



PARK DISTRICT
of OAK PARK



MPOWER 2023 Q2 UPDATE

WHY MEASURE OUR PERFORMANCE?



**DEMONSTRATE
PROGRESS**



**DETERMINE
EFFECTIVENESS**



**COMMUNICATE
PRIORITIES**



**COMPARE PRESENT TO PAST
AND FUTURE PERFORMANCE**



**DIRECTION TO
ALLOCATE RESOURCES**



**TRANSPARENCY AND
ACCOUNTABILITY**

DECISION-MAKING

Staff meets quarterly to review positive and negative data trends

Identify reasons for trends

Celebrate the wins and identify potential actions to improve



BOARD UPDATES

The Board receives an update quarterly

OVERALL GOAL PERFORMANCE YTD

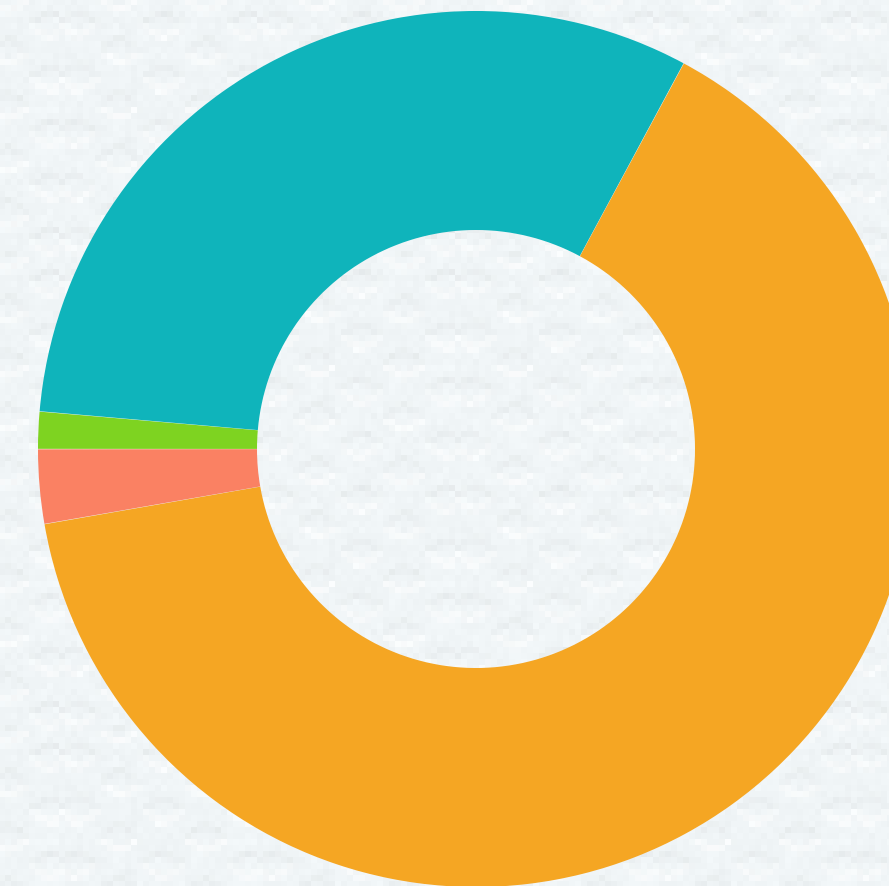
2023 Strategic Plan Goals

Completed (12.5%) In Progress (87.5%)



2023 Budget Goals

Cancelled/Deferred (1.37%) Completed (31.51%)
In Progress (64.38%) Not Started (2.74%)



The Park District has started or completed all of its strategic goals. 32% of the 2023 budget goals are completed with an additional 64% in progress.

The 3% of the budget goals that have not yet been started are due to the goal not being scheduled until later in the year. There has been one goal cancelled this year due to part time staffing levels.

