



PARK DISTRICT of OAK PARK

PARK DISTRICT OF OAK PARK
Committee of the Whole Meeting
John Hedges Administrative Center
218 Madison Street, Oak Park, Illinois 60302

Thursday, November 7, 2024, 7:30pm

AGENDA

- I. **Call to Order/Roll Call**
- II. **Public Comment**
Each person is limited to three minutes. The Board sets a limit of 30 minutes for public comments.
- III. **Public Hearing – Truth in Taxation Act**
 - A. Review of Proposed 2024 Tax Levy*
 - B. Public Hearing
 - C. Adjournment of Public Hearing, back to the Committee of the Whole
- IV. **Administration and Finance Committee** – Commissioner Wick
 - A. Festival Theater Update
 - B. Working Budget – Departmental Goals 2025*
 - C. 2024 Tax Year Levy – Abatement Ordinance for the 2019/2020 Bonds*
 - D. 2025 Budget and Appropriation Ordinance*
 - E. Approval of Fixed Assets*
 - F. Crisis Management Plan Update*
 - G. Credentials Certificate for the IAPD Annual Meeting*
 - H. Park District Citizen Committee Application – Blake MacGregor*
- V. **Parks and Planning Committee** – Commissioner Worley-Hood
- VI. **Recreation and Facility Program Committee** – Commissioner Lentz
- VII. **New Business**
- VIII. **Closed Session**
- IX. **Adjournment**

* Indicates information attached.

** Indicates information to be provided before or at the meeting.

Update/Presentation indicates verbal report provided at meeting no materials attached.

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2017 or via email at Edith.Wood@pdop.org.

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



Proposed 2024 Tax Levy

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org

Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Business Operations

CC: Jan Arnold, Executive Director

Date: October 25, 2024

Re: 2024 Tax Levy



Statement

The District funds part of its operations through property taxes (48%). 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 Tax Levy Ordinance provides funds for the next year's operations. The Property Tax Extension Limitation Law (PTELL) limits the dollar amount of the tax levy increase to an amount no greater than the consumer price index (CPI) or 5%, whichever is less. The 2024 tax year levy PTELL limit is 3.4%.

Discussion

There are two main limiting factors to the District's taxing power: rate limits and the PTELL tax cap. The IMRF and Liability funds are the only funds that do not have rate limits. All funds are subject to the tax cap except for the Special Recreation Fund.

Rate limits mean the tax line in question may not exceed a certain percentage of the total equalized assessed valuation (EAV) of the District. Rate limits have not been a concern in recent years because EAV in the District has increased faster than CPI. For tax year 2024 staff was directed to increase this year's tax levy by 3.4% to capture CPI and to elect the 1.5% allowance for EAV growth for a total of 4.9%. That means there will be an approximate \$8.50 increase per \$100,000 of EAV.

Recommendation

Staff recommends the Board approve the 2024 Tax Levy.

Attachment: 2024 Tax Levy

**PARK DISTRICT OF OAK
ORDINANCE NO. 2024-11-01**

**ANNUAL TAX LEVY ORDINANCE
FOR THE 2024 TAX YEAR**

WHEREAS, the Board of Commissioners of the Park District of Oak Park has ascertained that the total amount of appropriations and amounts deemed necessary to defray expenses and liabilities for all of the Park District's corporate purposes to be provided for by the tax levy for the 2024 tax year is \$12,898,148;

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

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

Section 2. Tax Levy. There shall be and is hereby levied on all taxable property within the limits of the Park District of Oak Park for the 2024 tax year the sum of \$12,898,148 or so much thereof as may be authorized by law, as set forth below and in Exhibit A attached to and by this reference incorporated into this Ordinance.

Corporate	- \$6,270,776
Recreation	- \$5,389,903
IMRF	- \$218,393
Auditing	- \$19,837
Liability Insurance	- \$439,845
Museum Fund	- \$36,360
Handicapped Fund	- \$523,034

Section 3. Filing with County Clerk. The Secretary of the Board of Commissioners is hereby authorized and directed to file a certified copy of this Ordinance with the County Clerk of Cook County within the time specified by State law and prior to December 31, 2024.

