,314	\$7,140	\$15,000	\$15,000
<b>Total Revenue</b>	<b>\$223,141</b>	<b>\$266,447</b>	<b>\$191,737</b>	<b>\$228,889</b>	<b>\$242,039</b>
Wages	\$1,321,659	\$1,072,894	\$1,143,864	\$1,258,903	\$1,615,755
Contractual	\$551,843	\$398,749	\$464,012	\$532,700	\$647,545
Materials and Supplies	\$221,040	\$181,650	\$175,948	\$242,500	\$285,290
Miscellaneous Expense	\$13,220	\$5,747	\$3,829	\$18,600	\$22,056
Utilities	\$196,797	\$227,104	\$215,844	\$197,950	\$210,500
Other Financing Uses*	\$211,336	\$116,424	\$271,089	\$217,754	\$276,537
<b>Total Expenses</b>	<b>\$2,515,894</b>	<b>\$2,002,568</b>	<b>\$2,274,587</b>	<b>\$2,468,407</b>	<b>\$3,057,683</b>
<b>Net</b>	<b>(\$2,292,754)</b>	<b>(\$1,736,121)</b>	<b>(\$2,082,850)</b>	<b>(\$2,239,518)</b>	<b>(\$2,815,644)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



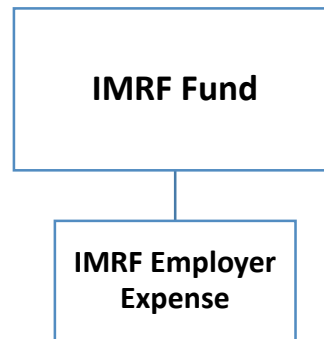
## IMRF Fund

### Description

The IMRF Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The IMRF Fund accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Payments to IMRF and receipt of property taxes are the major activities in this fund.

The IMRF Fund budget accounts for the District's (Employer's) contribution to the Illinois Municipal Retirement Fund (IMRF). All full-time, and part-time employees intended to work more than 1,000 hours annually, are required to be members of IMRF. The District contributes a percentage of the employee's salary, while the employee is required to contribute 4.5% of their salary. IMRF's financial stability is tied to investment income, employer contributions, and member census. The District levies a property tax for IMRF purposes.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**IMRF Fund****2022 RESULTS***In Progress:*

- The IMRF Fund is projected to end with a 59% fund balance.

**2023 GOALS*****Financial Strength***

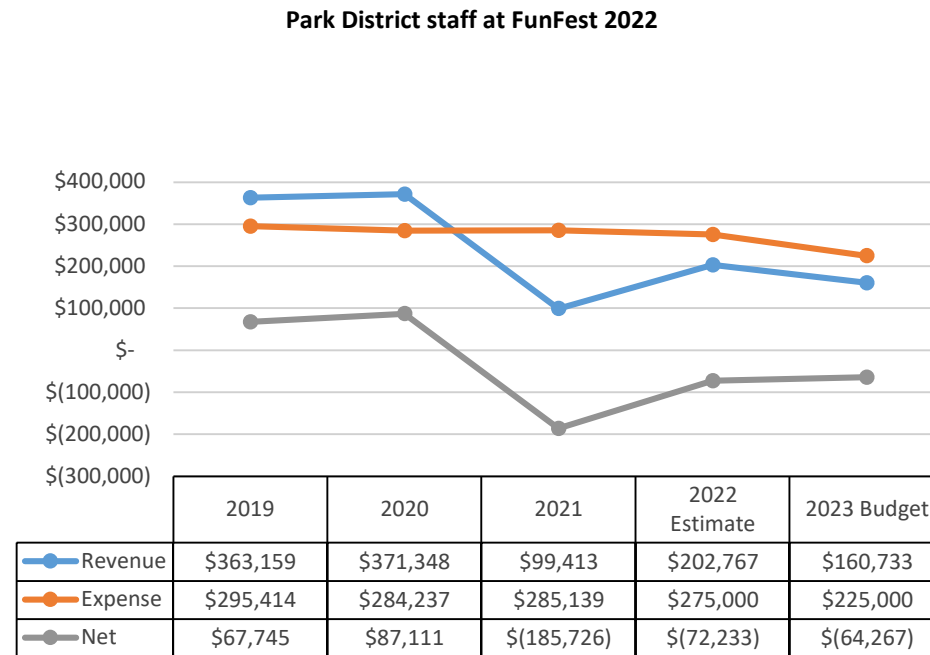
1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 44% by December 31, 2023.



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## IMRF Fund

### Historical Analysis



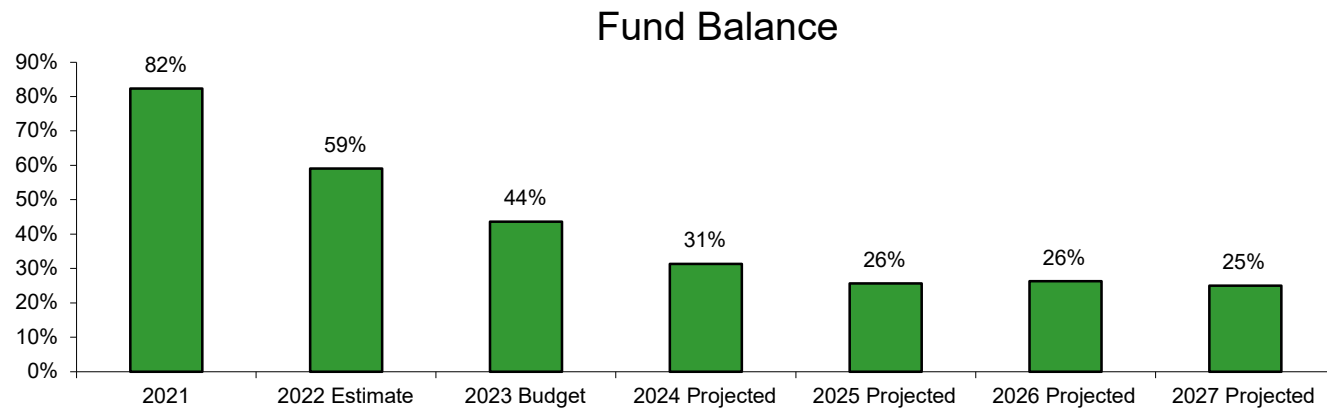
### 2023 Expense Distribution

100% Benefits

## IMRF Fund

### Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$99,413	\$202,767	\$160,733	\$206,181	\$227,366	\$249,187	\$251,926
<b>Total Revenue</b>	<b>\$99,413</b>	<b>\$202,767</b>	<b>\$160,733</b>	<b>\$206,181</b>	<b>\$227,366</b>	<b>\$249,187</b>	<b>\$251,926</b>
Benefits	\$285,139	\$275,000	\$225,000	\$231,750	\$238,703	\$245,864	\$253,239
<b>Total Expenses</b>	<b>\$285,139</b>	<b>\$275,000</b>	<b>\$225,000</b>	<b>\$231,750</b>	<b>\$238,703</b>	<b>\$245,864</b>	<b>\$253,239</b>
<b>Net</b>	<b>(\$185,726)</b>	<b>(\$72,233)</b>	<b>(\$64,267)</b>	<b>(\$25,569)</b>	<b>(\$11,336)</b>	<b>\$3,323</b>	<b>(\$1,314)</b>
<b>Fund Balance</b>	<b>\$234,706</b>	<b>\$162,473</b>	<b>\$98,206</b>	<b>\$72,637</b>	<b>\$61,300</b>	<b>\$64,624</b>	<b>\$63,310</b>
	82%	59%	44%	31%	26%	26%	25%
<b>\$ Amount Above Policy</b>	<b>\$163,421</b>	<b>\$93,723</b>	<b>\$41,956</b>	<b>\$14,699</b>	<b>\$1,625</b>	<b>\$3,158</b>	<b>(\$0)</b>



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## LIABILITY FUND

### Description

The Liability Fund is special revenue fund, operating on the modified accrual basis of accounting.

The Liability Fund budget accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker's compensation insurance. Also included are certain other risk management costs including unemployment expense. The projected tax levy for future years is expected to remain flat in order to achieve the targeted fund balance policy. Furthermore, PDRMA's cost allocation formula mitigates large fluctuations in premium contributions from year to year.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Liability Fund

### 2022 RESULTS

#### *In progress/Delayed:*

- Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2026, with an ending fund balance of 109% by December 31, 2022. > *The liability fund is projected to have a 109% fund balance by the end of the year.*
- Apply for a Safety Grant through PDRMA in 2022. > *A PDRMA safety grant will be applied for by October 1, 2022.*
- Replace ten of the current AEDs to maintain replacement schedule. > *Ten replacement AEDs have been ordered.*



Easter Egg Hunt 2022

**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**Liability Fund****2023 GOALS*****Organizational Excellence***

1. Develop new safety audit by December 31, 2023.
2. Apply for a PDRMA safety grant by October 1, 2023.

***Financial Strength***

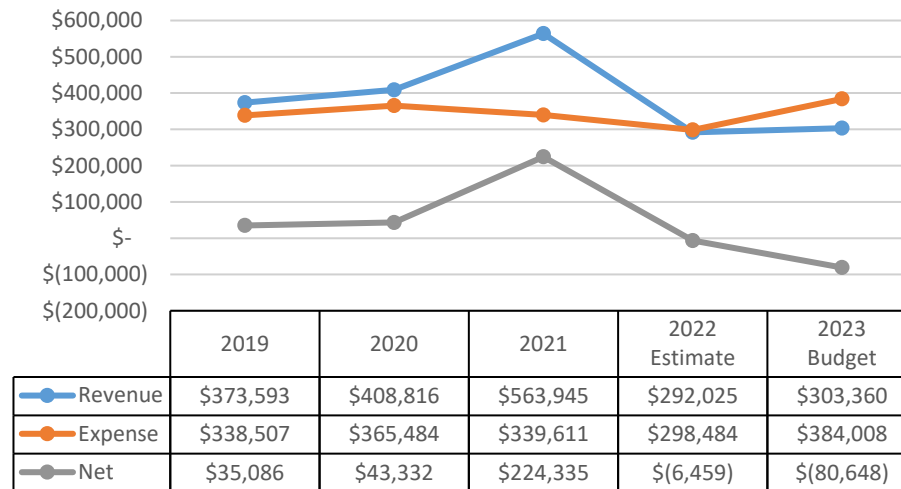
1. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 87% by December 31, 2023.

***Quality Infrastructure Management***

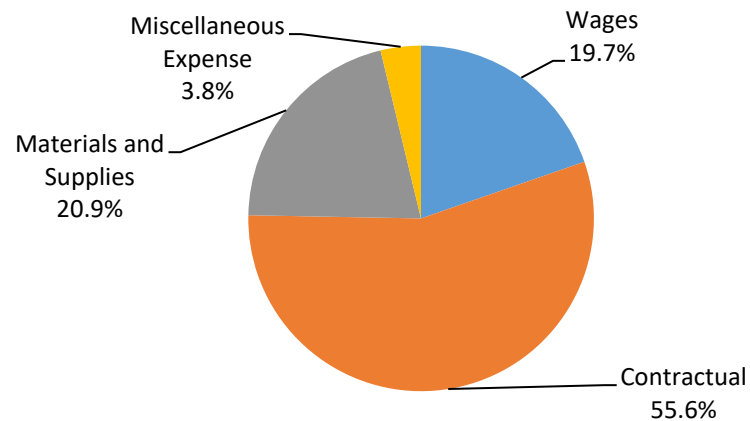
1. Replace 24 security cameras by June 1, 2023 to improve image quality and ease retrieval of data.

## Liability Fund

### Historical Analysis



### Expense Distribution

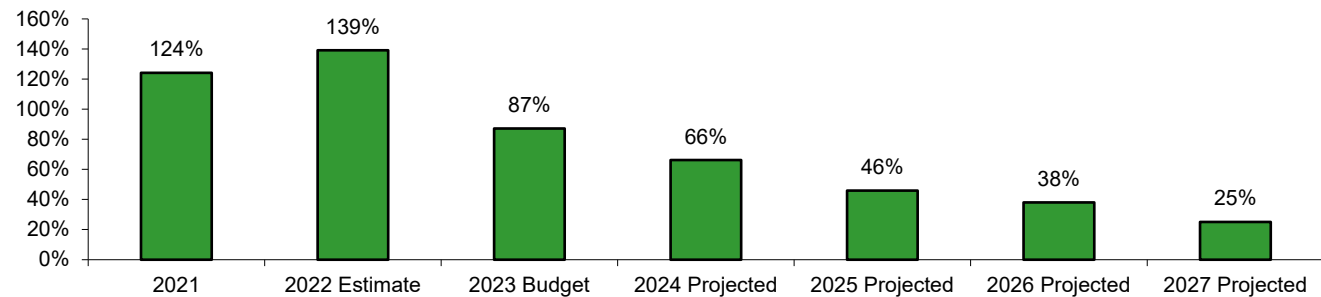


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



**Liability Fund**
**Budget Detail**

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$520,946	\$288,525	\$299,860	\$319,351	\$328,931	\$388,799	\$377,283
Miscellaneous Revenue	\$42,999	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
<b>Total Revenue</b>	<b>\$563,945</b>	<b>\$292,025</b>	<b>\$303,360</b>	<b>\$322,851</b>	<b>\$332,431</b>	<b>\$392,299</b>	<b>\$380,783</b>
Wages	\$66,431	\$50,000	\$75,600	\$77,868	\$80,204	\$82,610	\$85,088
Contractual	\$199,625	\$198,484	\$213,500	\$219,905	\$226,502	\$233,297	\$240,296
Materials and Supplies	\$34,142	\$48,000	\$80,408	\$82,820	\$85,304	\$87,864	\$90,499
Miscellaneous Expense	\$39,413	\$2,000	\$14,500	\$14,935	\$15,383	\$15,845	\$16,320
<b>Total Expenses</b>	<b>\$339,611</b>	<b>\$298,484</b>	<b>\$384,008</b>	<b>\$395,528</b>	<b>\$407,394</b>	<b>\$419,615</b>	<b>\$432,204</b>
<b>Net</b>	<b>\$224,335</b>	<b>(\$6,459)</b>	<b>(\$80,648)</b>	<b>(\$72,677)</b>	<b>(\$74,962)</b>	<b>(\$27,316)</b>	<b>(\$51,421)</b>
<b>Fund Balance</b>	<b>\$421,533</b>	<b>\$415,074</b>	<b>\$334,426</b>	<b>\$261,750</b>	<b>\$186,787</b>	<b>\$159,471</b>	<b>\$108,051</b>
	124%	139%	87%	66%	46%	38%	25%
<b>\$ Amount Above Policy</b>	<b>\$336,630</b>	<b>\$340,453</b>	<b>\$238,425</b>	<b>\$162,868</b>	<b>\$84,939</b>	<b>\$54,567</b>	<b>(\$0)</b>

**Fund Balance**


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## AUDIT FUND

### Description

The Audit Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Audit Fund accounts for expenditures related to the annual audit. The District is required by State Statute to hire an independent auditing firm to conduct an audit of the District's finances. The budget includes the third year of a three-year auditing contract. Additional expenses have been included to perform single audits on the grants, should grant terms require such. Pursuant to the issuance of bonds the district will be required to file a continuing disclosure statement with EMMA (Electronic Municipal Marketing Access), and as such additional auditing expenses may be incurred. 2012 was the first year the district received the Certificate for Excellence in Financial Reporting (CAFR) through the Government Finance Officers Association, which fulfills the EMMA requirement.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Audit Fund****2022 RESULTS***In Progress:*

- The Audit Fund is projected to end at a 102% fund balance.

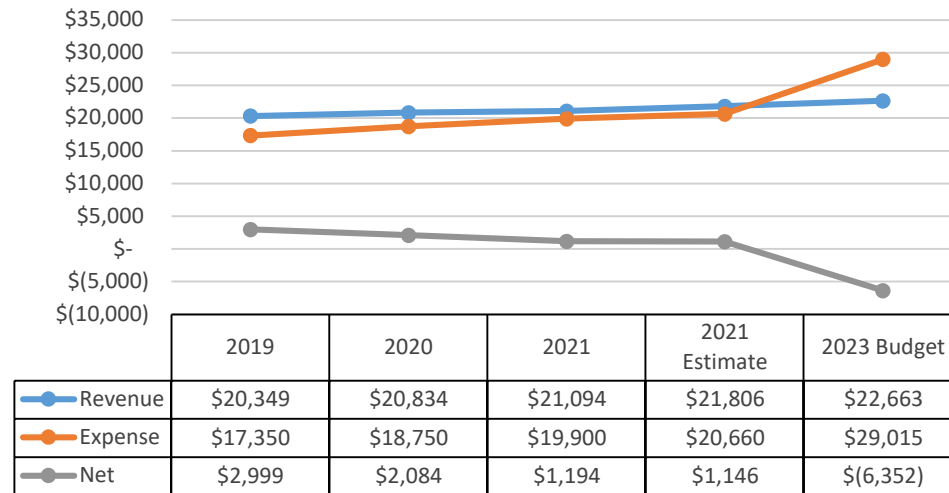
**2023 GOALS*****Financial Strength***

1. Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 51% by December 31, 2023.

**Barrie Clubhouse**

## Audit Fund

### Historical Analysis



### 2023 Expense Distribution

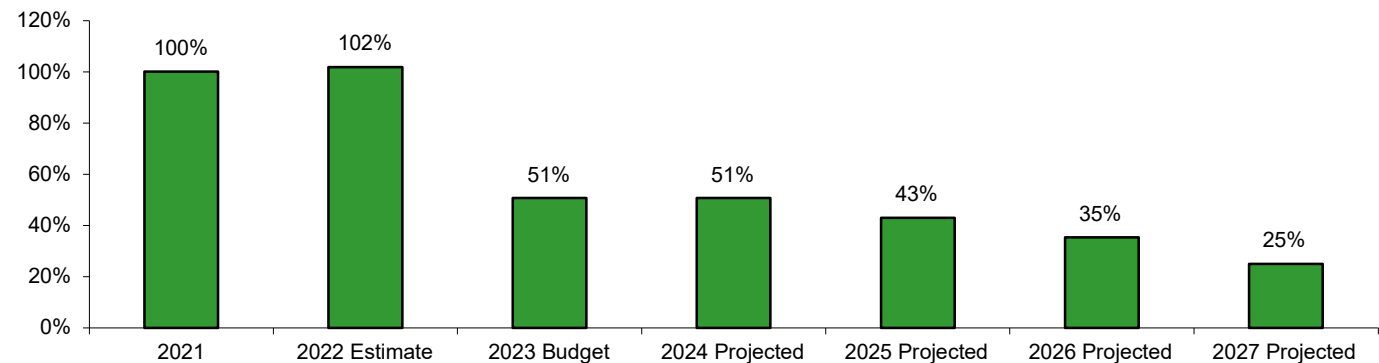
100% Contractual

## Audit Fund

### Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$21,094	\$21,806	\$22,663	\$24,136	\$24,860	\$25,606	\$26,467
<b>Total Revenue</b>	<b>\$21,094</b>	<b>\$21,806</b>	<b>\$22,663</b>	<b>\$24,136</b>	<b>\$24,860</b>	<b>\$25,606</b>	<b>\$26,467</b>
Contractual	\$19,900	\$20,660	\$29,015	\$25,765	\$26,538	\$27,335	\$28,905
<b>Total Expenses</b>	<b>\$19,900</b>	<b>\$20,660</b>	<b>\$29,015</b>	<b>\$25,765</b>	<b>\$26,538</b>	<b>\$27,335</b>	<b>\$28,905</b>
<b>Net</b>	<b>\$1,194</b>	<b>\$1,146</b>	<b>(\$6,352)</b>	<b>(\$1,629)</b>	<b>(\$1,678)</b>	<b>(\$1,729)</b>	<b>(\$2,437)</b>
<b>Fund Balance</b>	<b>\$19,906</b>	<b>\$21,052</b>	<b>\$14,700</b>	<b>\$13,071</b>	<b>\$11,392</b>	<b>\$9,664</b>	<b>\$7,226</b>
	100%	102%	51%	51%	43%	35%	25%
<b>\$ Amount Above Policy</b>	<b>\$14,931</b>	<b>\$15,887</b>	<b>\$7,446</b>	<b>\$6,629</b>	<b>\$4,758</b>	<b>\$2,830</b>	<b>\$0</b>

### Fund Balance



## Recreation Fund

### Description

The Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Recreation Fund accounts for recreation program operations and has budgets detailed by program areas. Tax Receipts and Program fees are the leading revenue sources for the Recreation Fund. For 2023, program fees are budgeted to generate \$4.77 million. Property taxes are expected to be \$4.81 million for 2023.

Debt service payments are budgeted to be \$2.05 million and transfers to the Capital Projects fund are expected to be \$2.95 million in 2023.

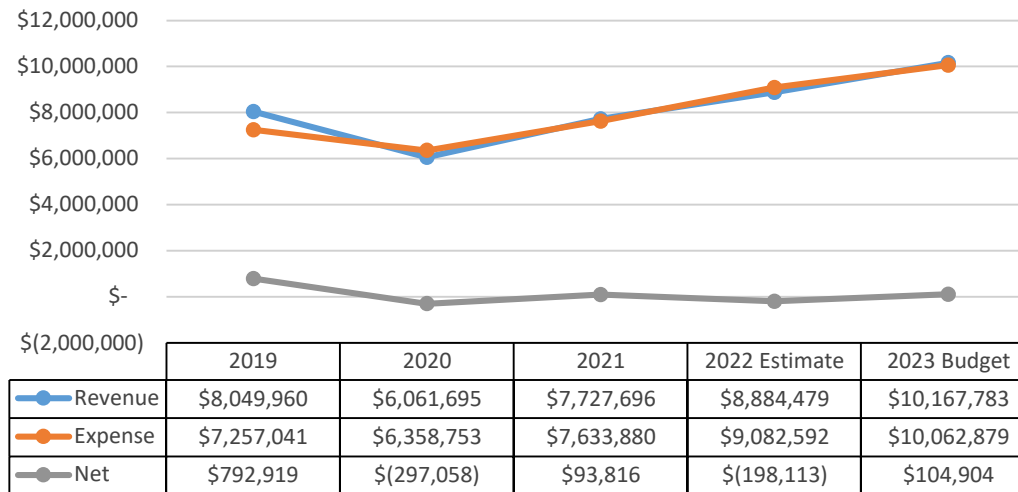
### Personnel

Staffing has been stable in the recreation fund over the last few years but decreased for 2021 due to operational impacts of Covid-19. In 2017, the Communications Department moved to the Recreation Fund from the Corporate Fund for tax reasons.

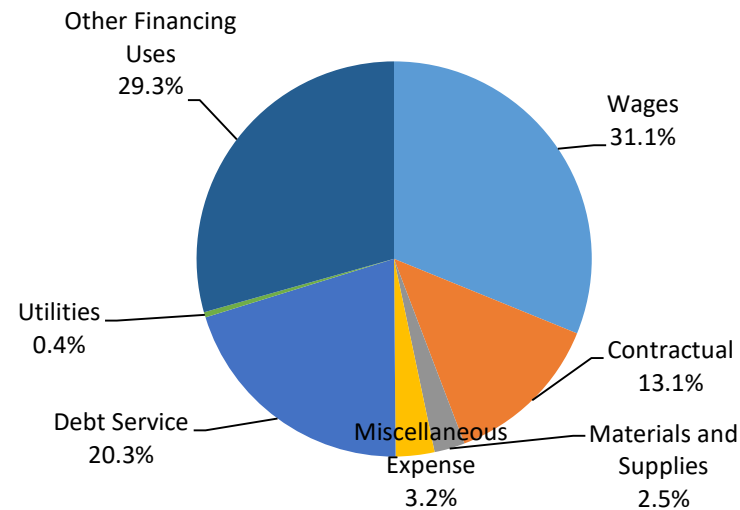
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Recreation	9	9	8	10	10
Communications	3	3	2	2	2
Customer Service	3	3	2	2	2
Cheney Mansion	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Total	16	16	13	16	16

## Historical Analysis

## 2023 Budget Recreation Fund cont.



## 2023 Expense Distribution

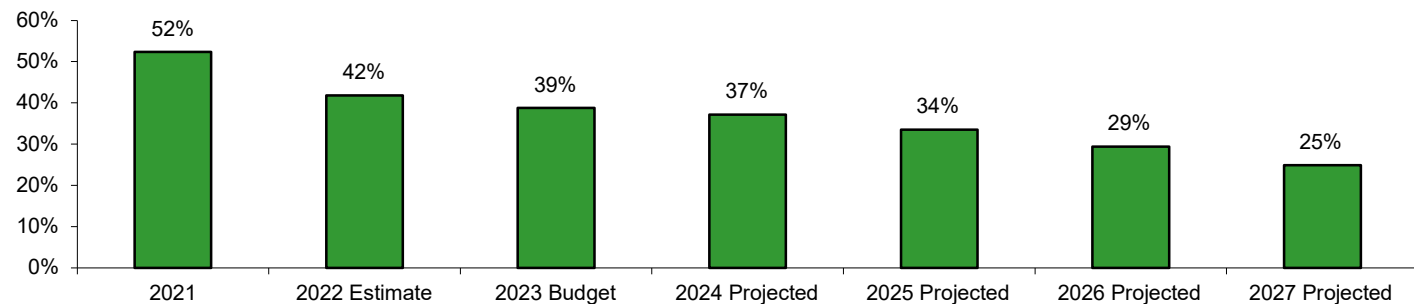


Budget Detail

Recreation Fund cont.