FINANCIAL STRENGTH

FUND BALANCES

FUND BALANCES										
Year	Corporate	Recreation	Spec Facilities	Cheney	Museum	Special Rec	IMRF	Health Ins	Liability	Audit
2022	75%	48%	51%	113%	82%	89%	67%	61%	162%	102%
2021	67%	84%	52%	131%	718%	52%	82%	42%	124%	100%
2020	58%	62%	49%	118%	616%	86%	148%	22%	55%	100%
2019	40%	58%	28%	89%	611%	28%	113%	51%	44%	96%
2018	46%	54%	42%	88%	331%	21%	74%	52%	34%	82%
2017	47%	47%	45%	46%	165%	12%	46%	44%	35%	56%
2016	46%	39%	41%	25%	284%	14%	21%	48%	33%	32%

Fund Balance percentages is defined as a fund's assets minus its liabilities expressed as a percentage of annual expenditures for that fund. The current minimum for most operating funds is 25%, and once a fund is above 35% capital transfers for that fund will be added or increased if it is a non-restricted fund. The exceptions to this are the Museum Fund (75% target) and the Capital fund (must remain positive).

What outcome are we trying to achieve?

- Financial Strength

Who are the stakeholders impacted?

- Residents and staff

What does the data say?

- Fund balances in all funds are at or above policy

What is causing the data trend?

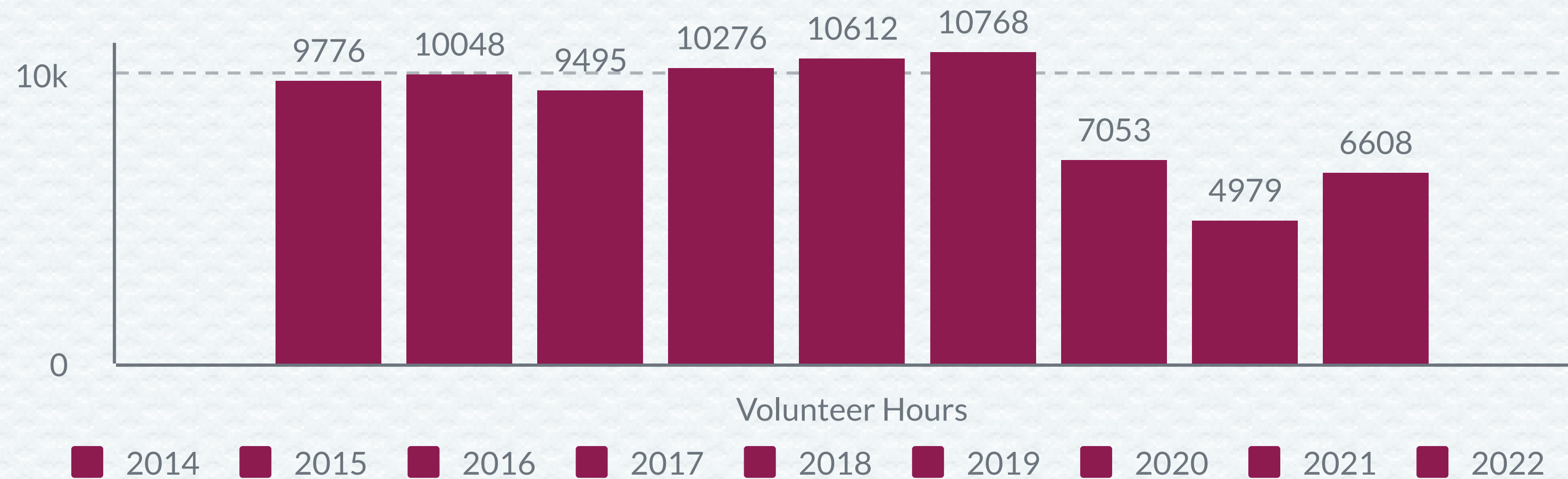
- COVID expense reductions from 2020-2022
- Disruption in tax distributions from Cook County
- Going from four to two registration cycles

What actions have we taken?

- Reduced levies in the restricted funds
- Increased fund balance transfers to the Capital fund in 2024 and 2026
- Contacted other park districts of similar size to review their fund balance policies

FINANCIAL STRENGTH

VOLUNTEER HOURS



The Park District defines the measurement as the number of volunteer hours reported at facilities, special events, citizen committees, and other efforts as well as the dollars saved based on minimum wage.