Section 4. Budget and Appropriations. As provided in Section 4-4 of the Illinois Park District Code, 70 ILCS 1205/4-4, any failure of the Board of Commissioners to have properly adopted an annual budget and appropriation ordinance shall not affect the validity of this Ordinance. The Park District's Annual Budget and Appropriation Ordinance for the 2025 fiscal year is not intended or required to be in support of or in relation to this Ordinance.

Section 5. Severability. Should any clause, sentence, paragraph, or part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Ordinance as a whole or of any part of this Ordinance other than only the part so declared to be invalid.

Section 6. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED this 21st day of November 2024

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED this 21st day of November 2024

By: _____
Kassie Porreca, Park Board President

ATTEST:

Sandy Lentz, Secretary

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Kassie Porreca, hereby certify that I am the presiding officer of the Park District of Oak Park Board of Commissioners, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code - Truth in Taxation Law, 35 ILCS 200/18-55 *et seq.*

This certificate applies to the 2024 tax levy.

November 21, 2024

Kassie Porreca, President
Board of Commissioners

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY’S CERTIFICATE

I, Sandy Lentz, 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 “ANNUAL TAX LEVY ORDINANCE FOR THE 2024 TAX 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 21st day of November 2024.

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 21, 2024

_____)
Sandy Lentz, Secretary
Board of Park Commissioners

(SEAL)

ATTACHMENT A
 TO ANNUAL TAX LEVY ORDINANCE
 FOR THE 2024 TAX YEAR
 (FUNDS AND PURPOSES)

I. CORPORATE FUND

A. ADMINISTRATION

1.	SALARIES	1,045,625
2.	CONTRACTUAL SERVICES	763,796
3.	MATERIALS	104,000
4.	SOCIAL SECURITY	700,000
5.	INSURANCE	249,346
6.	UTILITIES	147,095
		3,009,862

D. CONSERVATORY

1.	SALARIES	201,000
2.	INSURANCE	47,931
3.	CONTRACTUAL SERVICES	52,375
4.	MATERIALS AND SUPPLIES	64,440
5.	UTILITIES	41,034
		406,780

C. PARKS & PLANNING

1.	SALARIES	1,470,500
2.	CONTRACTUAL SERVICES	689,974
3.	MATERIALS AND SUPPLIES	71,447
4.	INSURANCE	350,664
5.	UTILITIES	271,549
		2,854,134

CORPORATE TOTAL \$ 6,270,776

II. RECREATION FUND

A. ADMINISTRATION

1.	SALARIES	1,067,889
2.	INSURANCE	254,655
3.	DEBT SERVICE	-
4.	CAPITAL IMPROVEMENTS	1,397,994
		2,720,538

B. COMMUNICATIONS AND MARKETING

1.	SALARIES	241,000
2.	CONTRACTUAL SERVICES	132,650
3.	INSURANCE	57,470
		431,120

B. CUSTOMER SERVICE

1.	SALARIES	\$ 319,726
2.	INSURANCE	73,244
		\$ 392,970

C. PROGRAMS

1.	SALARIES	\$ 1,845,275
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RECREATION TOTAL \$ 5,389,903

III. MUSEUM FUND			
1. CONTRACTUAL SERVICES	\$	18,269	
2. UTILITIES	\$	18,091	
	MUSEUM TOTAL	\$	<u>36,360</u>
IV. PUBLIC AUDIT FUND			
1. AUDITING EXPENSES	\$	19,837	
	PUBLIC AUDIT TOTAL	\$	<u>19,837</u>
V. SPECIAL RECREATION			
1. PAYMENT OF PARK DISTRICT'S SHARE OF THE EXPENSES FOR THE WEST SUBURBAN SPECIAL RECREATION ASSOCIATION	\$	523,034	
	SPECIAL RECREATION TOTAL	\$	<u>523,034</u>
VI. ILLINOIS MUNICIPAL RETIREMENT FUND			
1. ILLINOIS MUNICIPAL RETIREMENT FUND	\$	218,393	
	ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	\$	<u>218,393</u>
VII. LIABILITY INSURANCE FUND			
1. LIABILITY INSURANCE/RISK MANAGEMENT	\$	439,845	
	LIABILITY INSURANCE FUND TOTAL	\$	<u>439,845</u>
	TOTAL ALL FUNDS	\$	12,898,148



Working Budget – Departmental Goals 2025

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org

Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Business Operations

CC: Jan Arnold, Executive Director

Date: October 25, 2024

Re: 2025 Working Budget – Department Goals



Statement

Annually, staff create departmental goals that are based on the District’s strategic goals for the year. The departmental goals the District uses are included in the working budget as well as an analysis of the previous year’s department goals.

