



**Park District of Oak Park
Administration and Finance Committee
Budget Session Meeting
John Hedges Administrative Center
218 Madison Street, Oak Park, Illinois 60302**

Thursday, September 28, 2023

Minutes

The meeting was called to order at 7:30pm.

I. ROLL CALL

Present: Commissioners Lentz, Wick, Wollmuth, Worley-Hood, and President Porreca.

Park District Staff Present: Jan Arnold, Executive Director; Mitch Bowlin, Director of Finance; Miriam Armstrong, Finance Manager; Chris Lindgren, Superintendent of Parks & Planning; Travis Stephen, Turf Manager; Nelson Acevedo, Parks & Facilities Manager; Paula Bickel, Director of Human Resources & Risk Management; Desiree Hines, Human Resources Manager; Patti Staley, Director of Horticulture & Conservatory Operations; and Edith Wood, Executive Assistant.

II. VISITOR/PUBLIC COMMENTS – None

III. BUDGET PARAMATERS

Executive Director Arnold and Mitch Bowlin informed the Board that for the 2024 Budget, there are a lot of goals which are mainly focused on rebuilding the Capital Budget. As previously noted, the Tax Levy is budgeted for a 6.5% increase. Fees and charges for programs are scheduled to increase by 5%. Intergovernmental Revenue will be down for 2024 as much of these funds were from grants for the CRC. For interest revenue, the Park District will be seeing higher return rates in 2024. Wages will also be planned to increase in 2024. Contractual work which includes the repair/replacement of the Conservatory doors, fees with the WSSRA, and insurance rates will increase in 2024. IT service fees are also set increase in 2024.

The projected 2024 earned revenue is 52.7% of the total operating revenue, and the tax revenue is 47.3%. It is noted that this is the first year since COVID that a 50/50 margin has been achieved without large capital grants and donations.

In addition to wages, staffing costs have increased by 19% over 2023, as this is mainly due to vacant full-time positions that the Park District is still looking to fill. The 31% difference between 2023 and 2024 budget is estimated (with the Park District being fully staffed by 100%). While 75% of the total increase to wages is also due to part-time wage increases.

The anticipated 2024 Net Operating Income is \$3,503,594, and the per capital operating expense being \$398.99. The 2024 Capital Budget funding will include 17% of intergovernmental revenue, 32% of property taxes, and 50% of fund balance transfers.

Future projections include a \$15 minimum wage increase in 2025; 4% levy assumed in 2025 which will decrease to 3% in 2026 and 2.5% in 2027-2028; 3% expense escalation from 2025-2028; and Capital Transfers to increase to \$3 million in 2026.

IV. BUDGET DISCUSSIONS

The 2024 Budget Session Meeting was presented which includes following: Corporate Administration, Conservatory, Parks and Planning, IMPF, Liability, Audit, Museum Fund, Special Recreation, Health Insurance Fund, and Capital Projects. Staff provided their goals for 2024 for each of these items.

For the Corporate Administration, goals included a new five-year Strategic Comprehensive Plan, landing page for new residents at the Park District's website, new dashboards on Microsoft Power BI, and new PDOP specific training series.

Goals for the Conservatory include more tours of park's natural areas. Installing new plantings at Cheney Mansion. Reinstall the Plant Help Desk at the Conservatory. The start of selling Conservatory branded merch. As well as increasing volunteer hours by 10%.

Goals provided by the Parks and Planning team include the installation of lighting controls at the parks. A push for more natural play areas at Carroll Park. Trainings for the Parks and Planning staff on homelessness with Housing Forward and the Oak Park Mental Health Board. The installation of the EV chargers inside of 218 Madison for Park District vehicles. The installation of a remote irrigation control for the parks.

The IMRF Fund is anticipated to decrease from 4.31% to 3.91%. This is due to employees that join the Park District after 2011 will get the lower retirement fund option as opposed to those employees that joined before 2011. Under the Liability Fund, expenses were high in 2023 due to the operating expense. In addition, the PDRMA insurance rates were based on an annual operating expenditures from two years prior. As such, the 2022 expenses determined the 2024 rates. Rates in 2022 and 2023 were low due to expense reductions from COVID. For the Audit Fund, annual financial audit plus grant audits are required to have. The Museum Fund is a hybrid capital fund with dedicated levy for Pleasant Home, the second floor of Cheney Mansion, and the Conservatory. For 2024, tax revenue is allocated for the historic door at the Conservatory. The Special Recreation Fund include Park District memberships that are provided to WSSRA as well as inclusion aid programs. The Health Insurance Fund includes an increase of approximately 7.7% for HMO and 7.9% for PPO rates.

Capital Projects Fund includes the 2024 CIP Projects previously discussed for Barrie Center, Cheney Mansion, Dole Center, Field Center, 218 Madison, Lindsberg and Scoville parks, Conservatory, Rehm pool diving well (split between 2024 and 2025), RCRC, and Irving School.

The next Budget Meeting will take place on October 5, and it will include presentations on Recreation, Special Facilities, Historic Properties, and the Budget and Appropriation Ordinance. A public hearing for the Tax Year Levy will be held on November 2, 2023. The Board noted that staff did a phenomenal job at presenting a comprehensive presentation.

V. NEW BUSINESS – None

VI. EXECUTIVE SESSION – None

VII. ADJOURMENT

A motion was made by Commissioner Wick and seconded by Commissioner Lentz to adjourn the meeting at 8:39pm. **The motion was passed with a voice vote of 5:0.**



Secretary
Board of Park Commissioners

October 19, 2023

Date



President
Board of Park Commissioners

October 19, 2023

Date