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$4,474,073	\$4,625,042	\$4,806,740	\$4,884,178	\$4,715,703	\$4,792,175	\$4,817,940
Fees and Charges	\$0	\$0	\$446,600	\$689,997.00	\$710,697	\$732,018	\$753,978
Rental Income	\$0	\$0	\$600	\$618	\$637	\$656	\$675
Miscellaneous Revenue	\$0	\$195	\$200	\$206	\$212	\$219	\$225
Sponsorship & Donations	\$26,803	\$93,612	\$141,792	\$146,046	\$150,427	\$154,940	\$159,588
Program Revenue	\$3,226,820	\$4,165,630	\$4,771,851	\$4,915,007	\$5,062,457	\$5,214,330	\$5,373,816
<b>Total Revenue</b>	<b>\$7,727,696</b>	<b>\$8,884,479</b>	<b>\$10,167,783</b>	<b>\$10,636,051</b>	<b>\$10,640,133</b>	<b>\$10,894,337</b>	<b>\$11,106,223</b>
Wages	\$1,704,598	\$2,258,398	\$3,133,978	\$3,363,997	\$3,464,917	\$3,568,865	\$3,675,931
Contractual	\$803,718	\$1,176,026	\$1,315,941	\$1,355,420	\$1,396,082	\$1,437,965	\$1,441,104
Materials and Supplies	\$88,153	\$205,543	\$249,625	\$257,114	\$264,827	\$272,772	\$280,955
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$224,463	\$247,532	\$319,590	\$329,178	\$339,053	\$349,225	\$359,701
Debt Service	\$1,783,000	\$2,033,558	\$2,047,400	\$2,108,822	\$2,172,087	\$2,237,249	\$2,304,367
Utilities	\$26,952	\$29,000	\$44,200	\$45,526	\$46,892	\$48,299	\$49,747
Other Financing Uses	\$3,002,997	\$3,132,536	\$2,952,145	\$3,140,709	\$3,234,931	\$3,331,979	\$3,431,938
<b>Total Expenses</b>	<b>\$7,633,880</b>	<b>\$9,082,592</b>	<b>\$10,062,879</b>	<b>\$10,600,766</b>	<b>\$10,918,789</b>	<b>\$11,246,352</b>	<b>\$11,543,743</b>
<b>Net</b>	<b>\$93,816</b>	<b>(\$198,113)</b>	<b>\$104,904</b>	<b>\$35,286</b>	<b>(\$278,656)</b>	<b>(\$352,015)</b>	<b>(\$437,520)</b>
<b>Fund Balance</b>	<b>\$3,995,279</b>	<b>\$3,797,166</b>	<b>\$3,902,070</b>	<b>\$3,937,355</b>	<b>\$3,658,700</b>	<b>\$3,306,684</b>	<b>\$2,869,164</b>
	<b>52%</b>	<b>42%</b>	<b>39%</b>	<b>37%</b>	<b>34%</b>	<b>29%</b>	<b>25%</b>
<b>\$ Amount Above Policy</b>	<b>\$2,086,809</b>	<b>\$1,526,518</b>	<b>\$1,386,350</b>	<b>\$1,287,164</b>	<b>\$929,002</b>	<b>\$495,096</b>	<b>(\$16,771)</b>

Fund Balance





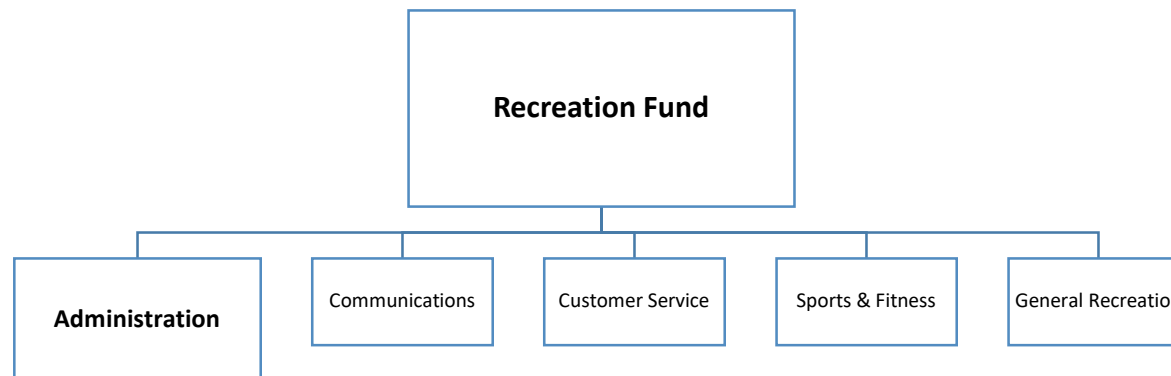
## RECREATION ADMINISTRATION

### Statement of Service

The Recreation Administration department provides guidance to the recreation team for successful operations, in addition to engaging the Oak Park community to build meaningful partnerships.

### Description

Recreation Administration is responsible for system wide program and services oversight, affiliate relations, equipment and services that support the entire department operationally such as training. Staffing includes the Superintendent of Recreation, Program Managers, Program Supervisors, Program Coordinators, Recreational Interns, and department wide support staff.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Recreation Administration

### 2022 RESULTS

#### Accomplished:

- ✓ Brought back Pop Up Bike to visit two parks a day during the week for a minimum of eight weeks and four community events. This was run by a recreation intern.
- ✓ Hired a Community Engagement Supervisor for the new Community Recreation Center.

#### In Progress/Delayed:

- Develop a teen committee by December 31, 2022 that will be made up of 8 - 10 diverse teens who will start to develop the teen programming at the Community Recreation Center during the 3pm – 6pm time frame. > *This will take place at the end of the year.*
- Establish and implement Training Standards for all frontline staff on enhancing guest engagement to create a friendly welcoming environment by September 30, 2022. > *A staff working group has been established and it is expected that everything will be ready prior to the opening of the Community Recreation Center. It is currently planned that this will be completed by the end of January 2023.*



Park District dance performers

**Recreation Administration****2023 GOALS*****Community & Customer Focused***

1. Partner with community organizations to mentor youth at Community Recreation Center by December 31, 2023.
2. Have a minimum of 500 middle school and after school students enrolled in after school programs at the Community Recreation Center by December 31, 2023.

***Staff Excellence***

1. Identify a minimum of \$50,000 in new funding to support programming at the Community Recreation Center by April 1, 2023.

***Organizational Excellence***

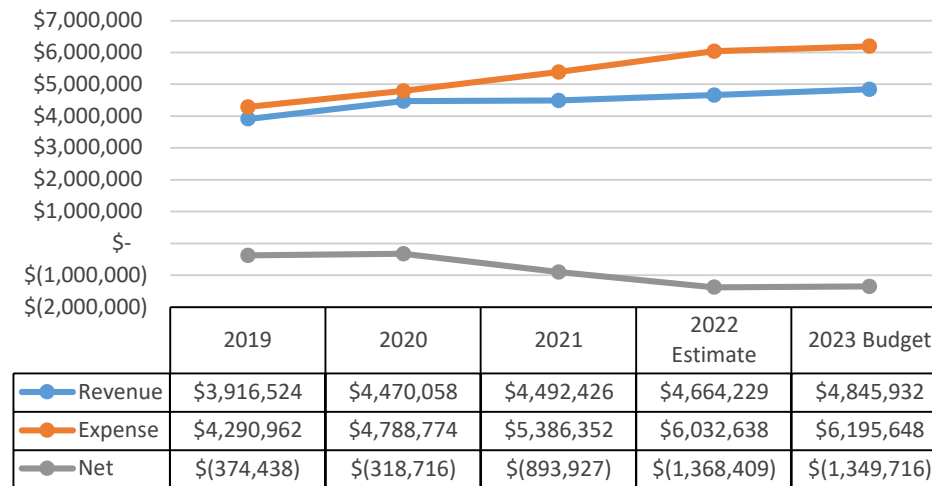
1. Devise and implement an operations manual for the Community Recreation Center by February 15, 2023.
2. Develop staff trainings for all staff roles within the Community Recreation Center by February 1, 2023.



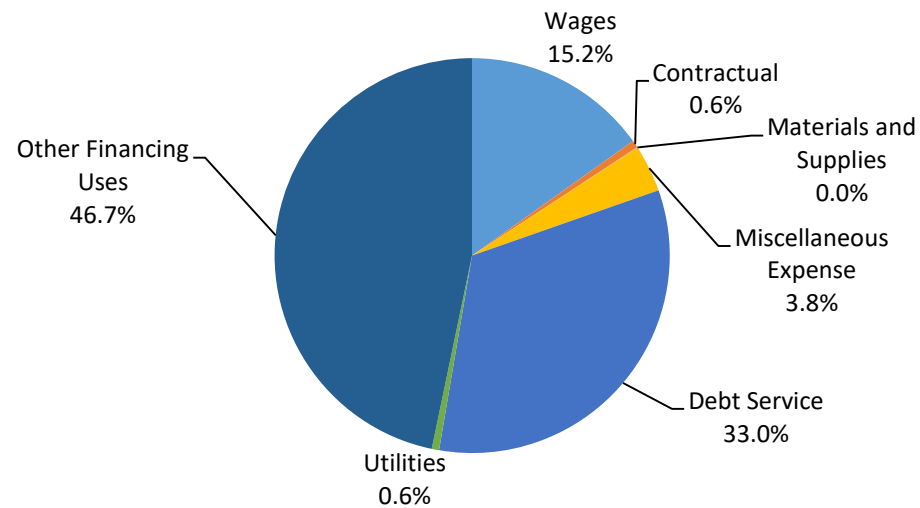
**Roller skating during summer camp**

## Recreation Administration

### Historical Analysis



### 2023 Expense Distribution



**Recreation Administration**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Tax Receipts	\$3,831,956	\$4,419,120	\$4,474,073	\$4,625,042	\$4,806,740
Miscellaneous Revenue	\$58,125	\$6,794	\$0	\$195	\$200
Sponsorship & Donations	\$26,443	\$44,143	\$18,353	\$38,992	\$38,992
<b>Total Revenue</b>	<b>\$3,916,524</b>	<b>\$4,470,058</b>	<b>\$4,492,426</b>	<b>\$4,664,229</b>	<b>\$4,845,932</b>
Wages	\$664,648	\$580,571	\$575,985	\$765,000	\$939,093
Contractual	\$6,199	\$26,452	\$7,251	\$12,000	\$37,000
Materials and Supplies	\$406	\$627	\$91	\$1,000	\$1,500
Miscellaneous Expense	\$110,917	\$42,444	\$81,328	\$157,865	\$238,460
Debt Service	\$1,857,772	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400
Utilities	\$32,702	\$83,057	\$26,952	\$29,000	\$37,500
Other Financing Uses*	\$1,618,319	\$2,233,228	\$2,911,744	\$3,034,215	\$2,894,695
<b>Total Expenses</b>	<b>\$4,290,962</b>	<b>\$4,788,774</b>	<b>\$5,386,352</b>	<b>\$6,032,638</b>	<b>\$6,195,648</b>
<b>Net</b>	<b>(\$374,438)</b>	<b>(\$318,716)</b>	<b>(\$893,927)</b>	<b>(\$1,368,409)</b>	<b>(\$1,349,716)</b>

\*Other Financing Uses: Employee Health Insurance Transfer, Fund Transfer Out, Capital Projects Contribution

## COMMUNICATIONS & MARKETING

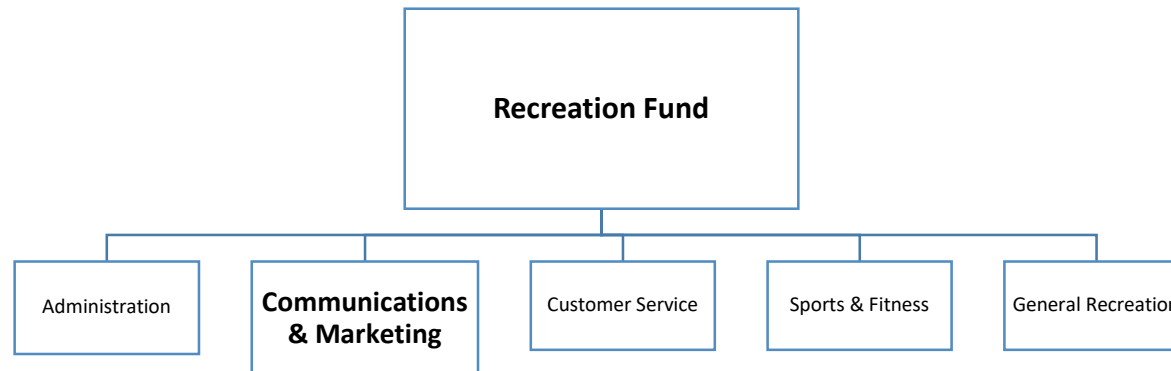
### Statement of Service

The Communications and Marketing department aims to build and foster community connections through engaging, relevant, and inclusive marketing and communications.

### Description

Communications and Marketing is responsible for all communications related to parks and facilities, including site planning and capital improvement projects as well as marketing efforts for all programming and special events, including four seasonal program catalogues, website management, social media, newsletters, and promotional materials. Sponsorship is also included in this area.

The majority of this area is funded by revenues of the recreation fund with a small amount of revenues generated by the sale of advertisements and sponsorships.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Communications & Marketing

### 2022 RESULTS

#### Accomplished:

- ✓ A new Advertising & Sponsorship program was created and rolled out with well-organized pricing, purchasing, and implementation structure. The program is supported by a part-time Sponsorship Coordinator and has exceeded the 2021 goals, securing eight dasher board and five program guide advertisers, and event sponsors for the following events: Movies and Concerts in the Parks, Day in our Village, Fall Fest and Frank Lloyd Wright Races.
- ✓ Our consulting contract with PCI Inc. expired in March of 2022 and was replaced with three part-time internal staff members, including a graphic designer, a social media specialist, and a sponsorship coordinator.

#### In Progress/Delayed:

- ✓ Develop a questionnaire to administer electronically using our digital marketing channels and will follow up with focus groups to further explore these findings. > *This is currently in progress*
- ✓ A new user friendly website was created and launched based upon input from the community, PDCC and Board, and staff input. The website was launched in May in conjunction with the submission materials for the Gold Medal Award. > *The accessibility features of the new website are in development, and are expected to be completed by year's end.*





## Communications & Marketing

### 2023 GOALS

#### *Community & Customer Focused*

1. Engage a Marketing Intern to develop a communications survey to capture timely data detailing most effective communication channels by September 1, 2023.
2. Build and launch a standalone Oak Park Conservatory website using internal staff by September 1, 2023 to increase community awareness.
3. Purchase new A/V equipment to create new marketing pieces used to build awareness and reach new audiences by March 1, 2023.
4. Create a marketing plan and produce marketing materials for the Community Recreation Center by February 15, 2023.
5. Increase household participation by 10% over 2022 levels by December 31, 2023.

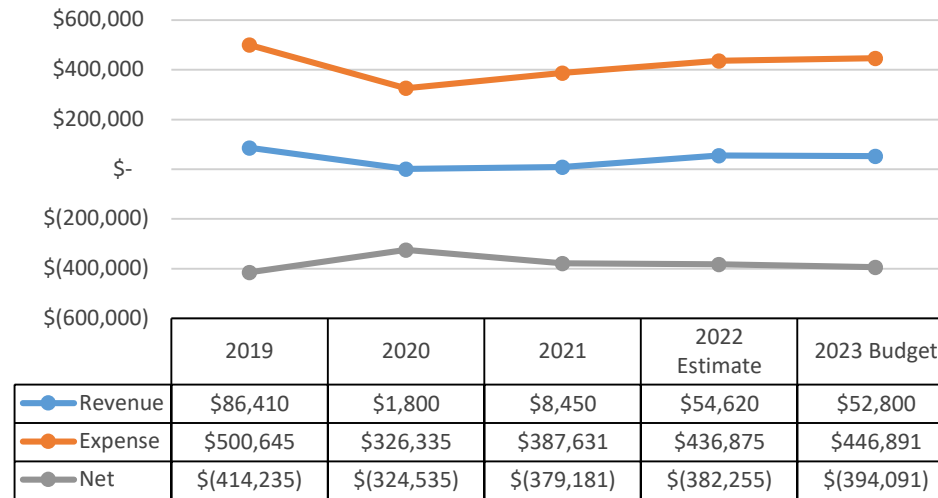


Annual Frank Lloyd Wright Race

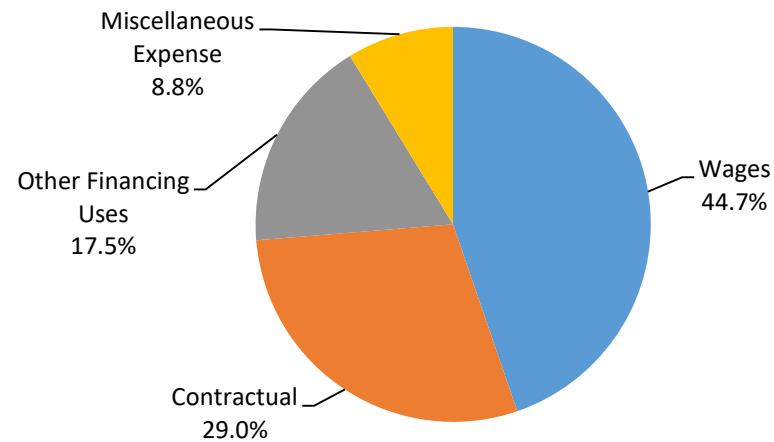


## Communications & Marketing

### Historical Analysis



### 2023 Expense Distribution



## Communications & Marketing

### Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Sponsorship & Donations	\$86,410	\$1,800	\$8,450	\$54,620	\$52,800
<b>Total Revenue</b>	<b>\$86,410</b>	<b>\$1,800</b>	<b>\$8,450</b>	<b>\$54,620</b>	<b>\$52,800</b>
Wages	\$259,927	\$191,666	\$104,830	\$167,350	\$199,908
Contractual	\$173,374	\$77,512	\$87,423	\$120,721	\$129,550
Miscellaneous Expense	\$44,560	\$27,076	\$142,858	\$89,017	\$78,316
Other Financing Uses*	\$22,784	\$30,081	\$52,521	\$59,787	\$39,117
<b>Total Expenses</b>	<b>\$500,645</b>	<b>\$326,335</b>	<b>\$387,631</b>	<b>\$436,875</b>	<b>\$446,891</b>
<b>Net</b>	<b>(\$414,235)</b>	<b>(\$324,535)</b>	<b>(\$379,181)</b>	<b>(\$382,255)</b>	<b>(\$394,091)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

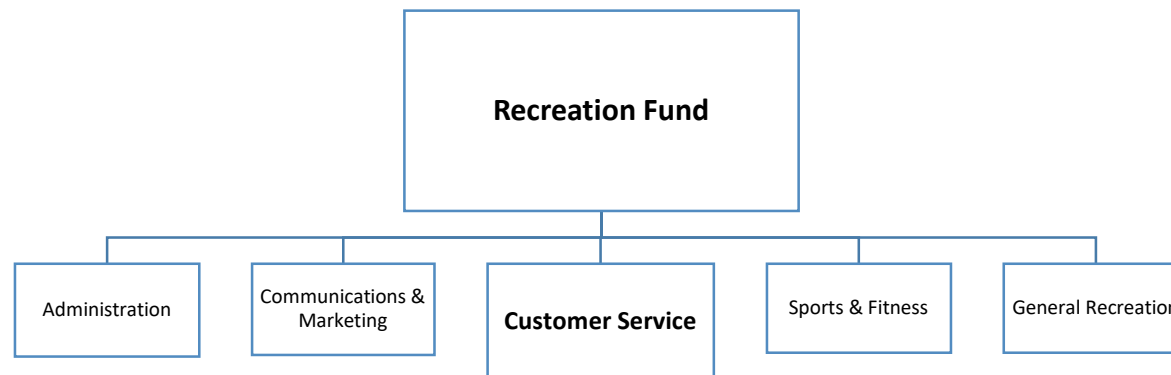
## CUSTOMER SERVICE

### Statement of Service

The Customer Service Department provides timely and professional service to all Park District patrons.

### Description

Customer Service staff, in many cases, the first contact a participant has with the District. Staff is responsible for registration and responds to online and in person inquiries regarding programs and general information on the district. Staff actively pursues patron and resident feedback through surveys to continually improve District services and programs.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Customer Service

### 2022 RESULTS

#### Accomplished:

- ✓ Created and implemented a comprehensive Customer Service Training Programing, including training outline, standards, and software skills, and training was presented to staff throughout the year.

#### In Progress/Delayed:

- Establish a feedback system to generate suggestions from Customer Service staff that will be used to inform programmers of resident comments based on previous registration cycle. > *This goal is still in progress and is expected to be accomplished by December 31, 2022.*



Sidewalk drawing

## Customer Service

### 2023 GOALS

#### *Community & Customer Focused*

1. Establish and implement an improved photography system by April 2023 to take photographs for account members that are required for memberships/passes, which may also be used as a general pass for facilities such as the Community Recreation Center.
2. Redesign customer service desks at GRC and Ridgeland Common to be more welcoming and engaging to the public by February 28, 2023.
3. Hire and train a minimum of five additional part-time, non-IMRF staff members to offer customer service at the Community Recreation Center seven days per week no later than April 28, 2023.

#### *Quality Infrastructure Management*

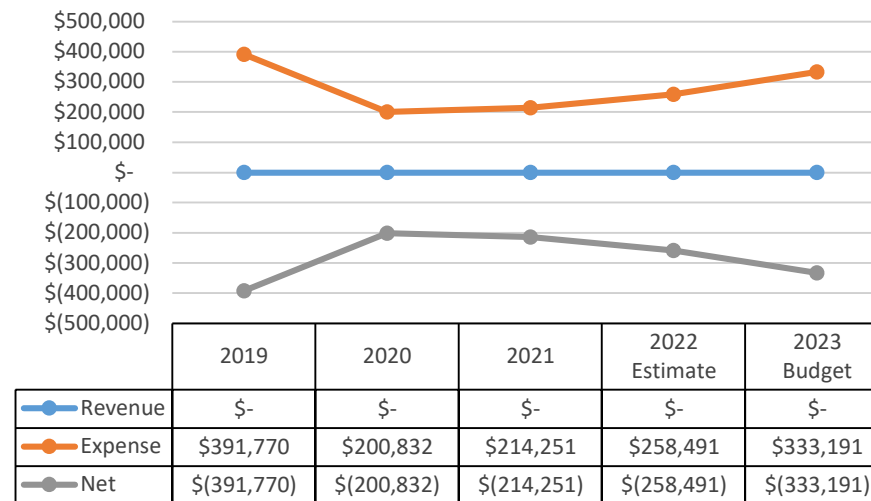
1. Establish a seasonal service call report by August 2023 utilizing 3CX to identify the amount of serviced calls, abandoned calls, average wait time, and average talking time that will be used to schedule customer service staff accordingly to the convenience of the community.

#### *Staff Excellence*

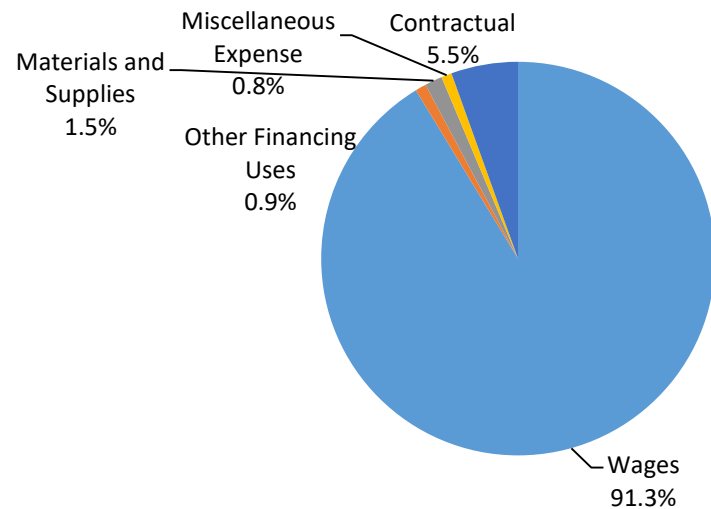
1. Contract with an outside consultant to provide customer service training to all customer service staff by March 1, 2023.