Discussion

The backbone of the District’s operating budget is the departmental goals that staff develop based on the District’s strategic goals. The attached department cover sheets include both the 2024 departmental goals assessment and the 2025 departmental goals. These departmental goals are developed prior to staff working on the financial aspect of the budget and guiding staff during the budget process.

The Park District Code requires that the Board adopt a budget and appropriation ordinance that sets forth the spending limits for the next fiscal year. This ordinance, however, does not formally adopt the departmental goals that are developed by staff in the working budget. The working budget that staff has presented to the board at both the September 26 and October 3 meetings is the document staff follows when making operational decisions.

Recommendation

Staff recommends the approval of the 2025 Working Budget-Departmental Goals.

Attachment: 2025 Working Budget-Department Goals

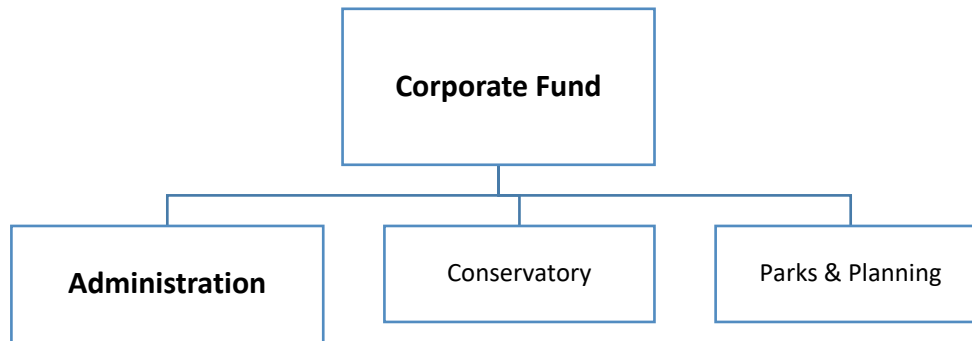
ADMINISTRATION

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

2024 RESULTS

Accomplished:

- ✓ Created a landing page for new residents and new customers on the District's website.

In Progress:

- Complete a new strategic and comprehensive five-year plan by November 21, 2024.
 - This is in progress and the final plan will be presented to the Board at the November Board meeting.
- Develop and implement a training series with 5 key components on supervising staff by April 1, 2024.
 - This goal is in progress. Trainings have been held on performance evaluations, managing conflict, interviewing skills, and emotional intelligence.
- Establish core competencies at each level in the agency and implement a minimum of 2 trainings by December 31, 2024.
 - Staff are currently looking for vendors to perform these trainings.



Staff volunteer at Cradles to Crayons



Administration

2025 GOALS

Community & Customer Focused

1. Add an artificial intelligence powered assistant to the District's website to answer common questions by May 1, 2025.
Performance Measure: Households served

Organizational Excellence

1. Hire a Technology and Innovation Manager to help the District leverage artificial intelligence and other technologies by March 1, 2025.
Performance Measure: Internal Service Satisfaction Scores
2. Successfully complete state and national accreditation reviews by December 1, 2025.
Performance Measure: District Accreditation Scores

Staff Excellence

1. Contract with outside vendors to provide a minimum of four trainings relating to core competencies by December 31, 2025.
Performance Measure: Internal training satisfaction