What outcome are we trying to achieve?

- Financial Strength

Who are the stakeholders impacted?

- Volunteers, staff, and the community

What does the data say?

- Volunteer numbers dropped sharply in 2020, again in 2021, and rebounded some in 2022 but nowhere near to pre-COVID levels

What is causing the data trend?

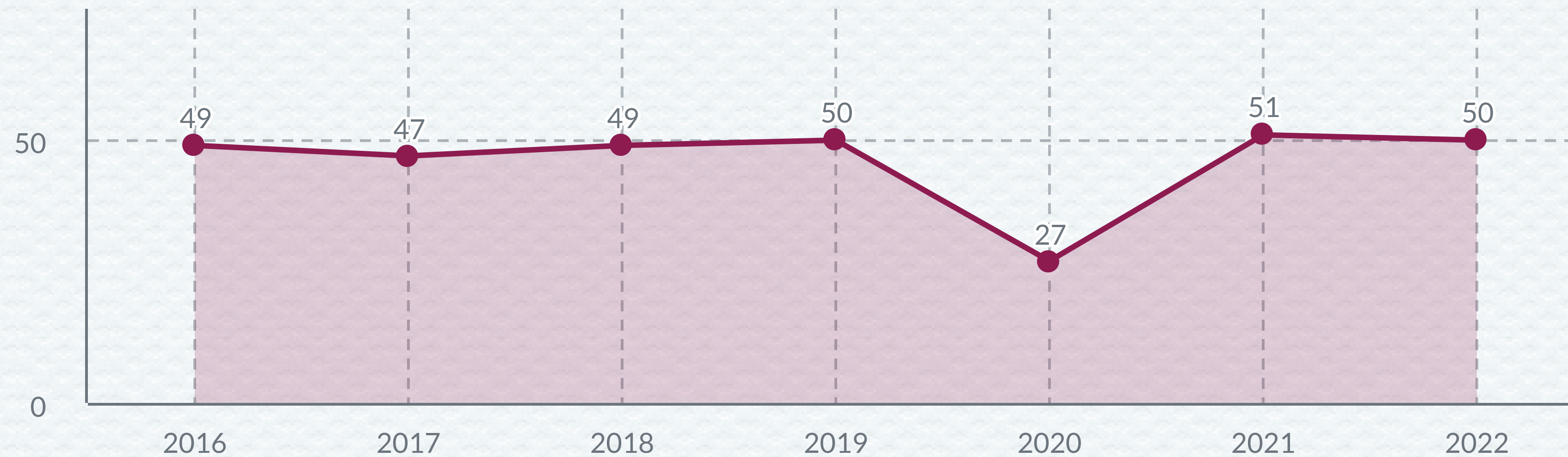
- COVID caused the 2020 drop because we did not allow as many people into facilities
- During that time there were many efficiencies created that allowed a similar amount of work to be completed in 2022 with far fewer hours

What actions have we taken?

- The FOPCON plant sale moved to a curbside pick up
- Conservatory gift shop closed
- Staff are going back to review 2022 hours and make sure all committees were recorded

FINANCIAL STRENGTH

% REVENUE FROM NON-TAX SOURCES



The District defines non-tax revenue as any outside revenue source not derived from the District's tax levy. Fund balance transfers are excluded from this calculation since they come from an internal revenue source.

What outcome are we trying to achieve?

- Financial Strength

Who are the stakeholders impacted?

- Staff and the community

What does the data say?

- Non-tax revenue has remained consistently at or near 50% of total revenue with the exception of 2020 due to COVID

What is causing the data trend?

- Capital donations and grant funds make up a large portion of the increase in revenue from 2021 and 2022

What actions have we taken?

- Annually reviewed both our levy and user fees
- Opened the CRC to create additional programming opportunities
- Held staff discussions of what the target should be going forward now that the 50/50 goal has been met and the CRC is open