## Customer Service

### Historical Analysis



### 2022 Expense Distribution



**Customer Service**
**Budget Detail**

	2019	2020	2021	2022 Estimate	2023 Budget
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Wages	\$326,815	\$163,424	\$173,458	\$215,307	\$304,204
Contractual	\$791	\$0	\$0	\$200	\$3,000
Materials and Supplies	\$5,931	\$2,249	\$1,784	\$3,800	\$4,840
Miscellaneous Expense	\$3,580	\$3,279	\$277	\$650	\$2,814
Other Financing Uses*	\$54,653	\$31,881	\$38,731	\$38,534	\$18,333
<b>Total Expenses</b>	<b>\$391,770</b>	<b>\$200,832</b>	<b>\$214,251</b>	<b>\$258,491</b>	<b>\$333,191</b>
<b>Net</b>	<b>(\$391,770)</b>	<b>(\$200,832)</b>	<b>(\$214,251)</b>	<b>(\$258,491)</b>	<b>(\$333,191)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

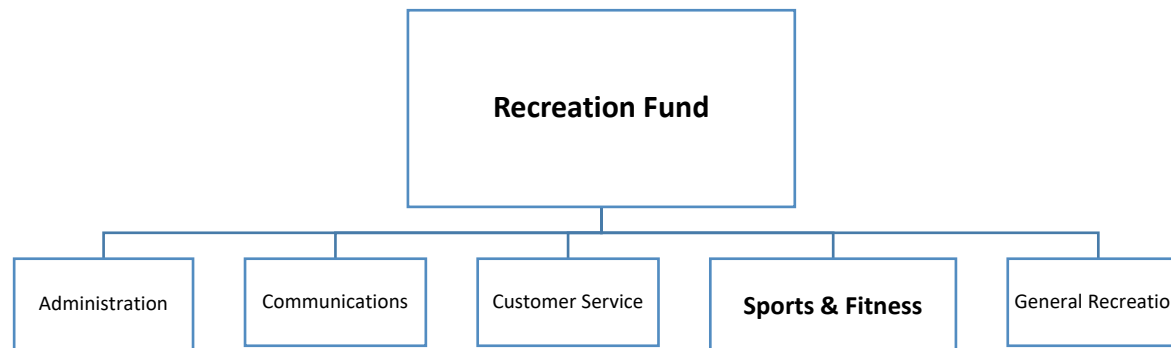
## SPORTS & FITNESS

### Statement of Service

The Sports and Fitness department aims to provide personal enjoyment and fitness opportunities through quality programming and camps for Oak Park.

### Description

This area includes programs for all ages with an emphasis on healthy living and sports skill development. This area includes fitness programs, youth sports, and adult sports. The fitness programming area is responsible for all general fitness, adult dance, and health programs for youth, adults and active adults. The youth athletics includes youth sports programs, leagues and camps, as well as tennis programs. The adult athletics provides athletic opportunities for those 18 years or older in the form of competitive and recreational team league play, drop-in play and individual instruction. Starting in 2023, the new Community Recreation Center will open, and will provide a gymnasium, a fitness facility, and indoor walking track, and a multi-generational community center to serve our diverse population including our growing senior population.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*



**Sports & Fitness****2022 RESULTS***Accomplished:*

- ✓ We have added two new partners for specialized sports offerings this year. Oak Park Windmills Girls Softball partnered with us on a summer camp with us that had 20 participants. Taylored Intensity Basketball is partnering with us on offering youth basketball skills training classes that have had 42 youth participating thus far this year.
- ✓ We offered an adult sand volleyball league which ran this summer with a total of four teams.
- ✓ We are partnering with RUSH to offer “Medicine and Movement” this fall where park patrons can walk with a doc and ask questions about health and wellness.



**Adult Fitness class**

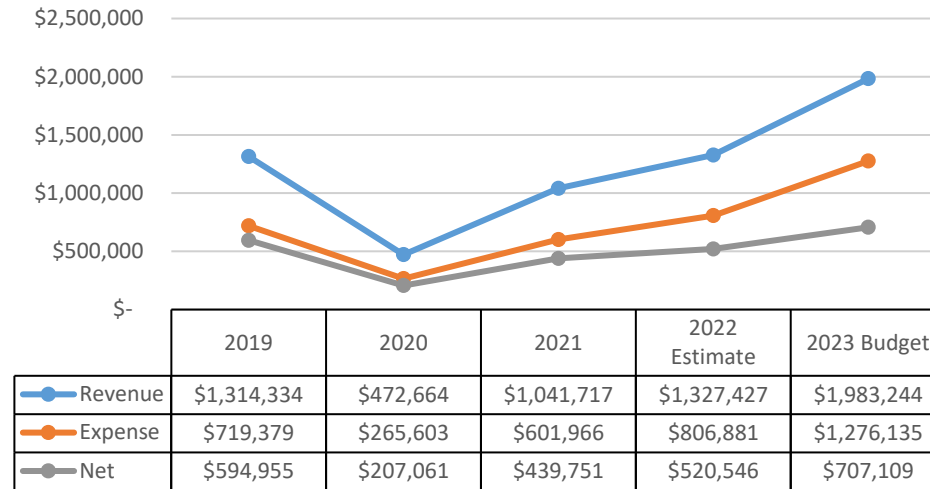
**Sports & Fitness****2023 GOALS*****Community & Customer Focused***

1. Offer a partnered adult ultimate frisbee program that will have a minimum of 20 participants by September 15th.
2. To expand upon the existing grade 1-2 basketball league by increasing the number of participants by 3 teams or 24 participants by November 1st.
3. Offer a child nutrition program that will have a minimum of 20 participants by November 1st.
4. Increase total fitness group exercise online bookings by 5% in 2023.
5. Establish a community partnership for PDOP to provide quarterly wellness screening days at the CRC that results in 20 participants being screened quarterly.
6. Open the Community Recreation Center for the community by spring of 2023 with a minimum of 3,000 memberships sold within the first six months of operation.
7. Offer monthly family nights serving 500 individuals by December 31, 2023.

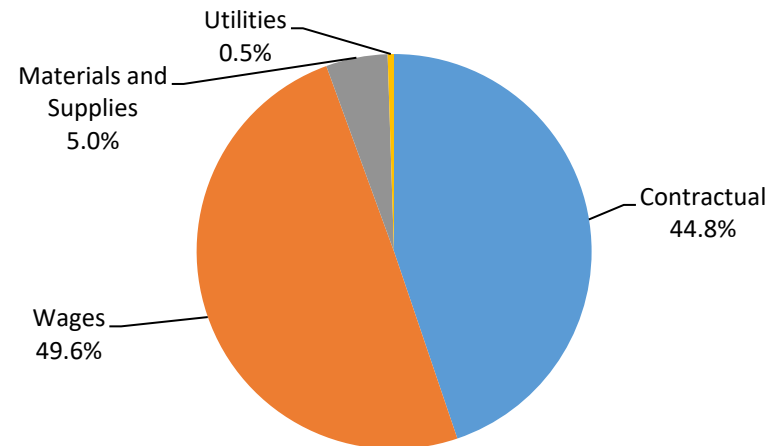
**Skateboarders**

## Sports & Fitness

### Historical Data



### 2023 Expense Distribution



**Sports & Fitness**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees and Charges	\$0	\$0	\$0	\$0	\$446,600
Rentals	\$0	\$0	\$0	\$0	\$600
Sponsorships & Donations	\$0	\$0	\$0	\$0	\$50,000
Program Revenue	\$1,314,334	\$472,664	\$1,041,717	\$1,327,427	\$1,486,044
<b>Total Revenue</b>	<b>\$1,314,334</b>	<b>\$472,664</b>	<b>\$1,041,717</b>	<b>\$1,327,427</b>	<b>\$1,983,244</b>
Wages	\$207,855	\$48,287	\$117,151	\$164,334	\$571,739
Contractual	\$461,620	\$208,787	\$459,822	\$599,022	\$633,251
Materials and Supplies	\$49,904	\$8,529	\$24,994	\$43,525	\$64,444
Utilities	\$0	\$0	\$0	\$0	\$6,700
<b>Total Expenses</b>	<b>\$719,379</b>	<b>\$265,603</b>	<b>\$601,966</b>	<b>\$806,881</b>	<b>\$1,276,135</b>
<b>Net</b>	<b>\$594,955</b>	<b>\$207,061</b>	<b>\$439,751</b>	<b>\$520,546</b>	<b>\$707,109</b>

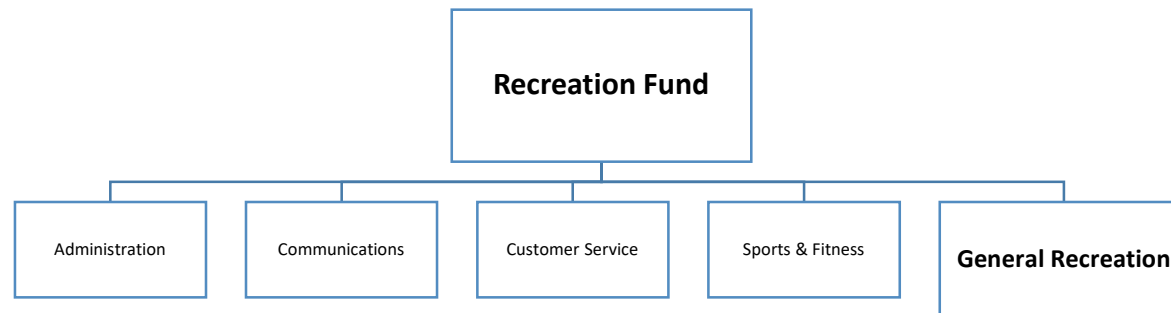
## GENERAL RECREATION

### Statement of Service

The General Recreation department promotes the health and well-being of the entire Oak Park community by providing high-quality programs and events.

### Description

This area includes programs for all ages through summer camps, afterschool, active adults, special interest, nature and adventure, dance, and early education. General Recreation also leads community events such as Day in our Village, Fall Fest, Concerts and Movies in the Park, seasonal Family Events, and the historic Frank Lloyd Wright race.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## General Recreation

### 2022 RESULTS

#### *Accomplished:*

- ✓ Expanded “Maker’s Space” classes by acquiring a Glow-forge, 3D printer, and Cricut for Dole Center. Seven classes have been offered for this, three are currently taking place, and an additional 4 are open for registration. In addition, a new Maker’s Space instructor has been hired, which will allow more classes to be offered.
- ✓ Adventure programming has been expanded. Four trips have been completed, and there are six currently in progress.
- ✓ Two new teen programs, Resin Mold Art and Minecraft Club (both with ten participants) have been completed, and there are six new teen programs currently running.



**Arbor Day**

**General Recreation****2023 GOALS****Customer & Community Focused**

1. Expand E-sports offerings by offering 10 birthday parties and offering an adult E-sports League with a minimum of 15 participants by December 31, 2023.
2. Revitalize indoor playground budget by selling 35 memberships by December 31, 2023.
3. Increase Nature/Adventure programming participation by 10% by December 31, 2023.
4. Increased Active Adult program participation by 5% by December 31, 2023 through a variety of program offerings.
5. Implement Teen Nights at the CRC serving a minimum of 300 participants by December 31, 2023.

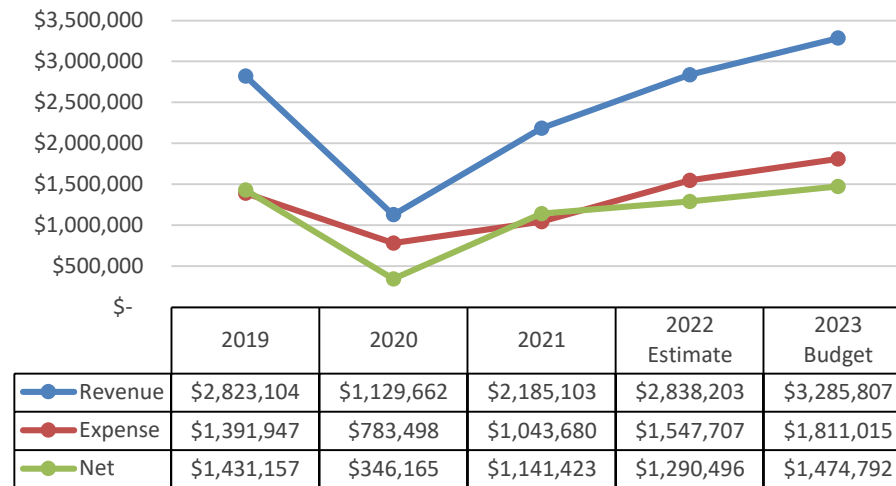


**Cheney Mansion**

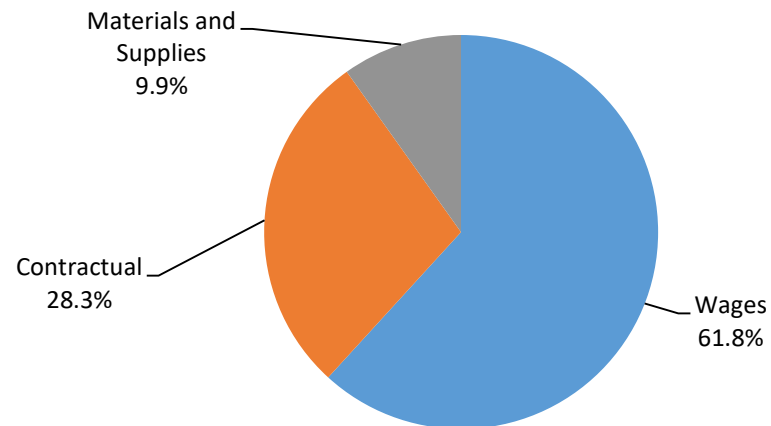


## General Recreation

### Historical Data



### 2023 Expense Distribution





## General Recreation

### Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Program Revenue	\$2,823,104	\$1,129,662	\$2,185,103	\$2,838,203	\$3,285,807
<b>Total Revenue</b>	<b>\$2,823,104</b>	<b>\$1,129,662</b>	<b>\$2,185,103</b>	<b>\$2,838,203</b>	<b>\$3,285,807</b>
Wages	\$904,684	\$607,419	\$733,174	\$946,407	\$1,119,034
Contractual	\$352,391	\$104,940	\$249,223	\$444,083	\$513,140
Materials and Supplies	\$134,872	\$71,139	\$61,283	\$157,218	\$178,841
<b>Total Expenses</b>	<b>\$1,391,947</b>	<b>\$783,498</b>	<b>\$1,043,680</b>	<b>\$1,547,707</b>	<b>\$1,811,015</b>
<b>Net</b>	<b>\$1,431,157</b>	<b>\$346,165</b>	<b>\$1,141,423</b>	<b>\$1,290,496</b>	<b>\$1,474,792</b>

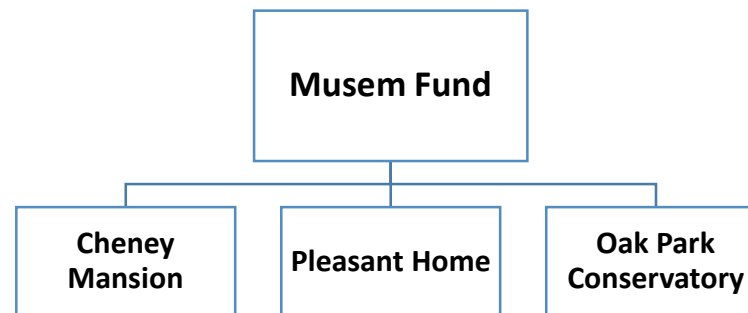
## MUSEUM FUND

### Description

The Museum Fund is a special revenue fund, operating under the modified accrual basis of accounting.

The Museum Fund helps to maintain three park district historic properties: Pleasant Home, Cheney Mansion, and the Conservatory. Pleasant Home is a National Historic Landmark designed in 1897 by noted prairie school architect George W. Maher for investment banker and philanthropist John W. Farson. Pleasant Home was purchased by the district in 1939.

Beginning in 2013, the District used funds to help with the capital maintenance of Cheney Mansion including upgrades to the second floor. Beginning in 2022, the District will also dedicate part of this levy to maintenance of the greenhouse at the Conservatory. The District levies a property tax for the museum's operations and certain capital improvements. Because this fund provides monetary support for infrastructure and capital projects, the fund balance requirement is set at 75% of expenditures.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**Museum Fund****2023 RESULTS***Accomplished:*

- ✓ The Museum Fund is projected to end at 82% fund balance.
- ✓ Plans were developed for the north door of the Conservatory.
- ✓ The north wall work of the Conservatory has been bid and will be completed by the end of the year.

**2023 GOALS***Financial Strength*

1. Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target by December 31, 2027, with an ending fund balance of 80% by December 31, 2023.

*Quality Infrastructure Management*

1. Replace first floor flooring at Pleasant Home by April 1, 2023.

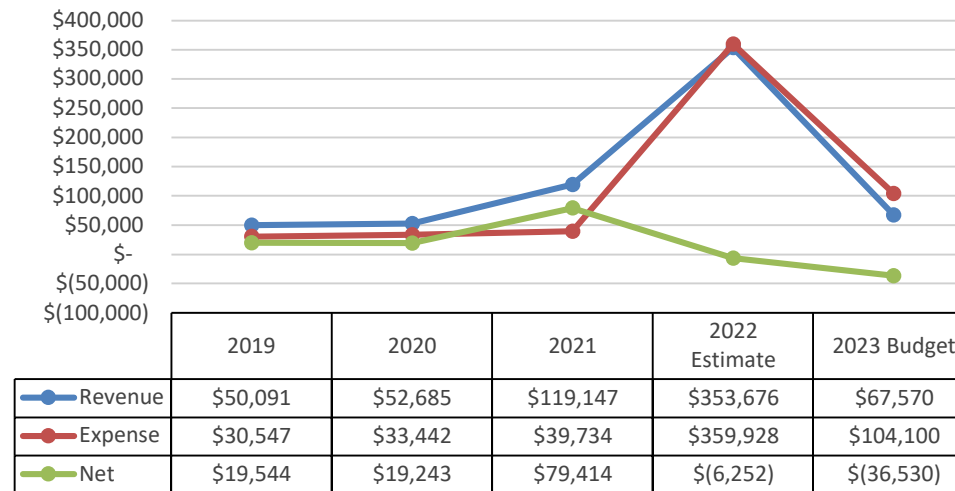


**Pleasant Home**

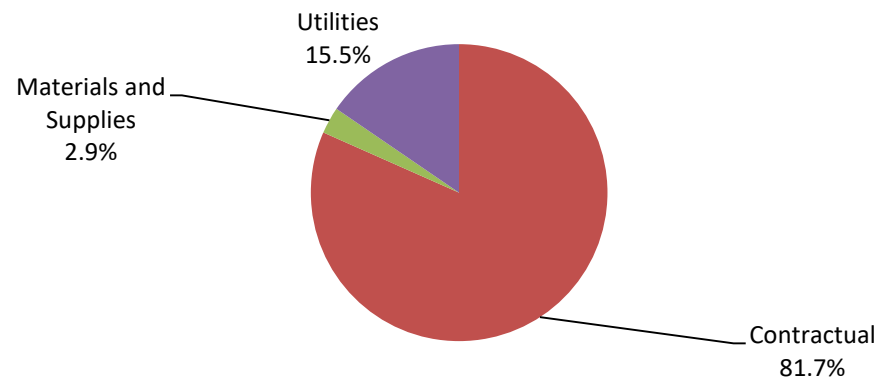
**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Museum Fund

### Historical Data



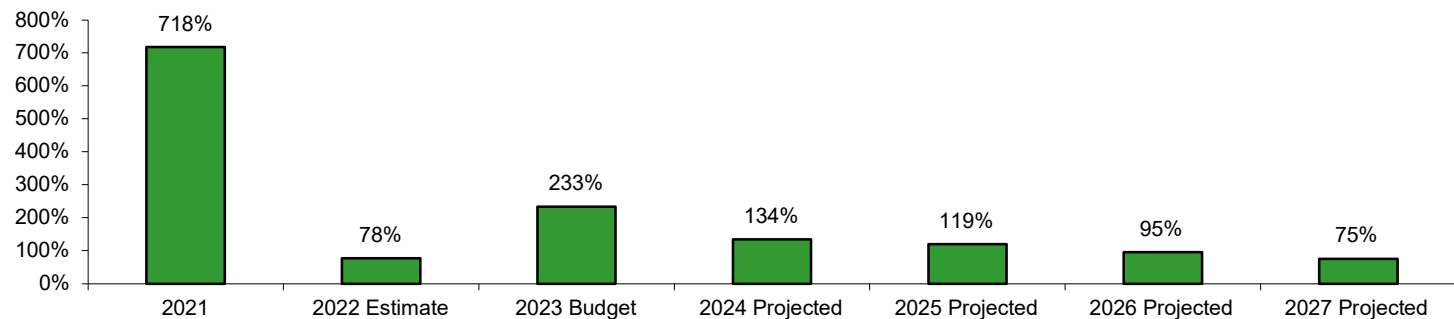
### 2022 Expense Distribution



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**Museum Fund  
Budget Detail**

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$51,924	\$353,676	\$67,570	\$271,962	\$80,121	\$82,525	\$118,438
Rental Income	\$49,830	\$0	\$0	\$0	\$0	\$0	\$0
Sponsorship and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Income	\$17,393	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$119,147</b>	<b>\$353,676</b>	<b>\$67,570</b>	<b>\$271,962</b>	<b>\$80,121</b>	<b>\$82,525</b>	<b>\$118,438</b>
Wages	\$7,034.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual	\$12,652	\$341,153	\$85,000	\$200,000	\$150,000	\$125,000	\$125,000
Materials and Supplies	\$8,019	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Utilities	\$12,029	\$15,775	\$16,100	\$16,905	\$17,750	\$18,638	\$19,570
<b>Total Expenses</b>	<b>\$39,734</b>	<b>\$359,928</b>	<b>\$104,100</b>	<b>\$219,905</b>	<b>\$170,750</b>	<b>\$146,638</b>	<b>\$147,570</b>
<b>Net</b>	<b>\$79,414</b>	<b>(\$6,252)</b>	<b>(\$36,530)</b>	<b>\$52,057</b>	<b>(\$90,629)</b>	<b>(\$64,113)</b>	<b>(\$29,131)</b>
<b>Fund Balance</b>	<b>\$285,276</b>	<b>\$279,024</b>	<b>\$242,494</b>	<b>\$294,551</b>	<b>\$203,922</b>	<b>\$139,808</b>	<b>\$110,677</b>
	<b>718%</b>	<b>78%</b>	<b>233%</b>	<b>134%</b>	<b>119%</b>	<b>95%</b>	<b>75%</b>
<b>\$ Amount Above Policy</b>	<b>\$255,476</b>	<b>\$9,078</b>	<b>\$164,419</b>	<b>\$129,622</b>	<b>\$75,859</b>	<b>\$29,830</b>	<b>(\$0)</b>

**Fund Balance**


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

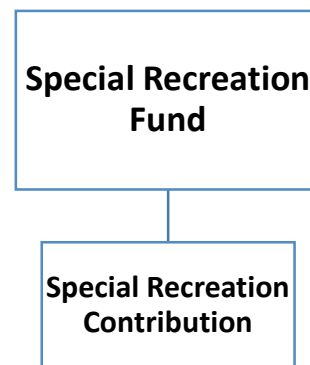
## SPECIAL RECREATION FUND

### Description

The Special Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA) as well as implementation of the ADA Transition Plan.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year round programming specifically designed to meet their individual needs. The ADA Transition Plan's intent is to increase accessibility to the participants of the WSSRA programming. WSSRA also provides inclusion services for individuals with disabilities that wish to participate in park district programs.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Special Recreation Fund

### 2022 RESULTS

#### *In Progress/Delayed:*

- Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2023, with an ending fund balance of 64% by December 31, 2022. > *The Special Recreation Fund is projected to end with a 102% fund balance.*

### 2023 GOALS

#### *Financial Strength*

1. Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 52% by December 31, 2023.