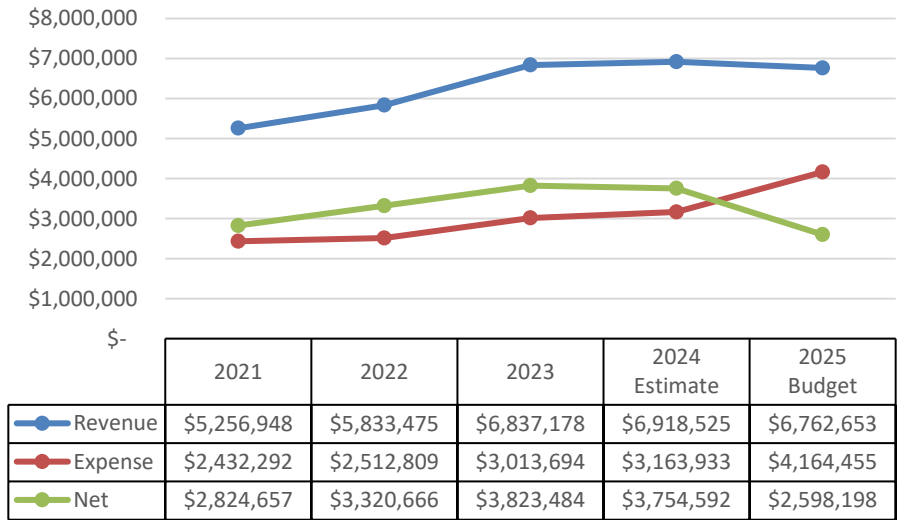
Quality Infrastructure Management

1. Evaluate and, if necessary, execute a new copier lease for the District by November 1, 2025.
Performance Measure: Internal Service Satisfaction scores

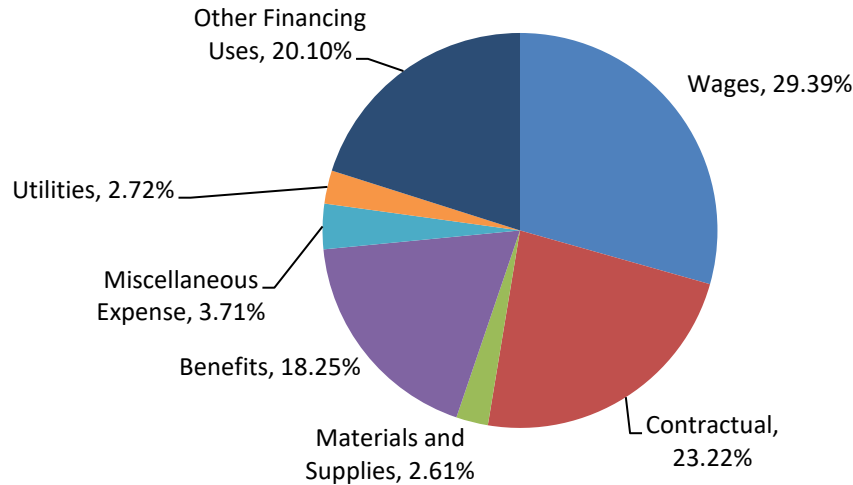


Administration

Historical Analysis



2025 Expense Distribution



Administration
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Tax Receipts	\$4,936,790	\$4,934,581	\$5,567,281	\$5,798,525	\$6,082,653
Intergovernmental Revenue	\$286,415	\$579,507	\$482,099	\$400,000	\$270,000
Miscellaneous Revenue	\$33,743	\$319,387	\$787,799	\$720,000	\$410,000
Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,256,948	\$5,833,475	\$6,837,178	\$6,918,525	\$6,762,653
Wages	\$754,576	\$852,952	\$902,940	\$1,045,625	\$1,223,867
Contractual	\$490,138	\$468,067	\$520,804	\$763,796	\$966,902
Materials and Supplies	\$32,292	\$52,332	\$94,797	\$104,000	\$108,840
Benefits	\$418,893	\$477,374	\$570,276	\$700,000	\$760,000
Miscellaneous Expense	\$44,965	\$80,791	\$74,060	\$118,960	\$154,390
Utilities	\$116,117	\$131,148	\$98,029	\$147,096	\$113,400
Other Financing Uses	\$575,311	\$450,146	\$752,787	\$284,456	\$837,057
Total Expenses	\$2,432,292	\$2,512,809	\$3,013,694	\$3,163,933	\$4,164,455
Net	\$2,824,657	\$3,320,666	\$3,823,484	\$3,754,592	\$2,598,198