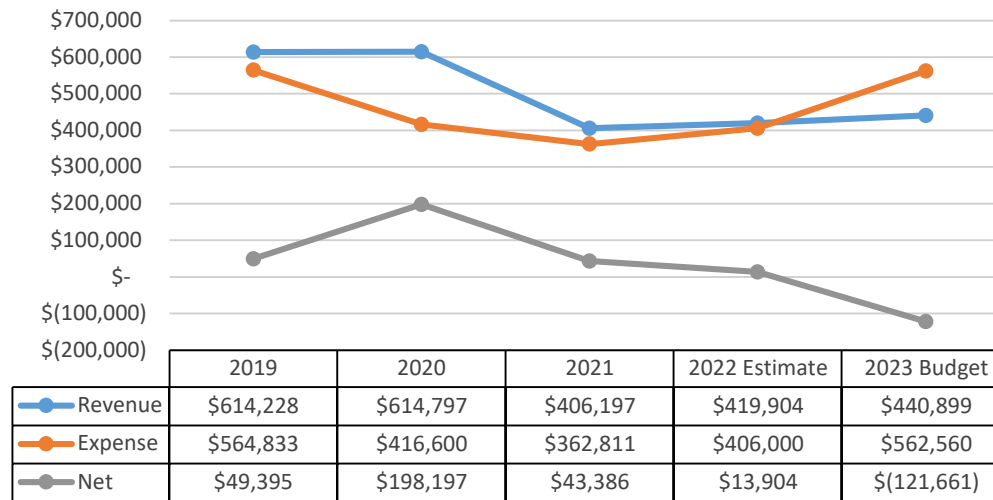
#### *Staff Excellence*

1. To improve consistency and quality of staffing, hire 4 inclusion aides as PDOP employees by June 1, 2023.



## Special Recreation Fund

### Historical Data



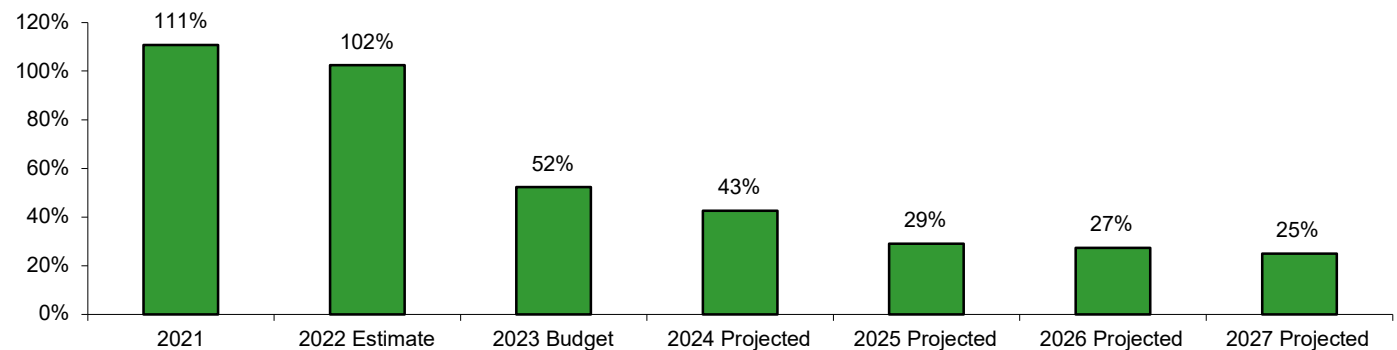
### 2023 Expense Distribution

100% Contractual



**Special Recreation Fund**
**Budget Detail**

	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>2024 Projected</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>
Tax Receipts	\$406,197	\$419,904	\$440,899	\$469,557	\$483,644	\$498,153	\$511,543
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000
<b>Total Revenue</b>	<b>\$406,197</b>	<b>\$419,904</b>	<b>\$440,899</b>	<b>\$469,557</b>	<b>\$483,644</b>	<b>\$563,153</b>	<b>\$576,543</b>
Wages	\$0.00	\$8,000.00	\$42,560.00	\$43,836.80	\$45,151.90	\$46,506.46	\$47,901.65
Contractual	\$362,811	\$398,000	\$520,000	\$535,600	\$551,668	\$568,218	\$585,265
<b>Total Expenses</b>	<b>\$362,811</b>	<b>\$406,000</b>	<b>\$562,560</b>	<b>\$535,600</b>	<b>\$551,668</b>	<b>\$568,218</b>	<b>\$585,265</b>
<b>Net</b>	<b>\$43,386</b>	<b>\$13,904</b>	<b>(\$121,661)</b>	<b>(\$66,043)</b>	<b>(\$68,024)</b>	<b>(\$5,065)</b>	<b>(\$8,721)</b>
<b>Fund Balance</b>	<b>\$401,926</b>	<b>\$415,830</b>	<b>\$294,169</b>	<b>\$228,126</b>	<b>\$160,103</b>	<b>\$155,038</b>	<b>\$146,317</b>
	<b>111%</b>	<b>102%</b>	<b>52%</b>	<b>43%</b>	<b>29%</b>	<b>27%</b>	<b>25%</b>
<b>\$ Amount Above Policy</b>	<b>\$311,223</b>	<b>\$314,330</b>	<b>\$153,529</b>	<b>\$94,226</b>	<b>\$22,186</b>	<b>\$12,984</b>	<b>\$0</b>

**Fund Balance**


## Special Facilities Fund

The Special Facilities Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Facilities Fund accounts for the operation of recreation programs that require specialized facilities. These facilities include the Ridgeland Common (ice arena, pool, and athletic fields), Rehm Pool, Gymnastics and Recreation Center (Fall 2013) and the Maple Park Dog Park.

Program fees and admission charges are the only revenue source for the operations of these facilities. There is no property tax support allocated for funding the operations of these programs. However, the special facilities do receive tax support for capital improvements and indirect expenses such as liability insurance and pension obligations.

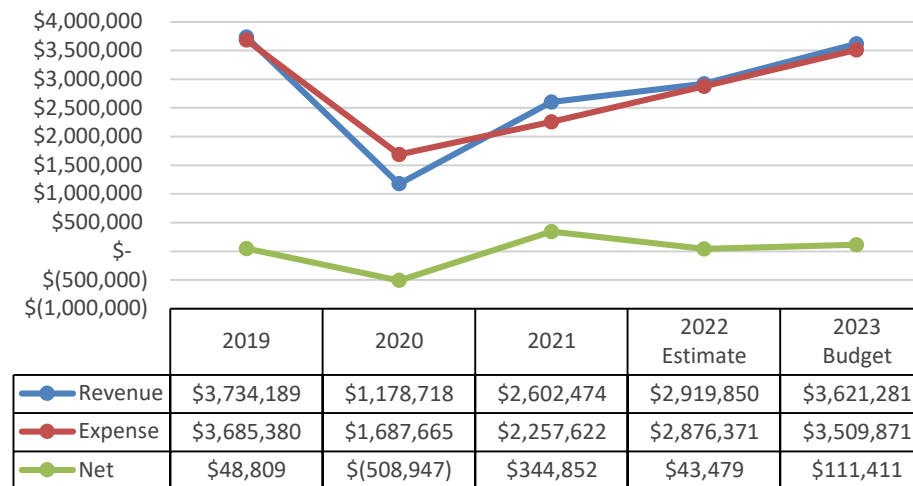
### Personnel

Staffing has remained stable except there is a decrease for 2021 due to Covid-19. In 2018, a Maintenance Supervisor position was added to help with the ever-growing maintenance needs of the new facilities.

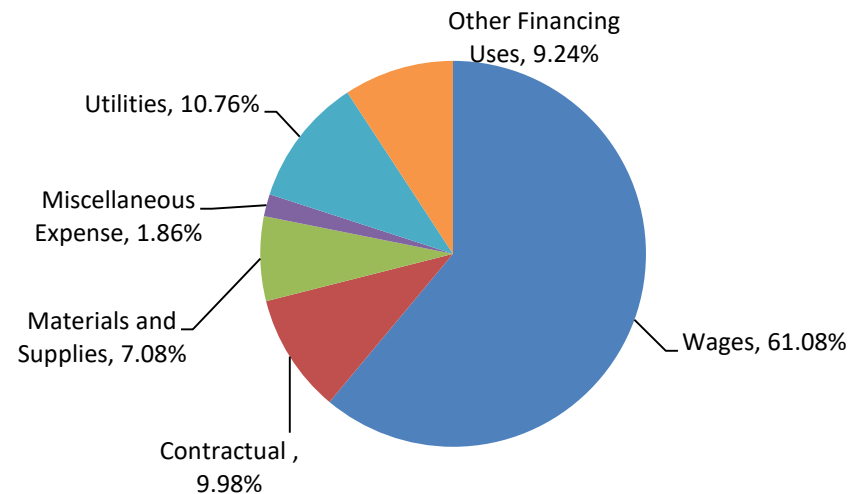
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Pools/Ice Arena	7	7	7	6	9	9
Gymnastics	<u>6</u>	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>Total</b>	13	13	13	10	13	13

## Historical Analysis

## 2023 Budget Special Facilities Fund cont.



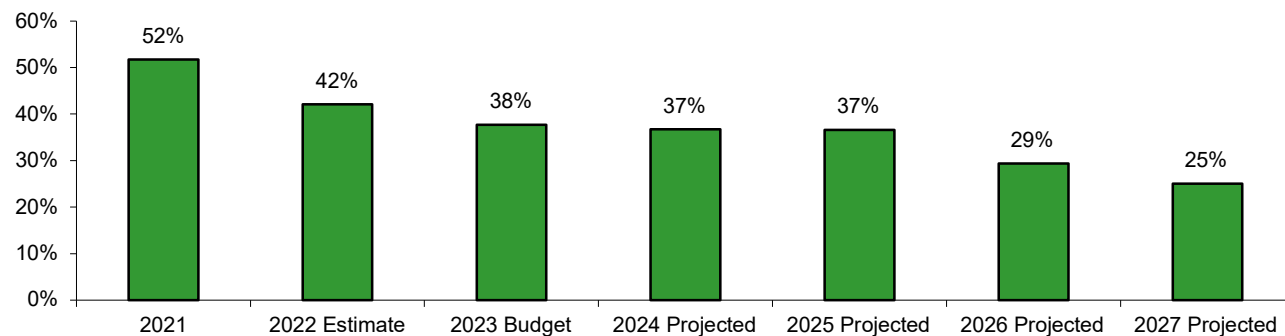
## 2023 Expense Distribution



## Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Fees and Charges	\$870,207	\$1,064,673	\$1,213,041	\$1,249,432	\$1,286,915	\$1,325,523	\$1,365,288
Rental Income	\$295,011	\$238,726	\$299,333	\$308,313	\$317,563	\$327,089	\$336,902
Miscellaneous Revenue	\$8,043	\$50,867	\$49,060	\$50,532	\$52,048	\$53,609	\$55,217
Program Revenue	\$1,429,212	\$1,565,584	\$2,059,847	\$2,121,643	\$2,185,292	\$2,250,851	\$2,333,092
<b>Total Revenue</b>	<b>\$2,602,474</b>	<b>\$2,919,850</b>	<b>\$3,621,281</b>	<b>\$3,729,920</b>	<b>\$3,841,817</b>	<b>\$3,957,072</b>	<b>\$4,090,500</b>
Wages	\$1,572,112	\$1,822,800	\$2,143,784	\$2,288,098	\$2,356,741	\$2,427,443	\$2,500,266
Contractual	\$192,575	\$280,860	\$350,313	\$360,822	\$371,647	\$382,796	\$394,280
Materials and Supplies	\$143,164	\$201,620	\$248,485	\$255,939	\$263,617	\$271,526	\$279,671
Miscellaneous Expense	\$33,008	\$33,593	\$65,261	\$67,218	\$69,235	\$71,312	\$73,451
Utilities	\$316,763	\$361,500	\$377,700	\$389,031	\$400,702	\$412,723	\$425,105
Other Financing Uses	\$0	\$175,998	\$324,328	\$334,058	\$344,080	\$569,402	\$571,484
<b>Total Expenses</b>	<b>\$2,257,622</b>	<b>\$2,876,371</b>	<b>\$3,509,871</b>	<b>\$3,695,167</b>	<b>\$3,806,022</b>	<b>\$4,135,202</b>	<b>\$4,244,258</b>
<b>Net</b>	<b>\$344,852</b>	<b>\$43,479</b>	<b>\$111,411</b>	<b>\$34,753</b>	<b>\$35,796</b>	<b>(\$178,130)</b>	<b>(\$153,758)</b>
<b>Fund Balance</b>	<b>\$1,167,515</b>	<b>\$1,210,994</b>	<b>\$1,322,405</b>	<b>\$1,357,158</b>	<b>\$1,392,953</b>	<b>\$1,214,823</b>	<b>\$1,061,065</b>
	52%	42%	38%	37%	37%	29%	25%
<b>\$ Amount Above Policy</b>	<b>\$603,110</b>	<b>\$491,901</b>	<b>\$444,937</b>	<b>\$433,366</b>	<b>\$441,448</b>	<b>\$181,022</b>	<b>\$0</b>

## Fund Balance



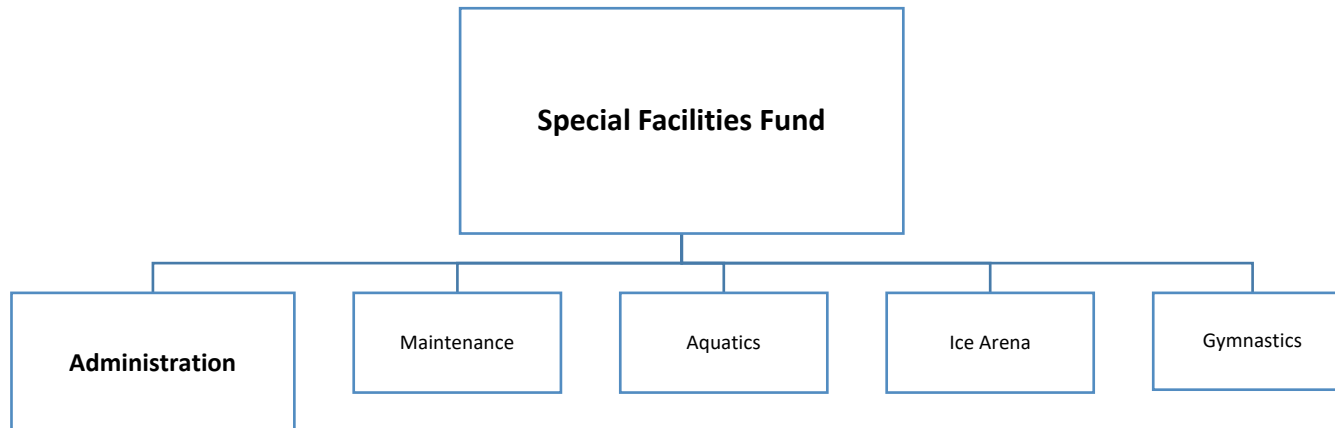
## Special Facilities Administration

### Statement of Service

The Special Facilities Administration department provides support to the special facilities team to ensure high quality programs and facilities are available to the Oak Park community.

### Description

The Special Facilities Administration (formally Revenue Facilities) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all administrative costs for the Special Facilities Fund that cannot be directly tied to a program. As of the 2022 budget, all associated revenue from the Concessions department was moved to this department.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Special Facilities Administration****2022 RESULTS***Accomplished:*

- ✓ Provided a comprehensive intern program for two interns, giving them experience with programming, facilities, operations, maintenance, and risk management.
- ✓ Recruited and hired a full-time Facilities Operations Supervisor to assist and improve effective RCRC operations.

**2023 GOALS*****Community and Customer Focused***

1. Competitively seek proposals for vending services provided at the Gymnastics and Recreation Center, the Ridgeland Common Recreation Complex, Rehm Pool, and the Community Recreation center to improve the overall selection, healthy options and timely service.

***Financial Strength***

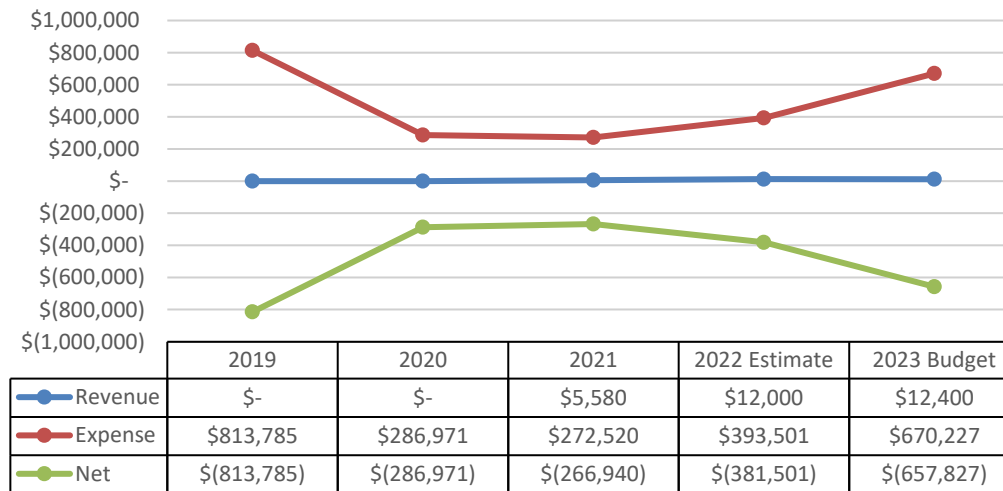
1. Conduct a comprehensive aquatics, rink, and gymnastics pricing study to compare the District's pricing structure against regional competitors by April 1, 2023.



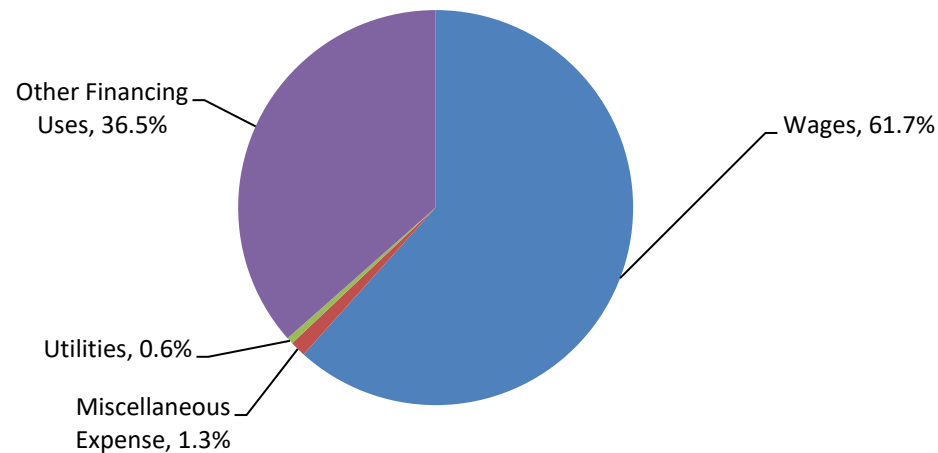
**Ridgeland Commons – Fields**

## Special Facilities Administration

### Historical Analysis



### 2023 Expense Distribution



**Special Facilities Administration**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees & Charges**	\$0	\$0	\$5,580	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$12,000	\$12,400
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,580</b>	<b>\$12,000</b>	<b>\$12,400</b>
Wages	\$280,902	\$279,563	\$264,659	\$350,834	\$413,268
Miscellaneous Expense	\$10,851	\$4,778	\$4,161	\$8,715	\$8,615
Utilities	\$2,571	\$2,631	\$3,700	\$3,500	\$3,700
Other Financing Uses*	\$519,461	\$0	\$0	\$30,452	\$244,644
<b>Total Expenses</b>	<b>\$813,785</b>	<b>\$286,973</b>	<b>\$272,520</b>	<b>\$393,501</b>	<b>\$670,227</b>
<b>Net</b>	<b>(\$813,785)</b>	<b>(\$286,973)</b>	<b>(\$266,940)</b>	<b>(\$381,501)</b>	<b>(\$657,827)</b>

\*Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution, Special Recreation Fund Transfer

\*\*Concessions moved to Special Facilities Administration



## Special Facilities Maintenance

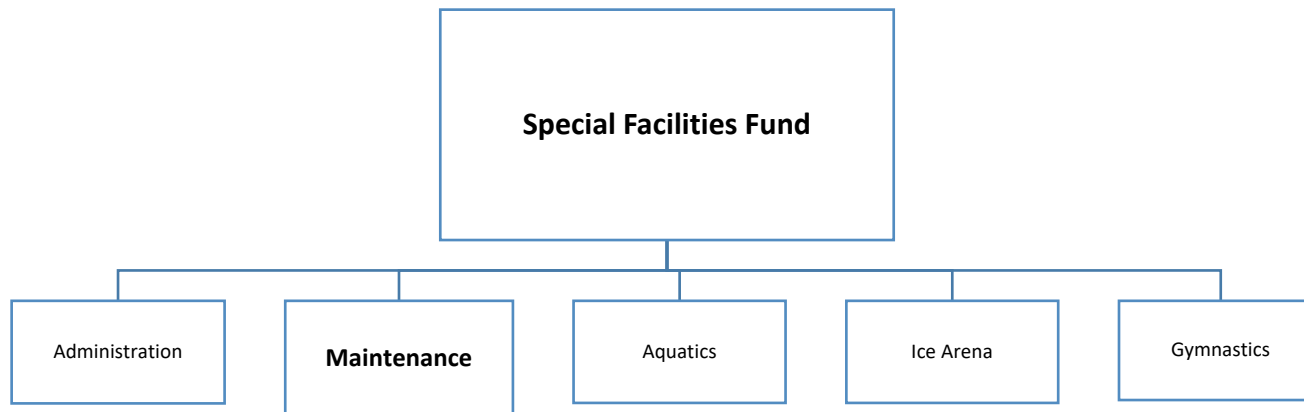
### Statement of Service

The Special Facilities Maintenance department is dedicated to promoting quality experiences to Oak Park by maintaining facilities to standards and codes to safeguard public health.

### Description

The Special Facilities Maintenance (formally Revenue Facilities Maintenance) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all facility upkeep and utility costs for the Special Facilities Fund that cannot be directly tied to a program.

Beginning with the 2019 budget, the Dog Parks budget area has been consolidated under Special Facilities Maintenance. The Dog Park programs located at Ridgeland Common and Maple Park are very popular resources enjoyed by approximately 580 dog owners and their canine companions. The dog parks provide socialization opportunities for dog owners and their canine friends.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Special Facilities Maintenance****2022 RESULTS***Accomplished:*

- ✓ Installed temporary fencing on the Northeast side of Rehm's main pool, to store tot docks for Learn to Swim program to reduce wear and tear caused by transport, resulting in lower replacement rates. A permanent solution is currently being developed.
- ✓ Installed a timer and solenoid to the wading pool fill line to add an average amount of daily water loss to the pool, keeping the pool close to its ideal water level while eliminating the need for staff to fill by hose.

*In Progress/Delayed:*

- Install Security Lighting on the south side of the Gymnastic and Recreation Center to improve security in the south side alley.  
> *This project will be completed by November 2022.*



**Ridgeland Commons – Ice rink**

**Special Facilities Maintenance****2023 GOALS***Community and Customer Focused*

1. Install two emergency exits at Rehm Pool (one on north east side and one on north west side) to improve pool egress by May 1, 2023.

*Quality Infrastructure Management*

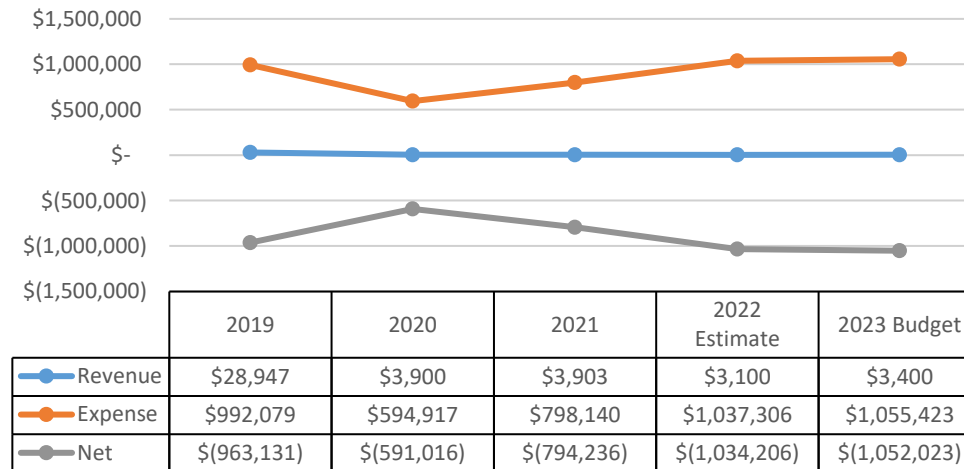
1. Install new surge protection on 11 pieces of critical equipment at Ridgeland Common by May 31, 2023 to eliminate loss due to power surges.
2. Replace Rehm Pool failing zero edge floor inlets with up to date functional inlets improving pool circulation and ease of winterization, and reducing risk of failure.

*Staff Excellence*

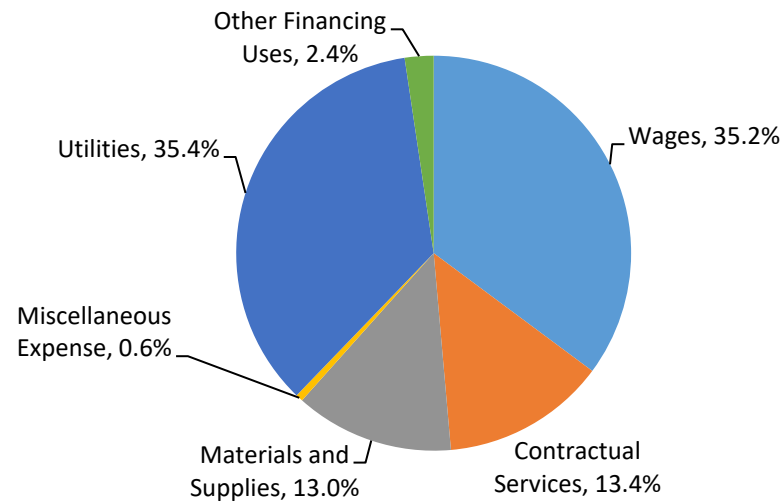
1. Graduate 3 staff members through Certified Pool Operator training by April 30, 2023.

## Special Facilities Maintenance

### Historical Data



### 2023 Expense Distribution



**Special Facilities Maintenance**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees and Charges	\$3,910	\$2,890	\$3,873	\$3,100	\$3,400
Miscellaneous Revenue	\$25,037	\$1,010	\$31	\$0	\$0
<b>Total Revenue</b>	<b>\$28,947</b>	<b>\$3,900</b>	<b>\$3,903</b>	<b>\$3,100</b>	<b>\$3,400</b>
Wages	\$315,423	\$225,591	\$290,339	\$353,122	\$371,088
Contractual Services	\$198,022	\$137,410	\$92,075	\$135,000	\$141,900
Materials and Supplies	\$129,007	\$30,457	\$102,663	\$122,750	\$137,385
Miscellaneous Expense	\$20	\$116	\$0	\$4,429	\$6,204
Utilities	\$316,926	\$201,343	\$313,063	\$358,000	\$374,000
Other Financing Uses*	\$32,681	\$0	\$0	\$64,005	\$24,846
<b>Total Expenses</b>	<b>\$992,079</b>	<b>\$594,917</b>	<b>\$798,140</b>	<b>\$1,037,306</b>	<b>\$1,055,423</b>
<b>Net</b>	<b>(\$963,131)</b>	<b>(\$591,016)</b>	<b>(\$794,236)</b>	<b>(\$1,034,206)</b>	<b>(\$1,052,023)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

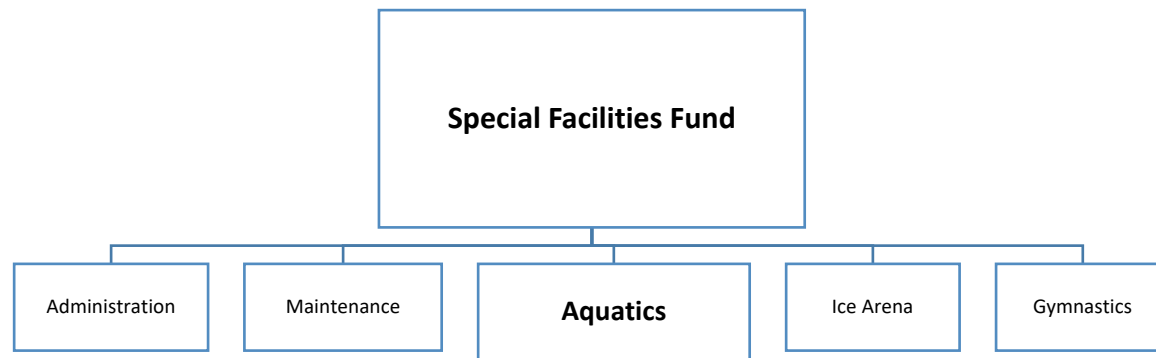
## Aquatics

### Statement of Service

The Aquatics department continuously strives to provide the highest quality aquatic activities and facilities for the Oak Park Community through fun and safe programming.

### Description

The Park District's two outdoor aquatic facilities are valuable assets, which serves the needs of our swimming community. Open swim sessions are offered throughout the summer and are enjoyed by pass holders and daily users. Swim lessons are offered teaching youth and adults this valuable lifesaving skill. The lap swim program serves individuals over the age of 16 providing valuable fitness opportunities to both the novice and competitive swimmer. The pools are integral to the success of the Park District Summer Camp Program. Swimming provides campers with an almost daily fun physical activity with the additional benefit of relief from the summer heat. West Suburban Special Recreation Association gains pool therapy opportunities for its members. Two local swim teams, The Oak Park Swimmers (TOPS) and Millennium, benefit by the use of the Park District's two 50-meter pools.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Aquatics

### 2022 RESULTS

#### Accomplished:

- ✓ Implemented pre-swim team to introduce a minimum of 20 participants to swim team.
- ✓ Hired a Learn to Swim Coordinator Position for the Learn To Swim Program

#### In Progress/Delayed:

- Purchase and utilize a Wibit inflatable play structure and toys focused on younger children in shallow water for at least four Pool Special Events nights each serving 100 individuals by May 1, 2022. *> New Wibits were not purchased, however staff repaired the Wibits that we had and will have used them in at least 4 aquatic special events.*



Pool – Skate & Swim camp



**Aquatics****2023 GOALS****Customer & Community Focused**

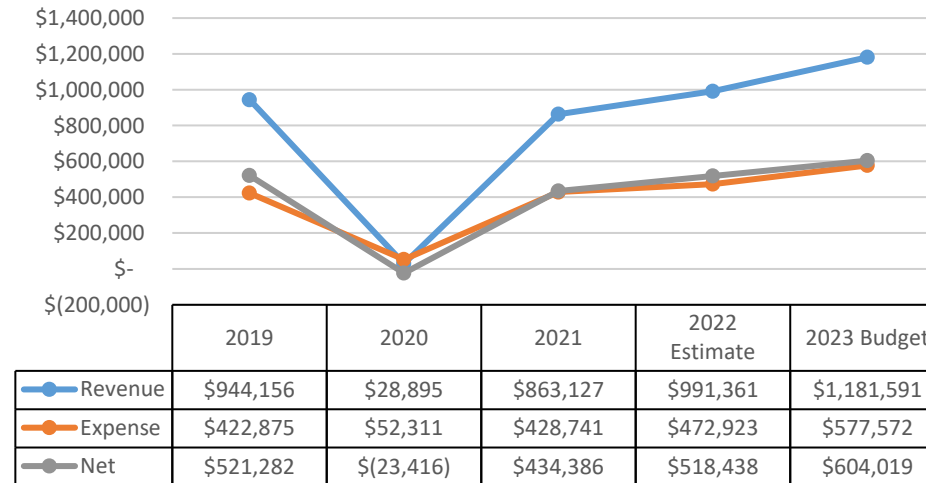
1. Implement a new swim focused camp with a minimum of 36 participants per week by June 1, 2023.
2. Deliver 4 two-week lifeguard camps for 18 participants at each session by September 1, 2023.
3. Run a minimum of 3 water safety events for local schools serving first and second graders by May 31, 2023.
4. Run a minimum of 5 aqua fitness classes per week with a minimum of 20 participants in each class by September 1, 2023.



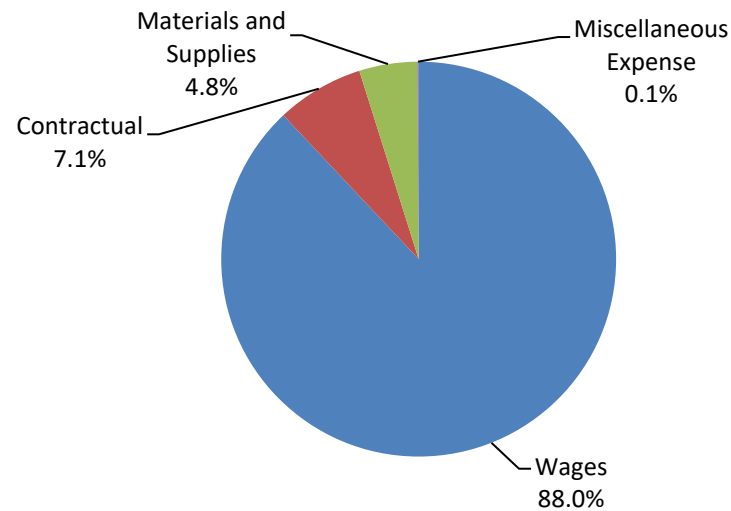


## Aquatics

### Historical Analysis



### 2023 Expense Distribution



**Aquatics**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees & Charges	\$723,923	\$901	\$662,786	\$813,320	\$882,156
Rentals	\$53,131	\$0	\$25,888	\$25,000	\$20,735
Miscellaneous Revenue	\$54,930	\$2,028	\$205	\$23,041	\$28,720
Program Revenue	\$112,172	\$25,967	\$174,248	\$130,000	\$249,980
<b>Total Revenue</b>	<b>\$944,156</b>	<b>\$28,895</b>	<b>\$863,127</b>	<b>\$991,361</b>	<b>\$1,181,591</b>
Wages	\$365,351	\$12,428	\$384,428	\$415,000	\$508,195
Contractual Services	\$37,567	\$21,081	\$33,448	\$35,060	\$41,283
Materials and Supplies	\$19,285	\$18,802	\$10,292	\$22,463	\$27,494
Miscellaneous Expense	\$672	\$0	\$574	\$400	\$600
<b>Total Expenses</b>	<b>\$422,875</b>	<b>\$52,311</b>	<b>\$428,741</b>	<b>\$472,923</b>	<b>\$577,572</b>
<b>Net</b>	<b>\$521,282</b>	<b>(\$23,416)</b>	<b>\$434,386</b>	<b>\$518,438</b>	<b>\$604,019</b>

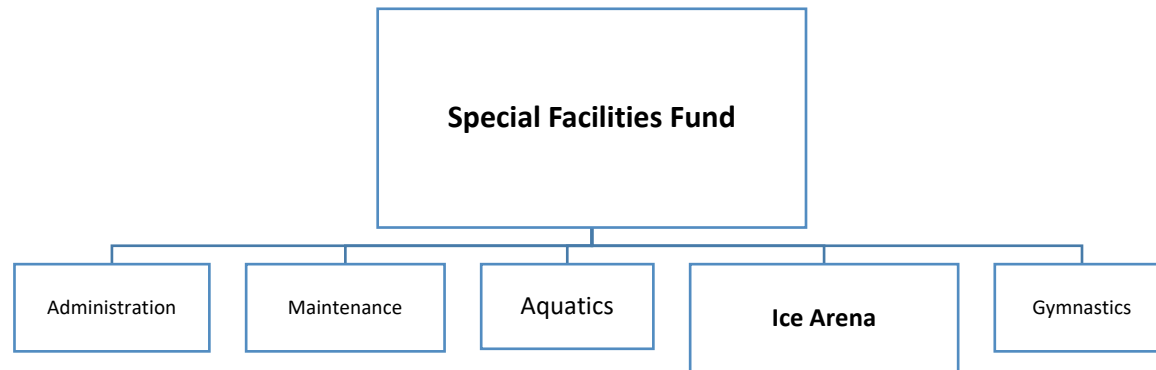
## Ice Arena

### Statement of Service

The Rink department continuously strives to provide the highest quality ice arena activities and facilities for the Oak Park Community through fun and safe programming.

### Description

The Park District operates the Paul Hruby Ice Arena, a year round indoor ice arena. The rink offers a number of programming opportunities to the community. Figure skating lessons are offered through the Learn to Skate School for children through adults. Hockey programs include developmental, intermediate and game play for youths and adults. For a more competitive hockey playing experience, a youth travel program is also available. The rink serves two independent travel hockey programs, the Oak Park and River Forest Hockey and the Fenwick High School Hockey clubs. Each organization rents multiple hours of ice time per week. The rink is available for rent to a number of weekly rental groups and is periodically available to those who like to occasionally ice skate. For the recreational skater, the rink offers public skating hours on weekday's mid-day and on the weekends with figure and hockey skates available for rental.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Ice Arena****2022 RESULTS***Accomplished:*

- ✓ Created and implemented introductory program for women's hockey

*In Progress/Delayed:*

- Offer three specialty skill clinics through contract vendors during each seasonal break (winter, spring and summer) serving a minimum of 75 for figure skating participants and 120 hockey participants providing high-level skill enhancement opportunities by spring, fall and holiday break, 2022. > *Contractors did not express interest due to COVID – still pursuing but no progress with contractors so far.*

**2023 GOALS*****Community & Customer Focused***

1. Launch a new off-ice training program for a minimum of 36 learn to skate students by November 30, 2023.

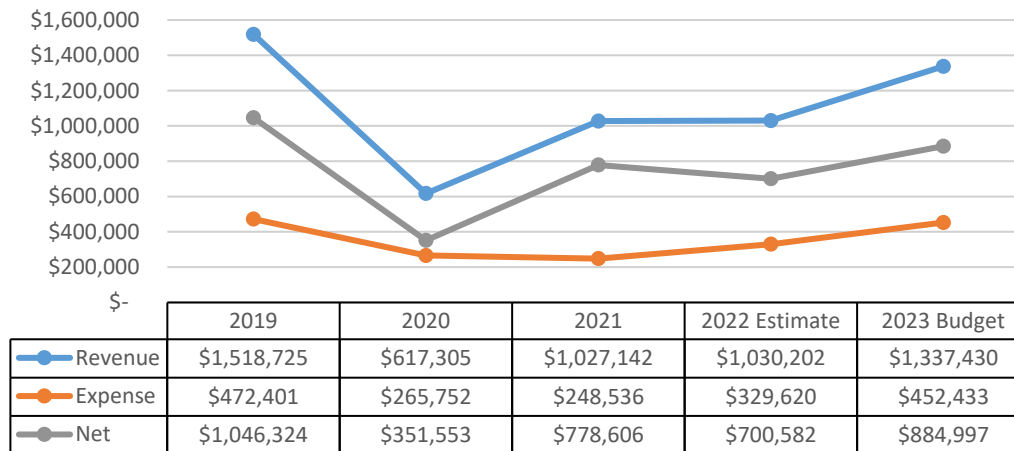
***Financial Strength***

1. Grow Ice Bears participation from 6 to 8 Fall/Winter teams by September 30, 2023.
2. Increase number of rink passes sold by 30% from 2022 numbers by December 31, 2023.

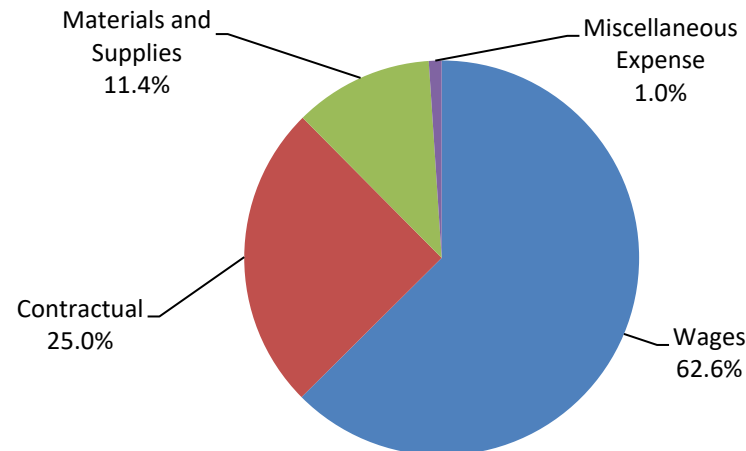


## Ice Arena

### Historical Analysis



### 2023 Expense Distribution



**Ice Arena**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees & Charges	\$198,722	\$61,911	\$136,465	\$175,000	\$213,165
Rental Income	\$216,976	\$154,447	\$261,720	\$175,900	\$234,898
Miscellaneous Revenue	\$5,050	\$5,077	\$1,691	\$4,502	\$7,940
Program Revenue	\$1,097,976	\$395,870	\$627,265	\$674,800	\$881,427
<b>Total Revenue</b>	<b>\$1,518,725</b>	<b>\$617,305</b>	<b>\$1,027,142</b>	<b>\$1,030,202</b>	<b>\$1,337,430</b>
Wages	\$323,615	\$178,993	\$202,720	\$239,000	\$283,048
Contractual Services	\$75,643	\$47,729	\$35,254	\$60,500	\$113,160
Materials and Supplies	\$73,397	\$37,340	\$9,946	\$28,220	\$51,524
Miscellaneous Expense	(\$254)	\$1,690	\$616	\$1,900	\$4,702
<b>Total Expenses</b>	<b>\$472,401</b>	<b>\$265,752</b>	<b>\$248,536</b>	<b>\$329,620</b>	<b>\$452,433</b>
<b>Net</b>	<b>\$1,046,324</b>	<b>\$351,553</b>	<b>\$778,606</b>	<b>\$700,582</b>	<b>\$884,997</b>

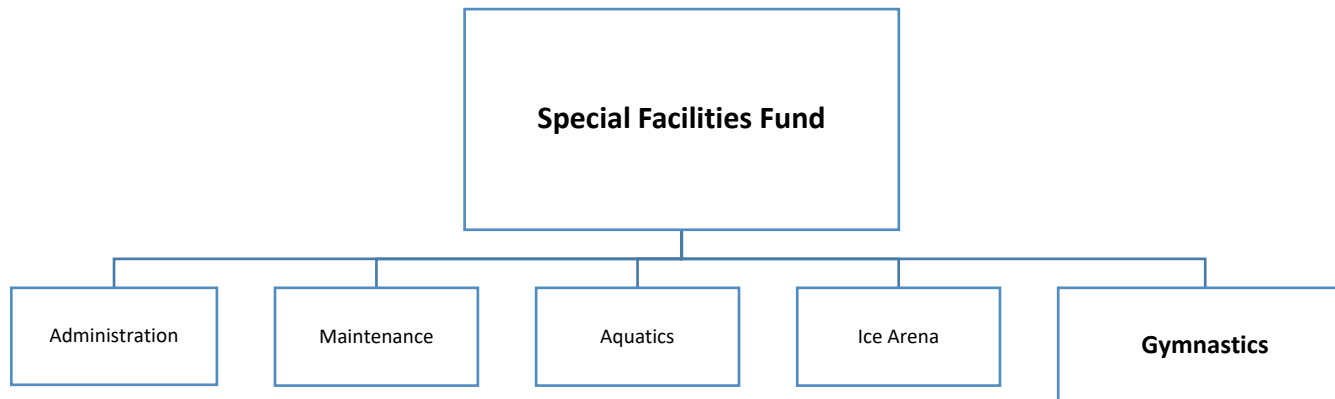
## Gymnastics

### Statement of Service

The Gymnastics department provides a safe environment for healthy and fun programming and events for the Oak Park community.

### Description

The Oak Park Gymnastics Center offers gymnastics based classes for participants age two through high school, including recreation programs, summer camp, preschool open gym, a recreational competition team and a competitive team program.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Gymnastics

### 2022 RESULTS

#### Accomplished:

- ✓ Offered a free one-visit drop-in incentive to current gymnastics summer students as a referral incentive for new enrollments in a 4-week summer gymnastics class session, generating 22 new summer participants.
- ✓ Offered Family Open Gym in the morning or early afternoon during weekdays when regular classes are not scheduled; ten open gyms were offered.

#### In Progress/Delayed:

- Offer open gym rental program to schools, daycares or similar organizations for a minimum of five groups participating by the end of 2022. *> So far, there are no bookings for this. However, it is still possible that this goal will be met. Jamie will work with the marketing department to develop a flyer to send to daycares in Oak Park promoting this open gym opportunity during week days in the morning on Monday or Thursday and Thursday afternoon.*



Gymnastics Recreation Center – Main Floor



**Gymnastics****2023 GOALS*****Community & Customer Focused***

1. Schedule at least twenty Family Open Gym options with a minimum of 60 participants by December 31, 2023.
2. Bring back gymnastics mini-sessions effective fall session on Tuesday, Friday and Sunday for Gym Kids 1, Gym Kids 2, Beginner Boys and Beginner 1 Girls classes fall of 2023.

***Organizational Excellence***

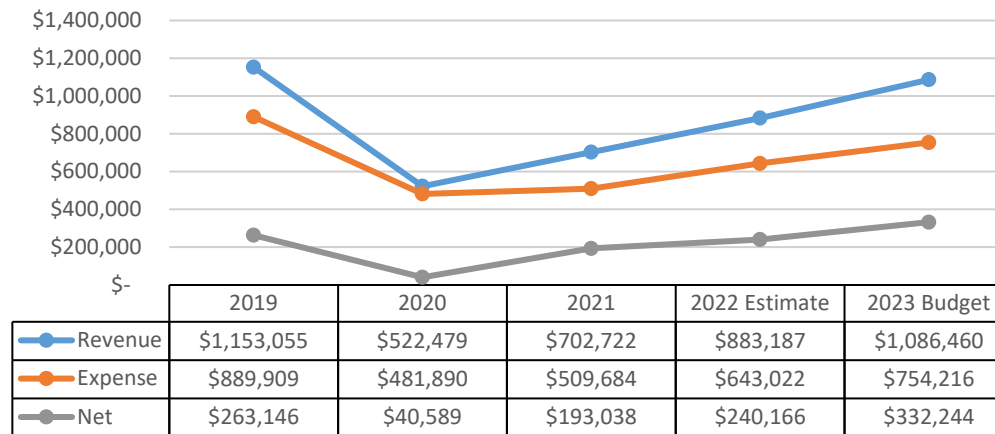
1. Purchase equipment needs for 2023 following the equipment replacement plan model as well as additional Ninja equipment in order to expand programming by an additional 40 participants by December 31, 2023.

***Staff Excellence***

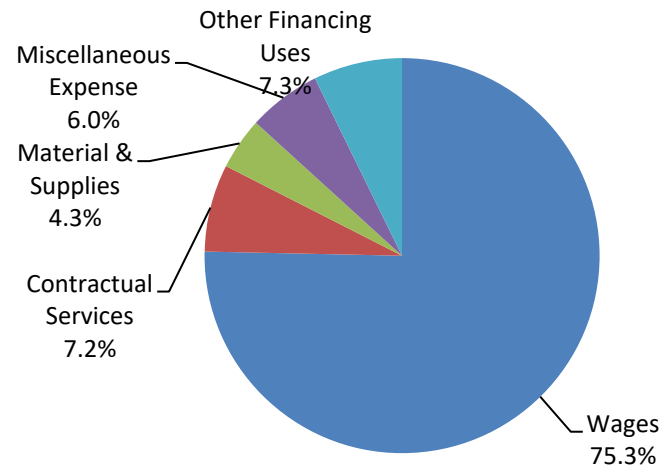
1. Implement a private coaching program for full time and part time gymnastics coaches to reduce turn over by April 1, 2023.

## Gymnastics

### Historical Data



### 2023 Expense Distribution



**Gymnastics**
**Budget Detail**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>
Fees and Charges	\$122,216	\$33,406	\$61,504	\$73,253	\$114,320
Rentals	\$40,559	\$8,543	\$7,403	\$37,826	\$43,700
Miscellaneous Revenue	\$3,973	\$5,215	\$6,116	\$11,324	\$0
Program Revenue	\$986,308	\$475,316	\$627,699	\$760,784	\$928,440
<b>Total Revenue</b>	<b>\$1,153,055</b>	<b>\$522,479</b>	<b>\$702,722</b>	<b>\$883,187</b>	<b>\$1,086,460</b>
Wages	\$598,798	\$392,190	\$429,967	\$464,844	\$568,186
Contractual Services	\$54,870	\$28,463	\$31,798	\$50,300	\$53,970
Material & Supplies	\$52,587	\$22,841	\$20,263	\$28,187	\$32,083
Miscellaneous Expense	\$65,645	\$38,396	\$27,656	\$18,149	\$45,140
Other Financing Uses*	\$118,010	\$0	\$0	\$81,541	\$54,838
<b>Total Expenses</b>	<b>\$889,909</b>	<b>\$481,890</b>	<b>\$509,684</b>	<b>\$643,022</b>	<b>\$754,216</b>
<b>Net</b>	<b>\$263,146</b>	<b>\$40,589</b>	<b>\$193,038</b>	<b>\$240,166</b>	<b>\$332,244</b>

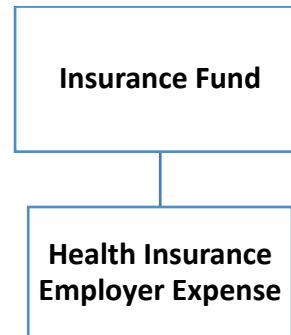
\*Other Financing Uses: Employee Health Insurance Transfer

## INSURANCE FUND

### Description

The Health Insurance Fund is an internal service fund, operating on the full accrual basis of accounting.

Beginning in the 2013 budget, the District established a Health Insurance Fund. The Health Insurance Fund is an administrative tool used for ease of operation and fund balance smoothing of expected health care cost increases normally absorbed by the operating funds. This fund is where the District pays employee health benefits, life insurance, and the employee assistance program. The District has also made the push to ensure employee wellness and this is reflected in the Health Insurance Fund.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

**Insurance Fund****2022 RESULTS***In Progress/Delayed:*

- Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2022, with an ending fund balance of 35% by December 31, 2022. > *The Health Insurance Fund is projected to end with an 84% fund balance.*

**2023 GOALS*****Financial Strength***

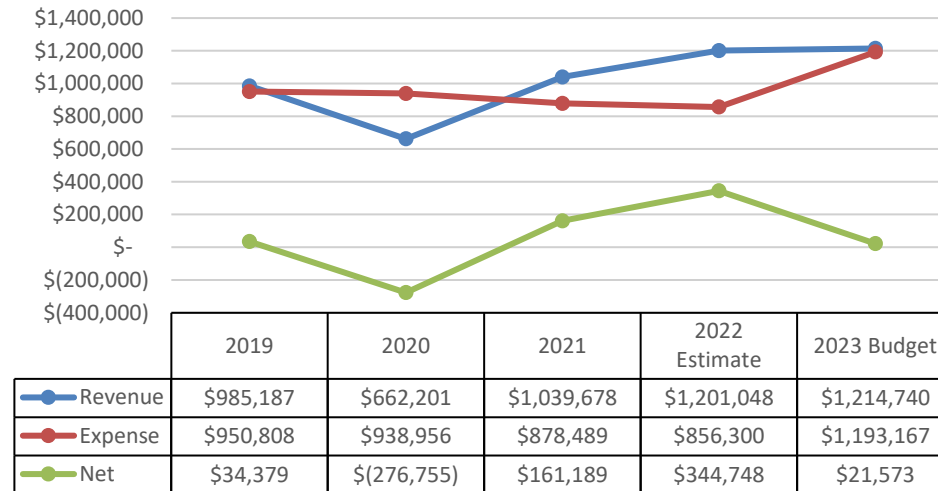
1. Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 62% by December 31, 2023.