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

CONSERVATORY

Statement of Service

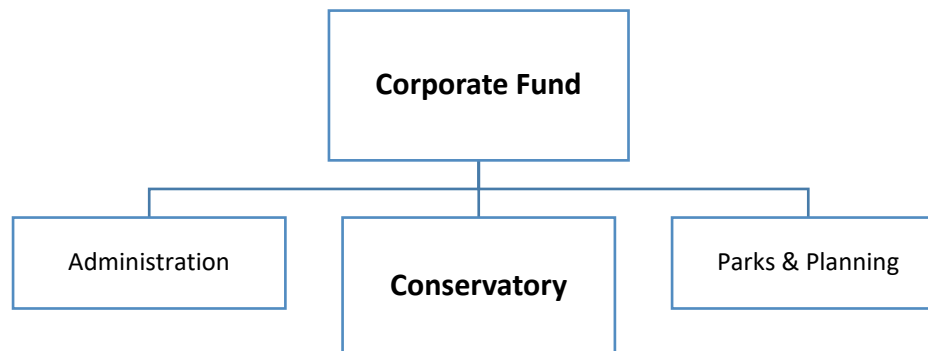
The Oak Park Conservatory promotes nature education through programming and events for the Oak Park community.

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

2024 RESULTS

Accomplished:

- ✓ Increased volunteer hours by 10% by offering two new volunteer opportunities.

In Progress:

- Offer four tours of our parks' natural areas to at least 50 participants from the community by December 31, 2024 to educate the community about the district's pollinator habitats.
 - One out of four tours have been held. One was canceled due to inclement weather. Two are planned for the remainder of the season to complete this goal.
- Redesign and install plantings at Cheney Garden's Southeast property, growing and installing 450 new plantings by September 30, 2024.
 - Perennial and shrub layer has been installed. Trees will be installed the fall to complete this goal.
- Reinstall the Plant Help Desk at the Conservatory, offering at least 60 hours of free plant help clinics by December 31, 2024.
 - Plant Help Desk has been reinstalled and is on track to complete this goal. 40 hours have been tracked to date.
- Offer Oak Park Conservatory branded merchandise to visitors to increase visibility of the Conservatory and provide a new revenue opportunity, selling at least \$1,500 worth of merchandise by December 31, 2024.
 - Product has been selected and marketing is working on the designs to launch Oak Park Conservatory branded merchandise to visitors by fall in time for holiday sales.



Kids say “Hi!” to the Conservatory parrots during Fall Fest



Conservatory

2025 GOALS

Financial Strength

1. Increase sales of our annual Pollinator Plant Sale by 10% by July 2025 by expanding the variety and quantity of plant species available to the public.
Performance Measure: Conservatory gift shop revenue
2. Install a seasonal tent in the Rubenstein Garden by April 1, 2025, to increase rental bookings by 3%.
Performance Measure: % revenue received from non-tax sources

Community and Customer Focused

1. Install educational signs for the newly planted trees, featuring a QR code that links to our memorial tree program, by December 31, 2025. This initiative aims to enhance community awareness and boost contributions to the memorial tree program by 10%.
Performance Measure: % revenue received from non-tax sources