4<sup>th</sup> of July 2022

## Insurance Fund

### Historical Data

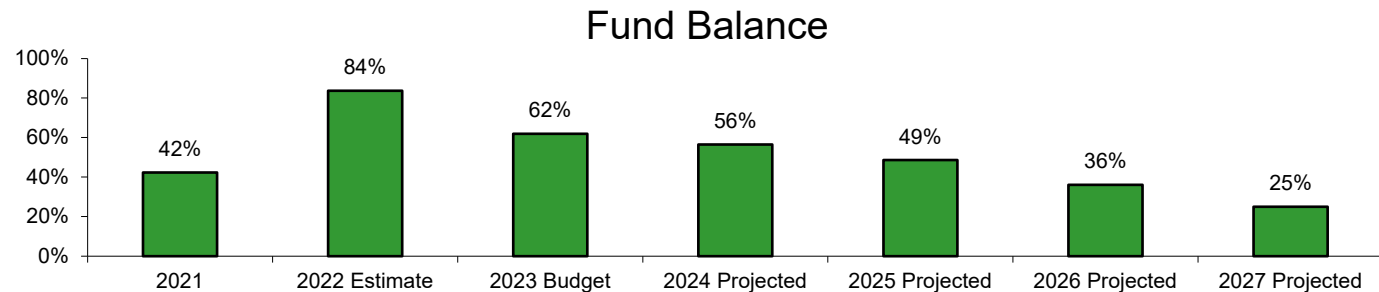


### 2023 Expense Distribution

100% Benefits

**Insurance Fund**
**Budget Detail**

	<b>2021</b>	<b>2022 Estimate</b>	<b>2023 Budget</b>	<b>2024 Projected</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>
Fees and Charges	\$129,485	\$139,000	\$179,457	\$184,841	\$190,386	\$196,098	\$201,980
Miscellaneous Revenue	\$21,605	\$10,000	\$10,000	\$0	\$0	\$0	\$0
Other Financing Sources	\$888,588	\$1,052,048	\$1,025,283	\$1,056,041	\$1,087,723	\$1,131,232	\$1,181,683
<b>Total Revenue</b>	<b>\$1,039,678</b>	<b>\$1,201,048</b>	<b>\$1,214,740</b>	<b>\$1,240,882</b>	<b>\$1,278,109</b>	<b>\$1,327,329</b>	<b>\$1,383,663</b>
Benefits	\$872,803	\$843,300	\$1,193,167	\$1,264,758	\$1,340,643	\$1,454,082	\$1,526,786
Miscellaneous Expense	\$5,686	\$13,000	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$878,489</b>	<b>\$856,300</b>	<b>\$1,193,167</b>	<b>\$1,264,758</b>	<b>\$1,340,643</b>	<b>\$1,454,082</b>	<b>\$1,526,786</b>
<b>Net</b>	<b>\$161,189</b>	<b>\$344,748</b>	<b>\$21,573</b>	<b>(\$23,875)</b>	<b>(\$62,534)</b>	<b>(\$126,752)</b>	<b>(\$143,122)</b>
<b>Fund Balance</b>	<b>\$371,660</b>	<b>\$716,408</b>	<b>\$737,981</b>	<b>\$714,105</b>	<b>\$651,571</b>	<b>\$524,819</b>	<b>\$381,696</b>
	<b>42%</b>	<b>84%</b>	<b>62%</b>	<b>56%</b>	<b>49%</b>	<b>36%</b>	<b>25%</b>
<b>\$ Amount Above Policy</b>	<b>\$152,038</b>	<b>\$502,333</b>	<b>\$439,689</b>	<b>\$397,916</b>	<b>\$316,410</b>	<b>\$161,298</b>	<b>(\$0)</b>



## CAPITAL PROJECTS FUND

### Description

The Capital Projects fund is a governmental fund, operating on the modified accrual basis of accounting.

The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2022, the CIP was updated and projects included in the 2023 budget contain previously allocated projects.

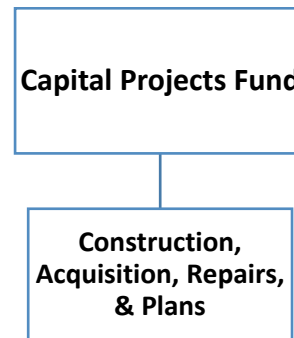
The proposed budget includes \$5.3 million in expenditures. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Completion of Community Recreation Center Construction
- Barrie Park Improvements
- Completion of parking lot at 228-230 Madison Street
- Updates at Rehm Pool, Cheney, and the Conservatory
- Taylor Park Tennis Court Updates
- Fleet upgrades
- Continued expansion of Carroll Center
- Rehm Park Improvements
- Dole Center Updates
- Wenonah Park Improvements
- Randolph Park Improvements

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District's per capita spending from the Capital Projects Fund for 2021-2027.

	<u>2021</u>	<u>2022 Estimated</u>	<u>2023 Budgeted</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2027 Projected</u>
Capital Project Expense	\$2,113,436	\$18,716,000	\$5,253,136	\$1,829,000	\$4,175,000	\$11,202,000	\$2,185,000
Per Capita Amount	\$40	\$352	\$99	\$34	\$78	\$210	\$41





*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

## Capital Projects Fund

### 2022 RESULTS

*In Progress/Delayed:*

- Implementation of 2022 projects from the 2022-2026 Capital Improvement Plan by December 31, 2022. > All 2022 projects are running on schedule, including geo-thermal, the Rehm pool diving well and gutters, the beginning of the CRC construction, and the conservatory wall project.

### 2023 GOALS

#### Quality Infrastructure Management

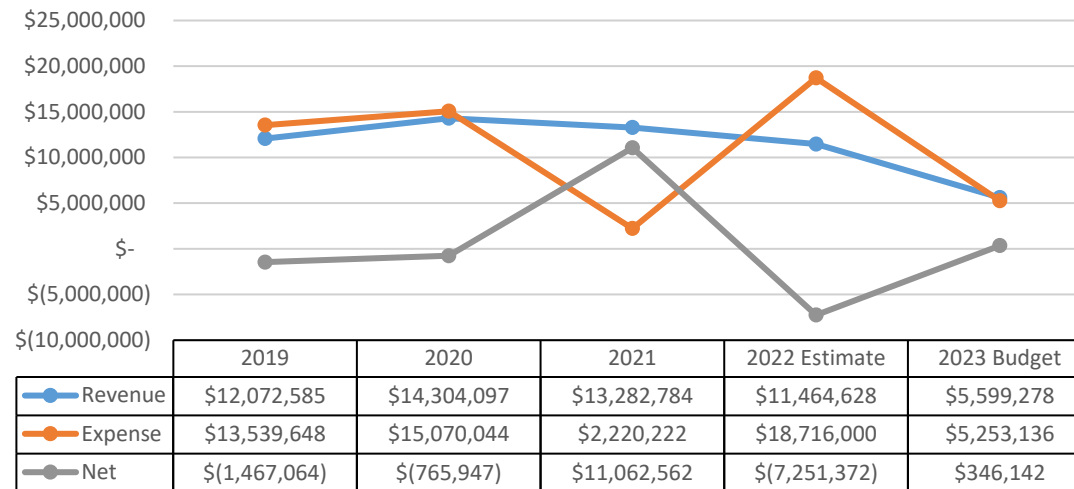
1. Implementation of 2023 projects from the 2023-2027 Capital Improvement Plan by December 31, 2023.



**Community Recreation Center – Construction in progress**

## Capital Projects Fund

### Historical Data

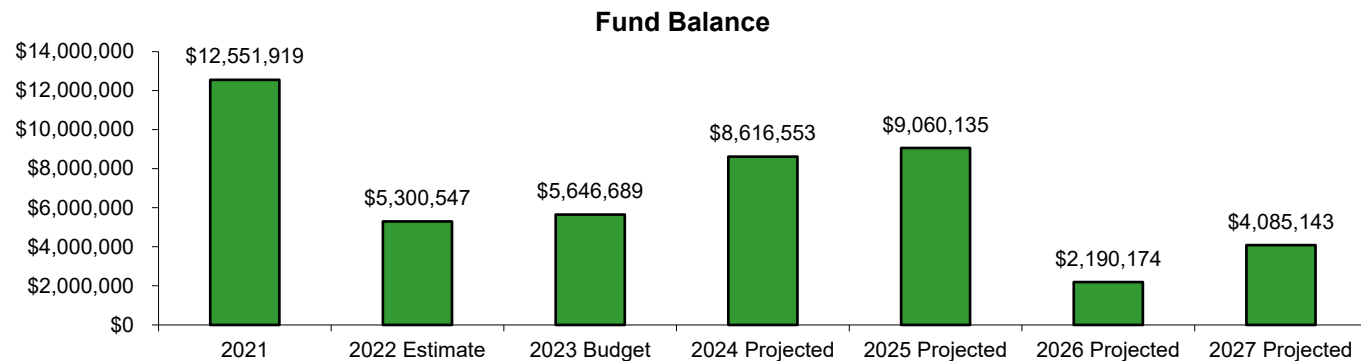


### 2023 Expense Distribution

100% Capital Projects

**Capital Projects Fund**
**Budget Detail**

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Intergovernmental	\$1,623,120	\$6,896,500	\$1,067,194	\$1,067,194	\$812,963	\$326,000	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$2,521,167	\$1,500,000	\$1,000,000	\$0	\$0	\$0	\$0
Property Tax Contribution	\$1,418,006	\$1,459,128	\$1,532,084	\$1,631,669	\$1,680,620	\$1,731,038	\$1,782,969
Debt Proceeds	\$6,111,491	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$1,609,000	\$1,609,000	\$2,000,000	\$2,100,000	\$2,125,000	\$2,275,000	\$2,297,000
<b>Total Revenue</b>	<b>\$13,282,784</b>	<b>\$11,464,628</b>	<b>\$5,599,278</b>	<b>\$4,798,864</b>	<b>\$4,618,583</b>	<b>\$4,332,038</b>	<b>\$4,079,969</b>
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition	\$12,380	\$0	\$0	\$0	\$0	\$0	\$0
Field Turf Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonsite Specific	\$221,934	\$80,000	\$125,000	\$429,000	\$125,000	\$677,000	\$175,000
Vehicle/Equipment/Tech	\$35,251	\$51,000	\$120,000	\$160,000	\$210,000	\$310,000	\$90,000
Park/Master Improvements	\$1,843,871	\$18,585,000	\$5,008,136	\$1,240,000	\$3,840,000	\$10,215,000	\$1,920,000
RC (2011,12,13 Bonds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BG/Admin (2013 Bond)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021 Bond Expense	\$106,786	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$2,220,222</b>	<b>\$18,716,000</b>	<b>\$5,253,136</b>	<b>\$1,829,000</b>	<b>\$4,175,000</b>	<b>\$11,202,000</b>	<b>\$2,185,000</b>
<b>Net</b>	<b>\$11,062,562</b>	<b>(\$7,251,372)</b>	<b>\$346,142</b>	<b>\$2,969,864</b>	<b>\$443,583</b>	<b>(\$6,869,962)</b>	<b>\$1,894,969</b>
<b>Fund Balance</b>	<b>\$12,551,919</b>	<b>\$5,300,547</b>	<b>\$5,646,689</b>	<b>\$8,616,553</b>	<b>\$9,060,135</b>	<b>\$2,190,174</b>	<b>\$4,085,143</b>
	565.35%	28.32%	107.49%	471.11%	217.01%	19.55%	186.96%
<b>\$ Amount Above Policy</b>	<b>\$12,551,918</b>	<b>\$5,300,546</b>	<b>\$5,646,688</b>	<b>\$8,616,552</b>	<b>\$9,060,134</b>	<b>\$2,190,173</b>	<b>\$4,085,142</b>



## Capital Improvement Plans by Park

<i>2022-2027 Capital Improvement Plan by Park</i>						
	2022	2023	2024	2025	2026	2027
Andersen Park & Center			\$500,000			
Austin Gardens						
Barrie Park & Center	\$193,500	\$1,500,000				
Carroll Park & Center						
Elizabeth F. Cheney Mansion	\$25,000	\$25,000	\$100,000	\$250,000	\$25,000	\$25,000
Dole Center	\$100,000	\$35,000	\$100,000	\$40,000	\$100,000	\$75,000
Euclid Square Park						
Field Park & Center			\$200,000	\$2,000,000		\$800,000
Fox Park & Center						
Gymnastic and Recreation Center			\$25,000	\$50,000		\$70,000
John L. Hedges Admin Center		\$100,000				
Lindberg Park			\$75,000			
Longfellow Park & Center				\$400,000		\$600,000
Maple Park					\$40,000	
Mills Park						
Oak Park Conservatory	\$150,000	\$200,000	\$100,000	\$100,000	\$50,000	\$50,000
Pleasant Home	\$577,500					\$300,000
Rehm Park						
Rehm Pool	\$250,000	\$325,000	\$50,000	\$1,000,000	\$10,000,000	
Ridgeland Common Recreation Complex	\$9,000	\$100,000				
Scoville Park			\$60,000			
Stevenson Park & Center			\$30,000			
Taylor Park	\$30,000	\$150,000				
Wenonah Park						
Randolph Park						
Non-Site Specific*	\$30,000	\$50,000	\$254,000	\$50,000	\$602,000	\$100,000
Community Recreation Center	\$17,250,000	\$2,500,000				
Vehicles/Technology/Repairs	\$51,000	\$120,000	\$160,000	\$210,000	\$310,000	\$90,000
ADA/Surveys	\$50,000	\$75,000	\$175,000	\$75,000	\$75,000	\$75,000
Reserve for Property Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs	\$18,716,000	\$5,180,000	\$1,829,000	\$4,175,000	\$11,202,000	\$2,185,000

## Impacts of Capital Projects on the Operating Budget

When developing a capital improvement plan, the District considers many factors including the District's comprehensive master plan, individual park master plans, strategic goals and initiatives, park report card scores, and what financial impact the improvements will have on the District's operating budget. Below is a summary of non-recurring capital projects for 2022 and their impact on the operating budget.

### Barrie Park

**Facility Improvements: \$1,573,136**

Funds are allocated in 2023 to renovate the playgrounds at the park and center locations, for new surfacing, rain gardens, native plantings, sled hill repairs and outdoor fitness.

**Budget Impact:** The renovations will reduce ongoing maintenance costs being incurred to keep the park safe and in good repair.

### Rehm Pool

**Park Improvements: \$325,000**

In 2023, money is budgeted for concrete work to mitigate pool leaking at Rehm Pool. There are additional funds budgeted each year due to the age of the facility with large scale pool repairs then planned again in 2025.

**Budget Impact:** The maintenance improvements are intended to help lower ongoing maintenance costs that are currently short term fixes.

### Community Recreation Center

**Park Improvements: \$2,500,000**

Funds are allocated in 2023 to add indoor athletic space including basketball courts, a walking track, and a fitness center (indoor facilities which the District did not have previously) as well as additional multipurpose rooms.

**Budget Impact:** The proforma for the facility indicates an increase of approximately \$800,000 in revenue annually.

## The 2022-2026 Capital Improvement Program

The 2022-2026 Capital Improvement Plan (CIP) is the tenth update of the original 2005-2010 CIP. The CIP is a five-year projection of planned improvements to the District's parks and facilities. The CIP provides a blueprint for spending priorities over a five-year period. The CIP is updated annually to ensure funding is available for needed capital improvements throughout the District during the next five years. No actual expenditures are made until they are included in the annual budget, which is reviewed and approved by the Board of Commissioners. Therefore, based on updated needs and priorities, the CIP is being updated on an annual basis.

The public has had ongoing opportunities for input on capital improvements through the site master plan processes. The public is also invited to provide comment at the beginning of every Board meeting and at the annual Public Hearing held before the budget is approved, or by contacting staff and Board members throughout the year. This CIP is made available to the public on the Park District web site, [www.pdop.org](http://www.pdop.org), along with other planning, budgeting, and capital improvement information.

### Purpose of the Capital Improvement Plan

Continued investment in our parks and facilities is critical to the District's mission, which states, "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities." Developing a long-range vision for park and recreation programs and services in our community has allowed the Park District of Oak Park to continue to provide the many individual, community, economic, and environmental benefits that enhance the quality of life and make our community a great place to work and play.

Capital items included in the CIP are projects that have a monetary value of at least \$5,000 with a useful life of at least three years. Examples of capital projects include construction, remodeling, purchase of parks, park fixtures, buildings, and vehicles, as well as related planning and engineering costs.

Appropriations for capital improvement items lapse at the end of the fiscal year but are re-budgeted and re-appropriated as needed until the project is completed or changed. The operating and maintenance costs for capital assets, once complete, are funded through the operating budget.

### Selection and Allocation of Capital Projects

Capital projects are developed through an extensive site planning process with input from many stakeholders including the community, user groups, other government entities and partners, staff, and the Board of Commissioners. A balanced approach to improvements in the District is used that takes into consideration a) the previous schedule of when the master plan was completed, b) the last time improvements were completed at a facility, c) location of the park in the community, attempting to ensure residents feel something is happening in their neighborhood geographically (south, central and north), d) grant opportunities, e) funding available compared to scope and size of project, f) staff resources, g) highest demand-greatest need determined the order of the projects, and h) scores that parks receive as part of the Park Report completed by staff on an annual basis.

Equipment and smaller scale capital projects may be submitted by Park District staff for review and consideration by the Executive Director and Board of Commissioners. Staff and Board meetings are held to discuss all projects, with the projects prioritized based on the District's mission, vision and values, department goals, and available funding. When requests exceed available funding in a given year, adjustments are made to scope, scheduling, or additional funding is sought. The effect of capital improvements on operating expenses is always an important consideration.

### Capital Improvement Funding Sources

The District has been improving its parks and facilities through various revenue sources; some of which include property taxes, grants, debt, and proceeds from fees and charges. Sources of revenue are identified property tax, grants, debt, or operating fund transfers from the Corporate, Recreation and/or Special Facilities Funds.

	<i>2021 Actual</i>	<i>2022 Estimate</i>	<i>2023 Projected</i>	<i>2024 Projected</i>	<i>2025 Projected</i>	<i>2026 Projected</i>	<i>2027 Projected</i>
Intergovernmental	\$1,623,120	\$6,896,500	\$1,067,194	\$812,963	\$0	\$326,000	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$2,521,167	\$1,500,000	\$1,000,000	\$0	\$0	\$0	\$0
Property Tax Contribution	\$1,418,006	\$1,459,128	\$1,532,084	\$1,601,028	\$1,633,049	\$1,665,710	\$1,699,024
Debt Issuance	\$6,116,196	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$1,609,000	\$1,609,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
<b>Total Revenue</b>	<b>\$13,287,489</b>	<b>\$11,464,628</b>	<b>\$5,599,279</b>	<b>\$4,413,991</b>	<b>\$3,633,049</b>	<b>\$3,991,710</b>	<b>\$3,699,024</b>



**Property Tax**

The 2005 referendum increase of 25 cents per \$100 in equalized assessed valuation in property taxes was split between operational needs and capital projects. Annually, the amount of property tax transferred to the capital projects fund is adjusted by the CPI. For instance, the CPI for fiscal year 2022 tax year is 1.4%, and the property tax for capital projects will increase 2.9% to \$1,459,128. The additional 1.5% is to account for new growth in the District that will also be captured in the levy.

Beginning with the 2011, tax year levy portions of this annual levy will be used to pay the debt service on \$30 million in bonds issued for improvements at Ridgeland Common Recreation Complex, Gymnastics and Recreation Center, and the John Hedges Administrative Building. With all the bonds issued, \$2.0 million will be used annually for debt service from the property tax dedicated for capital improvements.

Property taxes are one of the primary sources of revenue for the Capital Improvement Plan. The 2022-2026 CIP assumes a 2% tax increase on an annual basis. In the past, there have been discussions of a property tax freeze, however this has not been discussed as much recently. If there were a freeze, it is believed that it would be a two-year freeze. In the first year of the freeze, the District would not be eligible for the approximately \$230,000 in additional taxes it would previously have been able to levy. The loss in property taxes would compound every year and after two years would be over \$560,000.

**Grants**

The District has been fortunate to have received over \$6 million in grants from several sources over the last 15 years. The District has received one (1) grant for \$2.1m from PARC and eleven (11) grants totaling over \$4m from the Open Space Land Acquisition and Development (OSLAD) grant from the Illinois Department of Natural Resources have been awarded to the District. The OSLAD grant is available for the purpose of acquiring, developing, and/or rehabilitating lands for public outdoor recreation purposes and requires a matching contribution from the Park District. The District has identified projects for OSLAD grant submittal for each year of the CIP. The revenue from a grant has not been included in the CIP unless the grant has already been announced by the Governor of Illinois. This capital improvement plan includes an awarded grant for Rehm Park in 2020, Carroll Park in 2020, and a Museum Grant for Pleasant Home in 2021. The District has eligible projects lined up through 2025. The projects are as follows: Andersen Park in 2024 and Barrie Park in 2025. OSLAD/PARC Grant History <https://www.pdop.org/file.aspx?DocumentId=10630>

**Debt Issues**

The Board authorized issuing \$30 million in alternative revenue source general obligation bonds for major capital improvements in the District. The source of the alternative revenue to pay the debt service on these bonds will be the portion of the 2005 tax levy referendum proceeds dedicated for capital projects.

The District issued the bonds over three years in increments of \$10 million each. The bonds were for improvements at the Ridgeland Common Recreation Complex, Gymnastics and Recreation Center, and John Hedges Administrative Center. The first of the three planned \$10 million bond issues were sold on October 20, 2011, through a competitive sale monitored by the District's financial advisor, Speer Financial. The second \$10 million bond issue was sold on March 15, 2012, through a competitive sale. The third \$10 million bond issue was sold on February 21, 2013, through a competitive sale. In 2019 and 2020, all three-bond series were successfully refunded for a total savings of approximately \$3 million.

### Operating Budget Transfer

Operating revenues generated mainly by non-tax sources are transferred to the capital improvement fund to accelerate the pace of capital improvements. These transfers are based on the District's fund balance policy which in part, states there to be a minimum fund balance for operational funds with amounts over the minimum transferred to the CIP for capital improvements.

### Capital Improvement Expenditures by Type

Expenditures or projects are identified by location and type. Types of expenditures are specific to improvements such as, vehicle and technology improvements, studies and surveys, and/or master plan improvements. Some allocations represent best estimates of what a specific item, such as a replacement fire alarm system, will cost. Such cost estimates are made based on estimates provided from the site master plans and are updated based on current construction costs adjusted for inflation.

	<i>2021 Actual</i>	<i>2022 Estimate</i>	<i>2023 Projected</i>	<i>2024 Projected</i>	<i>2025 Projected</i>	<i>2026 Projected</i>	<i>2027 Projected</i>
Debt Service	\$111,491	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition	\$12,380	\$0	\$0	\$0	\$0	\$0	\$0
ADA/Surveys	\$6,486	\$50,000	\$75,000	\$175,000	\$75,000	\$75,000	\$75,000
Non-site specific	\$215,448	\$30,000	\$50,000	\$254,000	\$50,000	\$602,000	\$100,000
Community Recreation Center	\$169,000	\$17,250,000	\$2,500,000	\$0	\$0	\$0	\$0
Vehicle/Tech/Equipment	\$35,251	\$51,000	\$120,000	\$160,000	\$210,000	\$310,000	\$90,000
Park/Master Improvements	\$1,674,872	\$1,335,000	\$2,435,000	\$1,240,000	\$3,840,000	\$10,215,000	\$1,920,000
<b>Total Expenses</b>	<b>\$2,224,927</b>	<b>\$18,716,000</b>	<b>\$5,180,000</b>	<b>\$1,829,000</b>	<b>\$4,175,000</b>	<b>\$11,202,000</b>	<b>\$2,185,000</b>

**Property Acquisition Reserve**

This is a reserve fund for land acquisition related costs (such as appraisals, environmental testing, and closing costs), which was identified as one of the community's priorities in the community attitude and interest survey. With the money set aside for a Community Recreation Center, this plan includes a two-year hiatus on putting money aside for new property.

**Turf Replacement Reserve**

This is a reserve fund for the future replacement of the artificial turf surfaces at Irving, Julian, and Brooks Middle Schools and the Ridgeland Common Recreation Complex.

**Surveys/Studies**

From time-to-time the District undertakes large scale planning projects including the Comprehensive Master Plan and studies related to facility acquisition or development. Each park also has an individual master plan that is reviewed every 10 years.

**Vehicle, Equipment, and Technology Replacement**

This category includes replacement of District vans and trucks as well as the Zamboni, water trailer, wood chipper, tractor, and other mobile equipment. Also, this category includes technology improvements ranging from server replacements, networking equipment, and fiber line projects. See the appendix for a schedule of vehicle replacement.

**Master Plan Improvements**

Once site master plans have been approved, improvements based on these are labeled as master plan improvements. Generally, master plan improvements are not undertaken totally in one year based on the dollar cost. However, with successful grant applications, several parks have had substantial improvements towards completion of site master plans.

**Capital Improvement Fund Balance**

The District's Fund Balance Policy requires the Capital Projects Fund to not have a negative fund balance. The following chart shows the actual, estimated, and projected fund balance for the Capital Projects Fund for this CIP. The Fund balance is broken into two separate sections. The Fund Balance line is the cash on hand for capital projects not including any reserves. The Fund Balance with Property Acquisition/Field Replacement includes the reserve amounts for both property acquisition and field turf replacement.

<b>Total Revenue</b>	<b>\$13,287,489</b>	<b>\$11,464,628</b>	<b>\$5,599,279</b>	<b>\$4,413,991</b>	<b>\$3,633,049</b>	<b>\$3,991,710</b>	<b>\$3,699,024</b>
<b>Total Expenses</b>	<b>\$2,224,927</b>	<b>\$18,716,000</b>	<b>\$5,180,000</b>	<b>\$1,829,000</b>	<b>\$4,175,000</b>	<b>\$11,202,000</b>	<b>\$2,185,000</b>

<b>Net</b>	<b>\$11,062,562</b>	<b>(\$7,251,372)</b>	<b>\$419,279</b>	<b>\$2,584,991</b>	<b>(\$541,951)</b>	<b>(\$7,210,290)</b>	<b>\$1,514,024</b>
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<b>Fund Balance</b>	<b>\$ 12,551,919</b>	<b>\$5,300,547</b>	<b>\$5,719,826</b>	<b>\$8,304,817</b>	<b>\$7,762,865</b>	<b>\$552,575</b>	<b>\$2,066,599</b>
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<i>Property</i>	\$ 12,380	\$ 12,380	\$ 12,380	\$ (89,120)	\$ (89,120)	\$	\$
<i>Acquisition / Field</i>						-	-
<i>Replacement</i>							
<i>Running Balance</i>							

## **HISTORIC PROPERTIES OPERATIONS FUND**

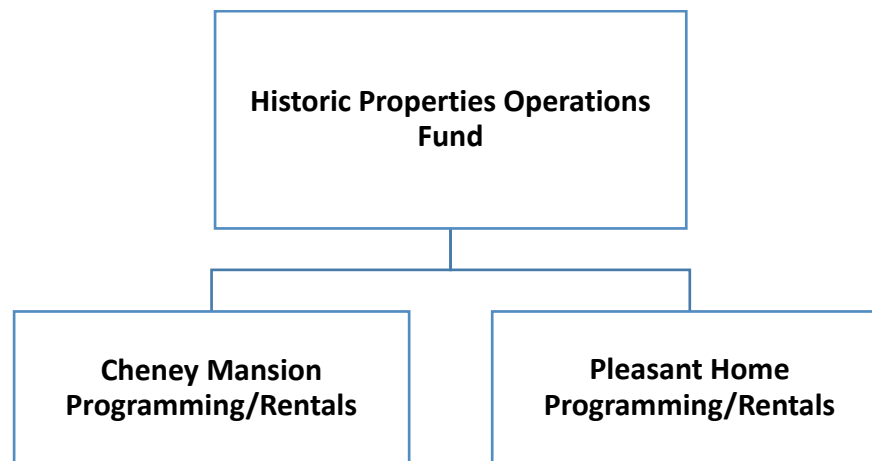
### **Statement of Service**

The mission of Cheney Mansion and Pleasant Home is to provide unique venues for private events, cultural arts and recreation programs, and special and community events for the enjoyment of Oak Park residents and non-residents.

### **Description**

The Manager of Operations continues to make pricing adjustments to make the homes more affordable yet profitable for the Park District of Oak Park. Collaboration with the Recreation Department will continue to bring in additional and unique programming into the homes. Cultural Arts activities offered throughout the year include adult and youth art programming, art exhibits and receptions, lectures, and performing/community art events.

The Historic Properties Operations Fund is a special revenue fund, operating on the modified accrual basis of accounting.



*Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.*

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**Historic Properties Operations Fund****2022 RESULTS***Accomplished:*

- ✓ Increased Cheney wedding rentals by at least 3% over 2021 Totals.
- ✓ Installed patio canopy at Cheney to expand usable space and maximize rentals.

*In Progress/Delayed:*

- Increase special and corporate rentals by at least 5% over 2021 totals. > *This goal is still in progress.*
- Increase Pleasant Home weddings by 10, for a minimum of 12 weddings in 2022. > *This goal is still in progress; geothermal construction delayed the ability to show the house for bookings.*
- Increase program revenue by 5% over 2021 totals for Cheney and Pleasant Home. > *This goal is still in progress as a number of programs were cancelled.*

**Cheney Mansion**

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

**Historic Properties Operations Fund****2023 GOALS****Financial Strength**

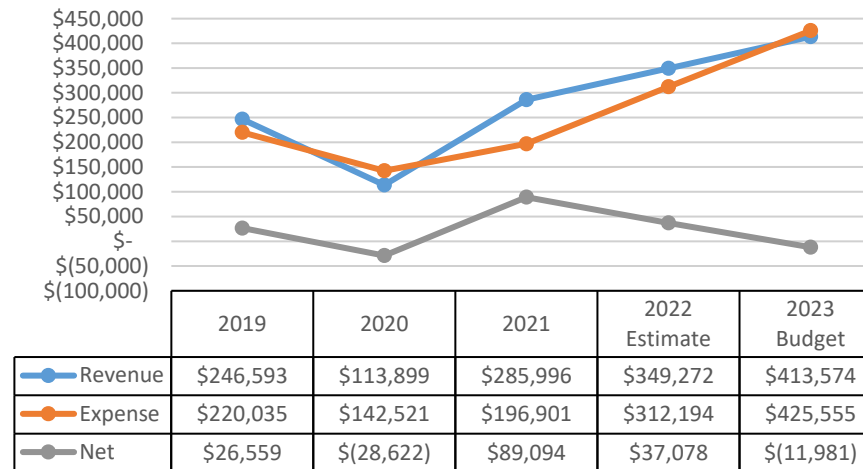
1. Increase total wedding revenue by 3% over 2022 totals by December 31, 2023
2. Increase total special and corporate event revenue by 5% over 2022 totals by December 31, 2023
3. Increase program revenue at Cheney and Pleasant Home by 5% over 2022 totals by December 31, 2023

**Customer & Community Focused**

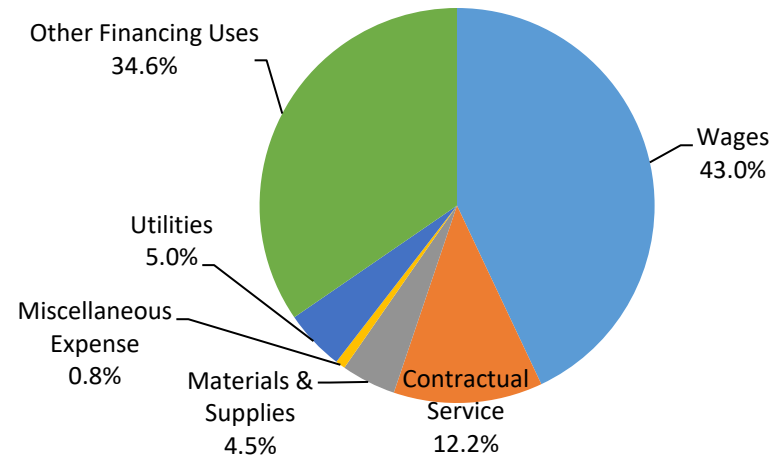
1. Implement a themed event week in partnership with other program supervisors for Summer 2023 by July 1, 2023.

## Historic Properties Operations Fund

### Historic Analysis



### 2023 Expense Distribution



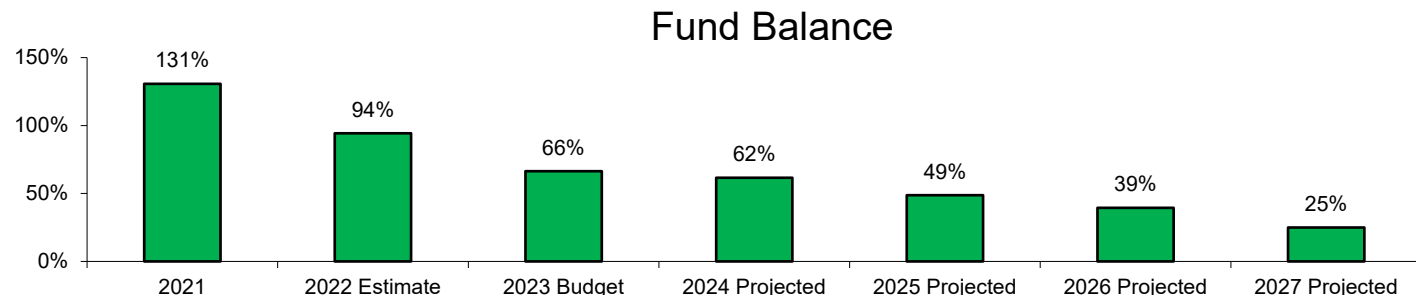
**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



## Historic Properties Operations Fund

### Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Fees and Charges	\$6,900	\$19,000	\$20,100	\$20,703	\$21,324	\$21,964	\$22,623
Rental Income	\$238,910	\$257,472	\$306,550	\$315,747	\$325,219	\$334,975	\$345,025
Miscellaneous Revenue	\$2,060	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Revenue	\$38,126	\$72,800	\$86,924	\$89,532	\$92,218	\$94,984	\$98,225
<b>Total Revenues</b>	<b>\$285,996</b>	<b>\$349,272</b>	<b>\$413,574</b>	<b>\$425,981</b>	<b>\$438,761</b>	<b>\$451,923</b>	<b>\$465,872</b>
Wages	\$105,029	\$174,963	\$182,896	\$188,383	\$194,034	\$199,855	\$205,851
Contractual Service	\$36,795	\$52,800	\$51,955	\$53,514	\$55,119	\$56,773	\$58,476
Materials & Supplies	\$9,917	\$18,675	\$19,075	\$19,647	\$20,237	\$20,844	\$21,469
Miscellaneous Expense	\$327	\$865	\$3,414	\$3,516	\$3,622	\$3,731	\$3,842
Utilities	\$20,831	\$20,150	\$21,100	\$21,733	\$22,385	\$23,057	\$23,748
Other Financing Uses	\$24,003	\$44,741	\$147,115	\$151,528	\$181,074	\$186,507	\$214,102
<b>Total Expenses</b>	<b>\$196,901</b>	<b>\$312,194</b>	<b>\$425,555</b>	<b>\$438,322</b>	<b>\$476,471</b>	<b>\$490,765</b>	<b>\$527,488</b>
<b>Net</b>	<b>\$89,094</b>	<b>\$37,078</b>	<b>(\$11,981)</b>	<b>(\$12,340)</b>	<b>(\$37,711)</b>	<b>(\$38,842)</b>	<b>(\$61,616)</b>
<b>Fund Balance</b>	<b>\$257,285</b>	<b>\$294,363</b>	<b>\$282,382</b>	<b>\$270,041</b>	<b>\$232,330</b>	<b>\$193,488</b>	<b>\$131,872</b>
	131%	94%	66%	62%	49%	39%	25%
<b>\$ Amount Above Policy</b>	<b>\$208,060</b>	<b>\$216,314</b>	<b>\$175,993</b>	<b>\$160,461</b>	<b>\$113,213</b>	<b>\$70,797</b>	<b>\$0</b>



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Glossary

**ADA** - Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

**AED** – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat, are now located at most District facilities.

**Amilia** – The Registration system used by the Park District of Oak Park.

**Annual Budget** – A plan proposed by the Park District Board of Commissioners on a yearly basis for raising and expending monies for the parks and recreational interests of the community.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assets** – Resources owned or held which have monetary value.

**Audit** – A review of the District’s finances for the previous year. In Illinois, the audit must be conducted annually by a Registered Certified Public Accounting Firm.

**Balanced Budget** – A budget where revenues are equal to or greater than expenditures.

**Board of Commissioners** – Independent board of five individuals elected at large by the residents of Oak Park, IL.

**Bond** – A long-term monetary obligation. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects or acquire property.

**Capital Improvements** – Expenditure related to the acquisition, expansion, or rehabilitation of the District’s infrastructure.

**Capital Improvement Plan (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from our long term needs.

**Capital Projects** – Major construction, acquisition, or renovation activities which add value to physical assets or significantly increase their useful lives.

**Carry Over Capital Projects** – Capital projects that were appropriated in previous years and which the Board and staff believe are important enough to continue in the new fiscal year.

**Collective Bargaining Agreement** – A legal contract between the employer and a verified representative of a bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees). The District has a Collective Bargaining Agreement in place with SEIU local 173 for April 1<sup>st</sup> 2020 through April 1<sup>st</sup> 2024.

**Committee of the Whole** – Board of Commissioners Committee consisting of all Board members and presided over by the Board President. No action may be taken at Committee of the Whole Meetings.

**Cardiopulmonary Resuscitation (CPR)** - Consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as the brain and heart.

**Certified Park and Recreation Professional (CPRP)** - A designation that may be used by professionals that have a bachelor's degree or higher, have worked in parks and recreation for a defined period of time, and have successfully passed an examination administered by the NRPA.

**Consumer Price Index (CPI)** – An economic gauge to measure the pace of inflation. The CPI measures the acceleration of the price of a fixed basket of goods and services.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Distinguished Budget Presentation Award Program** – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Ellis and Associates** – A program of lifeguard training and evaluation to assure pool patron safety.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Equalized Assessed Valuation (EAV)** – The value of property which results from the multiplication of the assessed value of a property by an equalization factor provided by the Illinois Department of Commerce and Community Affairs to make all properties in Illinois equal to one-third (33%) of their market values.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, supplies and materials, or settling a loss.

**Federal Insurance Contributions Act (FICA)** – A U.S. law that mandates a payroll tax on the paychecks of employees as well as matching contributions from employers. The collected monies fund the Social Security and Medicare programs.

**Fixed Assets** – Resources which have long lives and which have a monetary value. Examples are buildings, land, furniture, equipment and infrastructure.

**Full Time Equivalent** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

**Full Time Employee** – This designation represents any employee who is scheduled to regularly work more than or equal to 37.5 hours per week.

**Fund** - A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund** - General operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The terms 'General Fund' and 'Corporate Fund' are used interchangeably in this document.

**Government Accounting Standards Board (GASB)** – An organization responsible for providing guidance to governmental agencies to ensure consistent and proper accounting in the preparation of financial statements.

**Government Finance Officers Association (GFOA)** – An organization dedicated to supporting government finance professionals in the United States and Canada.

**HVAC (Heating, Ventilation, Air Conditioning)** – An acronym used to reflect anything relating to temperature control within the District's facilities.

**Illinois Association of Park Districts (IAPD)** – A statewide organization of park districts that ensures the quality of life through education, research and advocacy.

**Illinois Department of Natural Resources (IDNR)** – A government agency in Illinois that provides grant funds to the Park District of Oak Park.

**Illinois Municipal Retirement Fund (IMRF)** – Retirement Fund for all District employees. Both the employer and employees pay into this defined benefit plan.

**Illinois Parks and Recreation Association (IPRA)** – A statewide organization of park and recreation professions that advocates for the lifetime benefits of parks, recreation and conservation.

**Indirect Cost-** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service, such as FICA or Pension.

**Infrastructure** - Physical assets such as streets, water mains, and public buildings.

**Interfund Transfers** - The movement of monies between funds.

**ISI** – Ice Skating Institute.

**Levy** - The imposition of taxes for the benefit of various governmental services.

**Levy Ordinance** - An annual legal document that sets the amount of funds to be raised and calculates the tax rate necessary to collect this amount.

**Levy Rate** - The percentage to be applied to the Assessed Value to get the amount necessary to meet the Levy Ordinance requirements.

**Liability** - Debt or other legal obligations arriving out of transactions in the past which must be paid or renewed at some future date.

**Modified Accrual Accounting** – This basis of accounting recognizes an economic transaction or event as revenue in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

**National Parks and Recreation Association (NRPA)** – An organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

**Operating Budget** - The District's fiscal year financial plan for proposed expenditures and necessary revenues to fund our needs.

**Operating Revenue** - Funds that we receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses** - The cost for personnel, materials, and equipment required for a department to function.

**Organizational Chart** - The operational structure of a district showing departments and programming areas.

**Park District Risk Management Agency (PDRMA)** – An association of 149 park districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risks inherent in recreational activities.

**Part-time employee** – This designation represents any employee scheduled to regularly work less than 37.5 hours per week.

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Personal Computers (PCs)** - The desktop and laptop computers maintained by the District.

**Policy** - A plan or course of action.

**Program** – An offering provided to the public for recreational activities, for example, cooking classes or summer camps.

**Punch list** – A list of usually minor tasks to be reviewed before the end of a contract to ensure all contract specifications have been met.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Revenue** - Sources of income financing our operations.

**Run Rate** – The percentage of program offerings that meet minimum enrollment numbers.

**SmartFusion** – The financial software used by the Park District of Oak Park.

**Special Revenue Funds** - Funds from revenue sources that are legally restricted to expenditures for specific purposes. They may not be used for general operating expenses.

**Sponsorship Plan** - A plan prepared for the Park District showing the value of advertising or sponsoring programs, activities or events.

**Tax Increment Financing (TIF)** – A tool allowing future gains in taxes to be used to finance the current improvements that will create those gains. When a public project such as a road, school, or hazardous waste cleanup is carried out, there is an increase in the value of the surrounding real estate, and often new investment (e.g a new or rehabilitated building). The Village of Oak Park uses TIF Districts for this purpose and the District, as an Agency within the TIF, receives some of the benefits of this funding.

**Tax Levy** - The total amount of funds to be raised by property taxes. The Park District Board passes a Tax Levy Ordinance each year.

**Tax Levy Rate** - The resultant product of the tax rate per one hundred dollars and the tax base.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted to a specific purpose and is available for general appropriation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Voice over internet protocol (VoIP)** – telephone services using internet and local fiber optic cable.

**West Suburban Special Recreation Association** – A local organization dedicated to serving the recreation needs of individuals with special needs.



**PARK DISTRICT OF OAK PARK  
ORDINANCE NO. 2022-11-04**

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE  
OF THE PARK DISTRICT OF OAK PARK  
FOR FISCAL YEAR BEGINNING JANUARY 1, 2023,  
AND ENDING DECEMBER 31, 2023

WHEREAS, the Board of Commissioners of the Park District of Oak Park has determined the sums of money deemed necessary to defray all necessary expenses and liabilities of the Park District for the fiscal year beginning January 1, 2023, and ending December 31, 2023 (the “2023 Fiscal Year”) and such sums of money are appropriated by this Ordinance; and

WHEREAS, this Ordinance specifies the objects and purposes for which such appropriations are made and the amount appropriated for each object and purpose;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Recitals. The foregoing recitals are incorporated into this Ordinance as findings of the Board of Commissioners.

Section 2. Adoption of Budget and Specifying Appropriations. The Board of Commissioners hereby adopts the Budget for the 2023 Fiscal Year and hereby specifies the objects and purposes for which appropriations are made for the 2023 Fiscal Year as set forth in Exhibit A attached to and by this reference incorporated into this Ordinance.

Section 3. Approval of Appropriation. The sums of money in the columns headed Appropriations in Section 2 of this Ordinance shall be and are hereby appropriated for the corporate purposes, the recreation purposes, the revenue facilities purposes, the historical museum purposes, the Cheney Mansion purposes, capital improvement purposes, health risk management purposes, the payment of liability insurance premiums, the payment for the annual audit by a

certified public accounting firm, the payments to a special recreation association being the West Suburban Recreation Association, and the payment of health insurance, as herein before specified, all in order to defray all necessary expenses and liabilities of the Park District for the 2023 Fiscal Year.

Section 4. Statement of Financial Matters. As provided in Section 4-4 of the Park District Code, 70 ILCS 1205/4-4, the Board of Commissioners states as follows:

- (1) That cash on hand estimated at the beginning of the 2023 Fiscal Year is \$15,713,427.
- (2) That the estimated cash expected to be received during the fiscal year from all sources of \$28,323,841.
- (3) That the estimated expenditures contemplated for the fiscal year are \$28,796,323.
- (4) That the estimated cash expected to be on hand at the end of the fiscal year is \$15,240,944.
- (5) That the estimated amount of taxes to be received during the year is \$11,296,435.

Section 5. Other Receipts and Revenue, Unexplained Balance. The receipts and revenue of the Park District derived from sources other than taxation and not specifically appropriated and all unexplained balance from the preceding fiscal years not required for the purposes for which they were appropriated and levied shall in part constitute the Corporate Fund and shall first be placed to the credit of such fund.

Section 6. Severability of Provisions. If any provision of this Ordinance is for any reason held invalid or unconstitutional, then the invalidity or unconstitutionality of that provision will not affect the validity if any other provision of this Ordinance.

Section 7. Effective Date. This Ordinance will be in full force and effect from and after its passage and approval in the manner provided by law.

PASSED: this 17<sup>th</sup> day of November 2022.

AYES: 4

NAYS: 0

ABSTAIN: 

ABSENT: 1

APPROVED this 17<sup>th</sup> day of November 2022.

By:

Kassie Porreca, President  
Board of Commissioners

ATTEST:

By:

Chris Wollmuth, Secretary  
Board of Commissioners

STATE OF ILLINOIS       )  
                                      )  
COUNTY OF COOK       )   SS.

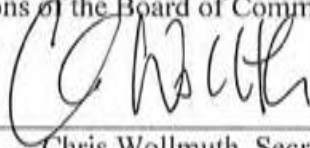
SECRETARY'S CERTIFICATE

I, Chris Wollmuth, certify that I am Secretary of the Board of Commissioners of the Park District of Oak Park, Oak Park, Cook County, Illinois, and that as such official I am keeper of the records, ordinances, files, and seal of the Park District of Oak Park.

I also certify that the foregoing ordinance is a true and correct copy of the "BUDGET AND APPROPRIATION ORDINANCE FOR THE 2023 FISCAL YEAR" of the Park District of Oak Park, adopted at a duly called regular meeting of the Board of Commissioners of the Park District of Oak Park held at Oak Park, Illinois, within the Park District of Oak Park at 7:30 p.m. on the 17<sup>th</sup> day of November 2022.

I also certify that the deliberations of the Board of Commissioners on the Park District of Oak Park on the adoption of said Ordinance were conducted openly, that the vote on the adoption was conducted openly, that said meeting was held in compliance with provisions of the Illinois Open Meeting Act and that the Board of Commissioners complied with all the provisions of that Act and with all rules and regulations of the Board of Commissioners.

November 17, 2022



Chris Wollmuth, Secretary  
Board of Park Commissioners

(SEAL)



ATTACHMENT A  
To the Budget and Appropriation Ordinance  
For Fiscal Year January 1, 2023 to December 31, 2023

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b>EXPENDITURE SUMMARY</b>		
Corporate Fund	7,047,033	8,104,087
I.M.R.F. Fund	225,000	258,750
Liability Fund	384,008	441,609
Audit Fund	29,015	33,367
Recreation Fund	10,062,880	11,572,311
Museum Fund	104,100	119,715
Special Recreation Fund	562,560	646,944
Special Facilities Fund	3,509,870	4,036,351
Insurance Fund	1,193,167	1,372,143
Capital Projects Fund	5,253,136	10,666,106
Cheney Mansion Fund	425,555	489,388
<b>TOTAL BUDGET &amp; APPROPRIATION</b>	<b>28,796,324</b>	<b>37,740,771</b>

**I. CORPORATE FUND**

**ADMINISTRATION**

Salaries and Wages	1,039,131	1,195,001
Legal Services	75,000	86,250
Architectural Services	5,000	5,750
Legal Publications	1,500	1,725
Office Equipment Service	900	1,035
Computer (IT) Services	366,782	421,799
Township Interventionist	14,200	16,330
Copy and Printing - Internal	89,000	102,350
Postage and Delivery	4,000	4,600
Contractual Services-Other	200,500	230,575
Bank Service Charge	10,000	11,500
Office Expense	10,000	11,500
Uniforms	12,000	13,800
Supplies-Other	1,100	1,265
Office Equipment	1,000	1,150
Computer Equipment	62,500	71,875
FICA Employer Expense	644,200	740,830
Employee Recognition	14,500	16,675
Conference and Training	54,000	62,100
Dues and Subscriptions	20,223	23,256
Employee Travel Reimbursement	400	460
Administrative Expense	6,645	7,642
Director Expense	900	1,035
Board Expense	15,100	17,365
Recruitment	12,900	14,835
Telecommunications	108,000	124,200
Health Insurance Transfer	277,787	319,455
Fund Transfer Out	475,000	546,250
<b>TOTAL ADMINISTRATION</b>	<b>3,522,268</b>	<b>4,050,608</b>

	Budget (in \$)	Appropriation (in \$)
<b><u>CONSERVATORY</u></b>		
Salaries and Wages	197,042	226,598
Property Repair	10,000	11,500
Fleet Service	3,800	4,370
Custodial Services	8,800	10,120
Contractual Services - Other	14,929	17,168
Equipment - Rental	500	575
Bank Service Charges	3,500	4,025
Uniforms	3,640	4,186
Supplies - Cleaning and Household	1,500	1,725
Supplies - Building Materials	10,500	12,075
Miscellaneous Supplies	2,300	2,645
Animal Care	750	863
Supplies - Horticultural Control	8,200	9,430
Furnishings	5,600	6,440
Gift Shop Material	24,100	27,715
Conservatory Special Events	9,900	11,385
Birthday Party Supplies	2,500	2,875
Employee Recognition	500	575
Conference and Training	5,400	6,210
Dues and Subscriptions	2,917	3,355
Employee Travel Reimbursement	500	575
Gift Shop Sales Tax	3,500	4,025
Electricity	9,500	10,925
Natural Gas	28,000	32,200
Water	4,750	5,463
Health Insurance Transfer	104,454	120,122
<b>TOTAL CONSERVATORY</b>	<b>467,082</b>	<b>537,144</b>
<b><u>PARKS &amp; PLANNING</u></b>		
Salaries and Wages	1,615,755	1,858,118
Copying & Printing- External	4,200	4,830
Property Repair	278,185	319,913
Fleet Service	66,500	76,475
Landscaping Service	85,600	98,440
Custodial Services	84,260	96,899
Scavenger Service	31,600	36,340
Portable Restrooms	4,800	5,520
Sports Field Improvements	85,375	98,181
Equipment-Rental	5,525	6,354
Bank Service Fees	1,500	1,725
Uniforms	7,690	8,844
Supplies-Parks	76,300	87,745
Supplies- Cleaning & Household	30,950	35,593
Supplies- Building Materials	84,500	97,175
Equipment	85,850	98,728
Employee Recognition	1,500	1,725
Conference & Training	15,500	17,825
Dues and Subscriptions	4,256	4,894
Employee Travel Reimbursement	800	920