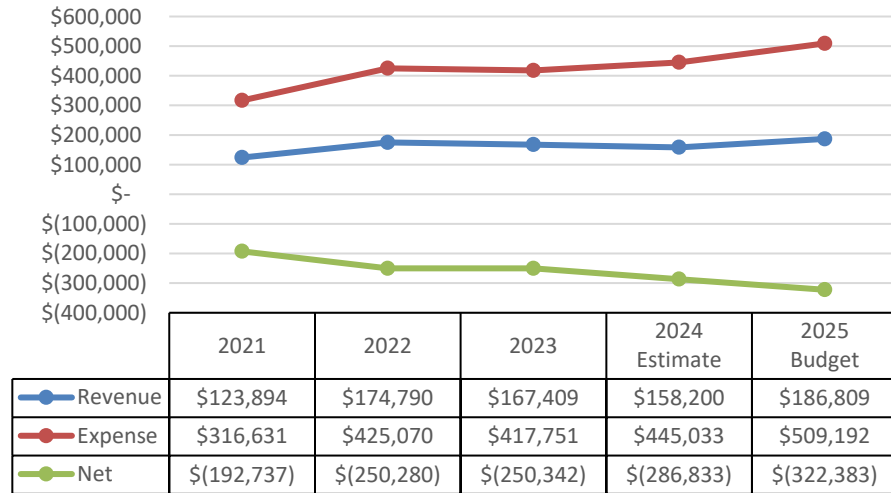
Quality Infrastructure Management

1. By October 1, 2025, update the landscape plantings at Fox Playground with at least 15 new pollinator plant species and achieve a 40% reduction in weeds. Grow perennial plant materials at the Conservatory, completing growing by June 1, 2025, and install them with the horticulture team. This goal aims to enhance biodiversity, reduce maintenance efforts, and beautify the playground environment.
Performance Measure: Parks report card scores

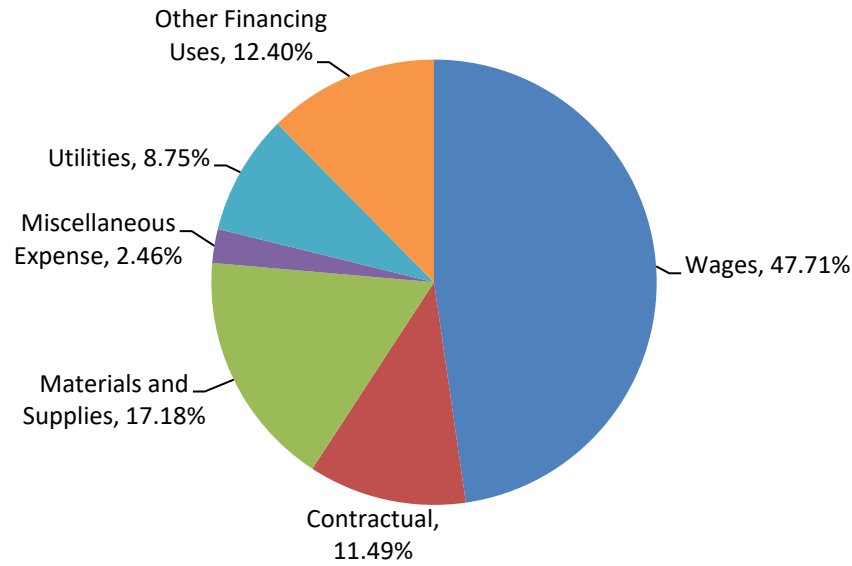


Conservatory

Historical Analysis



2025 Expense Distribution



Conservatory
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$45,052	\$56,569	\$60,921	\$66,000	\$70,000
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Rental Income	\$35,014	\$78,220	\$64,951	\$52,000	\$60,000
Sponsorship & Donations	\$24,701	\$19,885	\$19,910	\$16,000	\$30,784
Program Revenue	\$19,126	\$20,116	\$21,627	\$24,200	\$26,025
Total Revenue	\$123,894	\$174,790	\$167,409	\$158,200	\$186,809
Wages	\$157,626	\$179,927	\$178,399	\$201,000	\$242,957
Contractual	\$21,792	\$31,009	\$29,721	\$52,376	\$58,500
Materials and Supplies	\$49,326	\$57,617	\$57,071	\$64,440	\$87,490
Miscellaneous Expense	\$8,083	\$10,374	\$14,465	\$13,000	\$12,529
Utilities	\$37,611	\$47,143	\$33,642	\$41,035	\$44,572
Other Financing Uses*	\$42,194	\$99,000	\$104,454	\$73,182	\$63,144
Total Expenses	\$316,631	\$425,070	\$417,751	\$445,033	\$509,192
Net	(\$192,737)	(\$250,280)	(\$250,342)	(\$286,833)	(\$322,383)

*Other Financing Uses: Employee Health Insurance Transfer



PARKS & PLANNING

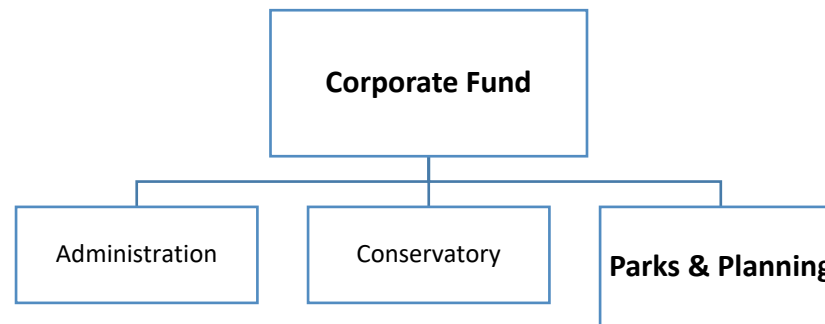
Statement of Service

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 is supports.

Parks & Planning

2024 RESULTS

Accomplished:

- ✓ Added lighting controls to the last remaining parks currently not controlled.
- ✓ Researched new ideas for nature play areas, designed a layout and installed the design at Carroll Park.
- ✓ Coordinated with Housing Forward and the Oak Park Mental Health Boards to offer two training topics.
- ✓ Determined necessary EV charger types and locations in shop and install in two locations.
- ✓ Installed five Pelican controllers and three Hydrowise controllers that allow staff to control our system remotely, set schedules, and tie it into weather data.

In Progress:

- Complete tuckpointing on the exterior of Cheney Mansion, determine power needs for the upcoming geothermal install, perform electrical upgrades, and investigate a major fountain leak by October 15, 2024.
 - This has been started, we have a signed contract with tuckpointer and cannot start the work until November 1 due to rentals. A geothermal engineer has been engaged with planning started in July. The fountain leak will require budget repairs in 2025.



Mower at Fox Park



Parks & Planning

2025 GOALS

Quality Infrastructure Management

1. Install Battery Storage Area for expansion of battery charging needs at 974 Ridgeland for mowers and other battery units by April 1, 2025.
Performance Measure: Natural gas costs
2. Repair Pavers at Northwest entrance to Austin Gardens to improve accessibility into the park by May 1, 2025.
Strategic Initiative: Quality Infrastructure Management
3. Relocate electrical components at Taylor Park bunker to eliminate corrosion for park lighting & irrigation controls by October 15, 2025.
Performance Measure: Number of accidents/incidents

Organizational Excellence

1. Develop Climate Action Plan with actionable goals through 2030 to meet greenhouse reduction thresholds by November 1, 2025.
Performance Measure: Greenhouse gas reduction
2. Hire a Parks & Properties department intern and digitize all Parks & Facilities plans along with all playgrounds with manuals, parts lists and maintenance items by September 1, 2025.
Performance Measure: Employee satisfaction scores

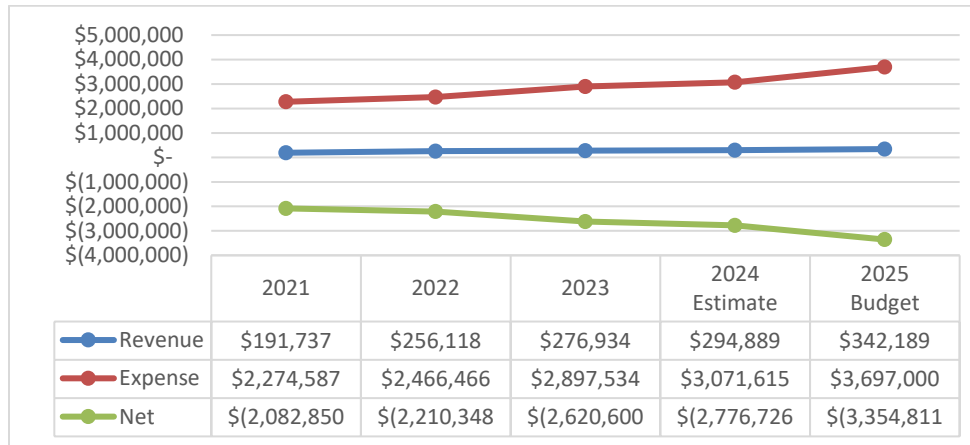
Community & Customer Focused

1. Make needed upgrades & repairs in line with ADA Transition Plan identified for 2025 by December 1, 2025.
Performance Measure: Facility & Parks report card scores