	Budget (in \$)	Appropriation (in \$)
Electricity	70,000	80,500
Natural Gas	37,500	43,125
Telecommunications	3,000	3,450
Water	100,000	115,000
Health Insurance Transfer	276,537	318,018
<b>TOTAL BUILDINGS &amp; GROUNDS</b>	<b>3,057,683</b>	<b>3,516,335</b>
<b>II. <u>I.M.R.F. FUND</u></b>		
IMRF Employer Expense	225,000	258,750
<b>TOTAL I.M.R.F. FUND</b>	<b>225,000</b>	<b>258,750</b>
<b>III. <u>LIABILITY FUND</u></b>		
Salaries and Wages	75,600	86,940
Insurance Deductibles	2,500	2,875
Worker's Compensation	55,000	63,250
Property	75,000	86,250
Employment Practices	13,000	14,950
Liability	38,000	43,700
Employee Screenings	30,000	34,500
Risk Care Management	80,408	92,469
Conference and Training	4,500	5,175
Unemployment Expense	10,000	11,500
<b>TOTAL LIABILITY FUND</b>	<b>384,008</b>	<b>441,609</b>
<b>IV. <u>AUDIT FUND</u></b>		
Contractual Services - Other	29,015	33,367
<b>TOTAL AUDIT FUND</b>	<b>29,015</b>	<b>33,367</b>
<b>V. <u>RECREATION FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Salaries and Wages	939,093	1,079,957
Property Repair	1,000	1,150
Fleet Service	3,500	4,025
Contractual Services - Other	32,500	37,375
Supplies - Other	1,000	1,150
Furnishings	500	575
Conference and Training	14,500	16,675
Continuing Education	-	-
Dues and Subscriptions	17,460	20,079
Employee Travel Reimbursement	1,500	1,725
Non-Resident Fee Expense	2,000	2,300
Scholarship - Township	8,000	9,200
Scholarship - PDOP	195,000	224,250
Bond Payment - Principal	1,195,000	1,374,250
Bond Payment - Interest	852,400	980,260
Telecommunications	37,500	43,125
Fund Transfer Out	1,225,000	1,408,750
Capital Projects Contribution	1,532,084	1,761,897
Health Insurance Transfer	137,611	158,253
<b>TOTAL ADMINISTRATION</b>	<b>6,195,648</b>	<b>7,124,995</b>

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b><u>COMMUNICATIONS</u></b>		
Salaries and Wages	199,908	229,895
Copy and Printing - External	48,430	55,695
Brochure	81,120	93,288
Marketing	56,233	64,668
Advertising	18,055	20,763
Conference and Training	3,500	4,025
Dues and Subscriptions	528	607
Health Insurance Transfer	39,117	44,985
<b>TOTAL COMMUNICATIONS</b>	<b>446,891</b>	<b>513,925</b>
<b><u>CUSTOMER SERVICE</u></b>		
Salaries and Wages	304,204	349,834
Copy and Printing - External	3,000	3,450
Office Expense	2,840	3,266
Uniforms	2,000	2,300
Employee Recognition	400	460
Conference & Training	2,000	2,300
Dues and Subscriptions	264	304
Employee Travel Reimbursement	150	173
Health Insurance Transfer	18,333	21,083
<b>TOTAL CUSTOMER SERVICE</b>	<b>333,191</b>	<b>383,169</b>
<b><u>FITNESS PROGRAMS</u></b>		
Program Wages	53,350	61,353
Program Contractual Expense	109,826	126,300
Program Supplies	4,310	4,957
<b>TOTAL FITNESS</b>	<b>167,486</b>	<b>192,609</b>
<b><u>YOUTH ATHLETICS</u></b>		
Program Wages	136,924	157,462
Program Contractual Expense	467,730	537,890
Program Supplies	37,623	43,266
<b>TOTAL YOUTH ATHLETICS</b>	<b>642,277</b>	<b>738,618</b>
<b><u>ADULT ATHLETICS</u></b>		
Program Wages	18,321	21,069
Program Contractual Expense	46,695	53,699
Program Supplies	13,186	15,164
<b>TOTAL ADULT ATHLETICS</b>	<b>78,202</b>	<b>89,932</b>



	Budget (in \$)	Appropriation (in \$)
<b><u>Community Recreation Center</u></b>		
Salaries and Wages	363,145	417,617
Program Contractual Expense	9,000	10,350
Program Supplies	9,325	10,724
Utilities	6,700	7,705
<b>TOTAL TEEN PROGRAMS</b>	<b>388,170</b>	<b>446,396</b>
<b><u>COMMUNITY PROGRAMS</u></b>		
Program Wages	723,928	832,517
Program Contractual Expense	371,714	427,471
Program Supplies	123,992	142,591
<b>TOTAL SPECIAL INTEREST PROGRAMS</b>	<b>1,219,634</b>	<b>1,402,579</b>
<b><u>FINE ARTS</u></b>		
Program Wages	213,915	246,002
Program Contractual Expense	119,706	137,662
Program Supplies	36,295	41,739
<b>TOTAL SPECIAL EVENTS &amp; ARTS</b>	<b>369,916</b>	<b>425,403</b>
<b><u>EARLY CHILDHOOD AND CAMPS</u></b>		
Program Wages	181,191	208,370
Program Contractual Expenses	21,720	24,978
Program Supplies	18,554	21,337
<b>TOTAL EARLY CHILDHOOD PROGRAMS</b>	<b>221,465</b>	<b>254,685</b>
<b>VI. <u>MUSEUM FUND</u></b>		
Salaries and Wages	-	-
Property Repair	85,000	97,750
Contractual Services - Other	-	-
Program Contractual Expenses	-	-
Supplies - Cleaning and Household	-	-
Supplies - Building Materials	3,000	3,450
Program Supplies	-	-
Pleasant Home Electricity	5,500	6,325
Pleasant Home Natural Gas	7,500	8,625
PH Security Monitoring	600	690
Pleasant Home Water	2,500	2,875
<b>TOTAL MUSEUM FUND</b>	<b>104,100</b>	<b>119,715</b>
<b>VII. <u>SPECIAL RECREATION FUND</u></b>		
Salaries and Wages	42,560	48,944
Special Rec Contribution	520,000	598,000
<b>TOTAL SPECIAL RECREATION FUND</b>	<b>562,560</b>	<b>646,944</b>
<b>VIII. <u>SPECIAL FACILITIES FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Salaries and Wages	413,268	475,258
Conference and Training	6,500	7,475
Dues and Subscriptions	1,815	2,087
Employee Travel Reimbursement	300	345

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Telecommunications	3,700	4,255

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Health Insurance Transfer	44,644	51,341
Special Recreation Transfer	-	-
Capital Projects Contribution	200,000	230,000
<b>TOTAL ADMINISTRATION</b>	<b>670,227</b>	<b>770,761</b>

#### MAINTENANCE

Salaries and Wages	371,088	426,751
Property Repair - Pool	37,375	42,981
Property Repair - Rink	44,325	50,974
Property Repair - GRC	13,525	15,554
Fleet Service - Pool	1,300	1,495
Fleet Service - Rink	15,440	17,756
Contractual Services- Other - GRC	5,310	6,107
Contractual Services- Other - Pool	5,960	6,854
Contractual Services- Other - Rink	6,045	6,952
Custodial Services - GRC	2,400	2,760
Equipment-Maintenance - Pool	1,600	1,840
Equipment-Maintenance - Rink	1,670	1,921
Equipment Rental GRC	1,150	1,323
Equipment Rental Pool	3,000	3,450
Equipment Rental Rink	2,300	2,645
Bank Service Charges	500	575
Alarm Services - GRC	-	-
Uniforms	3,300	3,795
Supplies-Cleaning & Household - Pool	6,327	7,275
Supplies- Building Materials - Pool	15,000	17,250
Supplies-Cleaning & Household - Rink	6,235	7,170
Supplies- Building Materials - Rink	14,090	16,204
Supplies-Cleaning & Household - GRC	3,612	4,154
Supplies- Building Materials - GRC	5,760	6,624
Misc. Supplies - Dog Parks	4,525	5,204
Fuels and Lubricants	2,170	2,496
Chemicals	49,685	57,138
Building Improvements - Pool	10,400	11,960
Building Improvements - GRC	5,000	5,750
Equipment-Other - Pool	11,281	12,973
Equipment-Other - GRC	-	-
Conference and Training	5,440	6,256
Dues and Subscriptions	464	534
Employee Travel Reimbursement	300	345
Rehm Electricity	22,000	25,300
Ridgeland Electricity	165,000	189,750
Gymnastics Electricity	20,000	23,000
Rehm Natural Gas	20,000	23,000
Ridgeland Natural Gas	60,000	69,000
Gymnastics Natural Gas	8,000	9,200
Rehm Water	45,000	51,750
Ridgeland Water	32,000	36,800
Gymnastics Water	2,000	2,300
Health Insurance Transfer	24,846	28,573

	Budget (in \$)	Appropriation (in \$)
<b>TOTAL MAINTENANCE</b>	<b>1,055,423</b>	<b>1,213,736</b>
<b><u>AQUATICS PROGRAMS</u></b>		
Program Wages	508,195	584,424
Program Contractual Expense	41,283	47,475
Program Supplies	28,094	32,308
<b>TOTAL AQUATICS PROGRAMS</b>	<b>577,572</b>	<b>664,207</b>
<b><u>ICE ARENA PROGRAMS</u></b>		
Program Wages	283,048	325,505
Program Contractual Expense	113,160	130,134
Program Supplies	56,225	64,659
<b>TOTAL ICE ARENA MAINTENANCE</b>	<b>452,433</b>	<b>520,298</b>
<b><u>GYMNASTICS</u></b>		
Program Wages	568,186	653,414
Program Contractual Expense	53,970	62,066
Program Supplies	32,083	36,895
Booster Club Expense	37,000	42,550
Employee Recognition	600	690
Conference and Training	4,000	4,600
Dues and Subscriptions	2,632	3,027
Employee Travel Reimbursement	200	230
Sales Tax	708	814
Gym Fund Raising Improvements	-	-
Health Insurance Transfer	54,838	63,064
<b>TOTAL GYMNASTICS</b>	<b>754,216</b>	<b>867,349</b>
<b>IX. <u>INSURANCE FUND</u></b>		
Health Insurance - PPO	847,552	974,685
Health Insurance - HMO	266,877	306,909
Life Insurance	4,000	4,600
Dental Insurance	50,417	57,980
Employee Assistance Program	1,900	2,185
Health Insurance - Opt Out	8,400	9,660
Health Insurance - Retirees	-	-
Vision Insurance	14,021	16,124
Employee Wellness Program	-	-
<b>TOTAL INSURANCE FUND</b>	<b>1,193,167</b>	<b>1,372,143</b>

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b>X. CAPITAL PROJECT FUND</b>		
Property Acquisition	-	-
Property Repairs and Rehab	50,000	57,500
Vehicle and Equipment Program	120,000	138,000
Technology Improvements	-	-
Surveys - Studies	75,000	86,250
Barrie Park Improvements	1,573,136	1,809,106
Ridgeland Common Building Improvements	100,000	115,000
Dole Building Improvements	35,000	40,250
Conservatory Building Improvements	200,000	230,000
Rehm Building Improvements	325,000	373,750
Taylor Park Improvements	150,000	172,500
CRC Master Plan Improvements	2,500,000	7,500,000
Admin Center Building Improvements	100,000	115,000
Cheney Building Improvements	25,000	28,750
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>5,253,136</b>	<b>10,666,106</b>
<b>XI. HISTORIC PROPERTIES OPERATIONS FUND</b>		
Salaries and Wages	182,896	210,330
Property Repair	14,800	17,020
Custodial Services	1,800	2,070
Contractual Services - Other	360	414
Bank Service Charge	7,800	8,970
Program Contractual Expense	27,195	31,274
Uniforms	560	644
Supplies- Cleaning& Household	2,500	2,875
Supplies- Building Materials	3,000	3,450
Program Supplies	13,015	14,967
Conference and Training	3,000	3,450
Dues and Subscriptions	264	304
Employee Travel Reimbursement	150	173
Cheney Electricity	9,000	10,350
Cheney Natural Gas	9,000	10,350
Cheney Water	3,100	3,565
Health Insurance Transfer	47,115	54,182
Capital Transfer	100,000	115,000
<b>TOTAL HISTORIC PROPERTIES OPERATIONS FUND</b>	<b>425,555</b>	<b>489,388</b>

## Supplemental Section

### SOCIO-ECONOMIC CHARACTERISTICS

#### Population Trend

Below are the population statistics for the Village, the County and the State.

	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>% Change 1990-2010</u>
The Village .....	53,648	52,524	51,878	-3.30
The County .....	5,105,067	5,376,741	5,194,675	+ 1.76
The State .....	11,430,602	12,419,293	12,830,632	+ 12.25

Source: U.S. Census Bureau, 1990 Census, 2000 Census and 2010 Census.

#### Education

The educational background of residents living in the Village compared to the County and the State is illustrated in the following table.

#### Educational Levels for Persons 25 Years of Age and Older

<u>Education Level</u>	<u>The District</u>	<u>The County</u>	<u>The State</u>
Less than 9th Grade .....	1.1%	6.5%	4.8%
9th to 12th grade, no diploma .....	2.5	6.3	6.0
High school graduate .....	9.1	23.1	26.0
Some college, no degree .....	12.2	18.6	20.5
Associate degree .....	5.1	6.6	8.1
Bachelor's degree .....	30.8	23.0	21.1
Graduate or professional degree .....	39.2	15.8	13.6
Total .....	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>

Source: American Community Survey, 2015-2019 American Community Survey 5-year Estimates, Census Bureau  
Please note that total of the columns may not equal 100.0% due to rounding.



### Income

The following table sets forth the distribution of household income and median household income for the Village compared with the County and the State.

Household Income	The Village	The County	The State
Under \$10,000 .....	6.3%	7.3%	6.3%
\$10,000 to \$14,999 .....	3.4	4.0	3.8
\$15,000 to \$24,999 .....	5.7	9.0	8.6
\$25,000 to \$34,999 .....	4.3	8.4	8.4
\$35,000 to \$49,999 .....	6.8	11.1	11.6
\$50,000 to \$74,999 .....	13.1	15.8	16.7
\$75,000 to \$99,999 .....	12.0	12.2	12.8
\$100,000 to \$149,999 .....	17.6	15.3	16.1
\$150,000 to \$199,999 .....	11.0	7.5	7.4
\$200,000 or more .....	19.6	9.4	8.3
Total .....	100.0%	100.0%	100.0%
Median household income .....	\$94,646	\$64,660	\$65,886

Source: American Community Survey, 2015-2019 American Community Survey 5-year Estimates, Census Bureau  
Please note that total of the columns may not equal 100.0% due to rounding.

### Housing

The following table sets forth the distribution of home values for owner-occupied units as well as the median home value and percent owner-occupied in the Village compared to the County and the State.

Value of Specified Owner-Occupied Units	The Village	The County	The State
Less than \$50,000 .....	0.8%	3.3%	6.2%
\$50,000 to \$99,999 .....	3.8	7.5	14.3
\$100,000 to \$149,999 .....	6.6	11.7	15.1
\$150,000 to \$199,999 .....	8.9	15.6	15.9
\$200,000 to \$299,999 .....	12.7	24.1	21.6
\$300,000 to \$499,999 .....	37.8	23.4	17.8
\$500,000 to \$999,999 .....	26.7	11.3	7.3
\$1,000,000 or more .....	2.7	3.2	1.8
Total .....	100.0%	100.0%	100.0%
Median value .....	\$387,300	\$246,600	\$194,500
Owner-occupied .....	59.50%	56.90%	66.10%

Source: American Community Survey, 2015-2019 American Community Survey 5-year Estimates, Census Bureau  
Please note that total of the columns may not equal 100.0% due to rounding.

### Residential Housing Building Permits

The following table sets forth the reported number of residential building permits issued and relative construction costs in the Village for each of the years listed.

Year	Reported Number of Building Permits	Construction Cost
2016 .....	46	\$28,134,545
2017 .....	5	60,431,225
2018 .....	17	33,043,702
2019 .....	24	16,199,999
2020 .....	1	500,000
2021 <sup>(1)</sup> .....	2	12,900,000

(1) Through August.  
Source: U.S. Census Bureau

### Retail Sales

The following table demonstrates the estimated sales reported by retailers in the Village for the last five calendar years and through the second quarter of 2021.

Calendar Year	The Village
2016	\$ 386,624,123
2017	398,942,322
2018	423,173,451
2019	417,102,300
2020	411,845,607
2021 <sup>(1)</sup>	277,066,589

(1) Through the second quarter of 2021.  
Source: The Department



### Employment by Occupation

The District has an employment base provided by a range of manufacturing, commercial and public enterprises. The following table categorizes occupations for residents 16 years of age and older living in the Village compared with the County and the State.

Occupational Category	The Village	The County	The State
Management, business, science, and arts occupations.....	66.9%	41.0%	38.7%
Service occupations.....	9.0	17.7	17.2
Sales and office occupations.....	16.8	21.5	21.9
Natural resources, construction, and maintenance occupations.....	2.0	5.9	7.2
Production, transportation, and material moving occupations.....	5.3	13.9	15.0
Total.....	100.0%	100.0%	100.0%

Source: American Community Survey, 2015-2019 American Community Survey 5-year Estimates, Census Bureau  
Please note that total of the columns may not equal 100.0% due to rounding.

### Employment by Industry

The following table categorizes employment by industry for residents 16 years of age and older living in the Village compared with the County and the State.

Industry Category	The Village	The County	The State
Agriculture, forestry, fishing, hunting, and mining.....	0.0%	0.2%	1.0%
Construction.....	2.1	4.7	5.3
Manufacturing.....	5.6	9.6	12.0
Wholesale trade.....	2.0	2.7	3.0
Retail trade.....	6.1	9.5	10.6
Transportation, warehousing, and utilities.....	4.6	7.3	6.6
Information.....	2.8	2.1	1.8
Finance, insurance, real estate, rental and leasing.....	10.7	8.1	7.3
Professional, scientific, management, administrative and waste management services.....	19.3	14.8	11.9
Educational services, health care and social assistance.....	32.0	22.8	23.1
Arts, entertainment, recreation, accommodation and food services.....	6.8	9.7	9.1
Other services, except public administration.....	4.9	4.9	4.7
Public administration.....	3.0	3.6	3.7
Total.....	100.0%	100.0%	100.0%

Source: American Community Survey, 2015-2019 American Community Survey 5-year Estimates, Census Bureau  
Please note that total of the columns may not equal 100.0% due to rounding.

### Largest Area Employers

The following table reflects the major employers in the area surrounding the District by the products manufactured or services performed and approximate number of employees.

Company Name	Product or Service	Location	Approximate employees at location
Loyola University Health System	Company headquarters & hospital	Maywood	6,000
Gottlieb Memorial Hospital	Hospital	Melrose Park	1,400
Progress Rail Locomotive, Inc.	Diesel & electric locomotives, engines, oil drilling equipment & power generation sets	La Grange	1,300
West Suburban Medical Center	Medical center	The Village	1,000
Frederick's K&M USA, LLC	Pharmaceuticals	Melrose Park	900
Hill Group, The	HVAC, plumbing, piping, refrigeration	Franklin Park	837
Frank Oak Park Hospital, Inc.	Hospital	The Village	816
Canadian Pacific	Railroad yard & repair	Franklin Park	800
Sloan Valve Company	Company headquarters & commercial restroom products	Franklin Park	760
Navistar, Inc.	Diesel engines	Melrose Park	751

Source: 2021 Manufacturers' News, Inc. Illinois Manufacturers and Illinois Services Directories  
The data contained in this chart may not reflect any impact from the COVID-19 pandemic and how such pandemic may affect local businesses and employees in the area.

### Historical Unemployment Statistics

Unemployment statistics are not compiled specifically for the District. The following table shows the trend in annual average unemployment rates as well as the monthly unemployment rates for August 2020 and August 2021 for the Village compared with the County and the State.

	The Village	The County	The State
Average, 2015.....	4.8%	6.2%	6.0%
Average, 2016.....	4.6	6.0	5.8
Average, 2017.....	3.9	5.1	4.9
Average, 2018.....	3.1	4.0	4.3
Average, 2020.....	2.9	3.8	4.0
August, 2020 <sup>(1)</sup> .....	10.4	14.2	11.0
August, 2021 <sup>(1)</sup> .....	5.6	8.2	6.8

(1) The District attributes the increase in unemployment rates to the COVID-19 pandemic. See "RISK FACTORS - Potential Impact of COVID-19" herein.

Source: Illinois Department of Employment Security



### FINANCIAL INFORMATION

#### Trend of EAV

(Estimated 33-1/3% of Fair Market Value)

The following table reflects the EAV trend of the District by property type, growth rate and new property.

Property Type	2016	2017	2018	2019	2020
Residential	\$ 1,246,938,421	\$ 1,500,233,150	\$ 1,437,736,326	\$ 1,473,432,236	\$ 1,761,316,839
Commercial	132,519,945	148,386,046	147,481,387	211,679,487	259,336,341
Industrial	6,391,541	6,349,852	6,425,790	6,395,649	7,018,010
Railroad	803,610	807,105	862,773	964,045	1,010,788
Total	\$ 1,386,653,517	\$ 1,655,776,153	\$ 1,592,506,276	\$ 1,692,471,417	\$ 2,028,681,978

Percent of Change	3.91% <sup>(1)</sup>	19.41% <sup>(2)</sup>	-3.82%	6.28%	19.87% <sup>(3)</sup>
New Property Amounts	\$1,469,886	\$8,225,071	\$7,936,909	\$134,903,683 <sup>(3)</sup>	\$25,093,121

(1) Based on the District's 2015 EAV of \$1,334,441,513.

(2) Triennial reassessment year.

(3) Significant increase due to expiration in 2018 of two tax increment financing districts located in the Village.

Source: County Clerk's Office

#### Tax Rates

(Per \$100 EAV)

	2016	2017	2018	2019	2020	Statutory Maximum Rate <sup>(1)</sup>
Corporate	\$ 0.270	\$ 0.230	\$ 0.270	\$ 0.273	\$ 0.250	\$0.350
IMRF	0.033	0.028	0.023	0.023	0.005	N/A
Auditing	0.001	0.001	0.001	0.001	0.001	0.005
Liability Insurance	0.022	0.021	0.024	0.023	0.026	N/A
Recreation	0.286	0.246	0.245	0.267	0.226	0.370
Museum Fund	0.004	0.003	0.003	0.003	0.003	0.070
Handicapped Fund	0.038	0.034	0.037	0.037	0.021	0.040
Total	\$ 0.654	\$ 0.564	\$ 0.604	\$ 0.628	\$ 0.532	

(1) See "REAL PROPERTY ASSESSMENT, TAX LEVY AND COLLECTION PROCEDURES - Property Tax Extension Limitation Law" herein for information on the operation of such maximum rates under the Limitation Law.

Source: County Clerk's Office

#### Representative Tax Rates for Property within the District (Per \$100 EAV)

The following table of representative tax rates is for a resident of the District living in the Village.

Taxing Body	2016	2017	2018	2019	2020
The County	\$ 0.533	\$ 0.496	\$ 0.489	\$ 0.454	\$ 0.453
Consolidated Elections	0.000	0.031	0.000	0.030	0.000
Forest Preserve District of Cook County	0.063	0.062	0.060	0.059	0.058
Town Oak Park	0.195	0.171	0.185	0.208	0.183
General Assistance Oak Park	0.035	0.030	0.032	0.009	0.007
Oak Park Mental Health District	0.108	0.091	0.095	0.093	0.081
The Village	2.257	1.996	2.137	2.071	1.780
Village of Oak Park Library Fund	0.647	0.565	0.609	0.630	0.481
School District Number 97	5.582	4.489	4.861	5.016	4.327
High School District Number 200	3.531	2.973	2.879	3.250	2.751
Triton College	0.330	0.306	0.324	0.306	0.282
The District	0.654	0.564	0.604	0.628	0.532
Metro Water Reclamation District of Gr Chgo	0.406	0.402	0.396	0.389	0.378
Des Plaines Valley Mosq Abatement Dist	0.017	0.015	0.015	0.014	0.012
Total	\$ 14.358	\$ 12.191	\$ 12.686	\$ 13.157	\$ 11.325

Source: County Clerk's Office

#### Tax Extensions and Collections

	2016	2017	2018	2019	2020 <sup>(1)</sup>
Extensions	\$9,068,714	\$9,338,578	\$9,618,738	\$10,628,720	\$10,792,588
Collections	9,320,213	9,449,896	9,853,151	10,481,267	7,259,355
% Collected	102.77%	101.19%	102.44%	98.61%	67.26%

(1) In process of collection, as of September 30, 2021.

Source: Cook County Treasurer's Office

### Largest Taxpayers

The taxpayers listed below represent 6.04% of the District's 2020 EAV which is \$2,028,681,978. Reasonable efforts have been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, may own multiple parcels, and it is possible that some parcels and their valuations may not be included.

<u>Taxpayer</u>	<u>Description</u>	<u>2020 EAV</u>	<u>% of EAV</u>
Macneal Hospital.....	Hospital.....	\$ 21,051,272	1.04%
LMV Oak Park Reit Trs.....	Real estate investment trust.....	16,117,001	0.79%
Mcreef Oak Park LLC.....	Real estate.....	15,642,951	0.77%
HTA Rush LLC.....	Real estate investment trust.....	15,045,329	0.74%
Ryan LLC.....	Tax services and consultation firm.....	11,281,900	0.56%
Albion Residential.....	Apartments.....	11,060,175	0.55%
Individual.....	Individual.....	9,188,588	0.45%
Oak Park Place Apartments.....	Apartments.....	8,864,351	0.44%
JD Real Estate LLC.....	Real estate.....	7,262,052	0.36%
Sdop Corp Midamerica.....	Full service retail real estate.....	6,930,310	0.34%
Total.....		<u>\$ 122,443,929</u>	<u>6.04%</u>

Source: County Clerk's Office