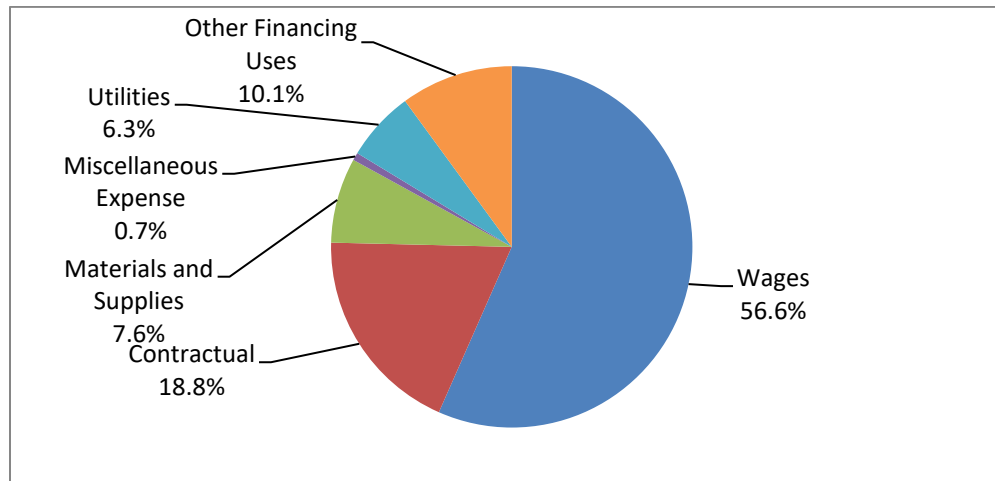


PARKS & PLANNING

Historical Analysis



2025 Expense Distribution



PARKS & PLANNING
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$108,237	\$120,895	\$89,474	\$150,000	\$150,000
Intergovernmental	\$28,200	\$67,252	\$90,732	\$85,000	\$89,250
Rental Income	\$48,160	\$47,603	\$60,334	\$54,889	\$62,939
Miscellaneous Revenue	\$7,140	\$20,368	\$36,394	\$5,000	\$40,000
Total Revenue	\$191,737	\$256,118	\$276,934	\$294,889	\$342,189
Wages	\$1,143,864	\$1,328,391	\$1,464,798	\$1,470,500	\$2,092,724
Contractual	\$464,012	\$497,966	\$671,025	\$689,874	\$693,890
Materials and Supplies	\$175,948	\$201,268	\$255,471	\$319,900	\$281,640
Miscellaneous Expense	\$3,829	\$9,100	\$5,966	\$17,450	\$25,470
Utilities	\$215,844	\$211,986	\$223,737	\$271,849	\$231,700
Other Financing Uses*	\$271,089	\$217,754	\$276,537	\$302,042	\$371,576
Total Expenses	\$2,274,587	\$2,466,466	\$2,897,534	\$3,071,615	\$3,697,000
Net	(\$2,082,850)	(\$2,210,348)	(\$2,620,600)	(\$2,776,726)	(\$3,354,811)

*Other Financing Uses: Employee Health Insurance Transfer

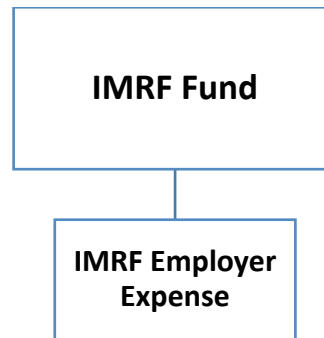
IMRF Fund

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

2024 RESULTS

In Progress:

- Continue to focus on getting the IMRF Fund’s fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 40% by December 31, 2024.
 - The fund balance is currently on track to achieve this goal.

2025 GOALS

Quality Infrastructure Management

1. Continue to focus on getting the IMRF Fund’s fund balance within the 25% fund balance target by December 31, 2029, with an ending fund balance of 48% by December 31, 2025.
Performance Measure: Fund balances of 48% at year end

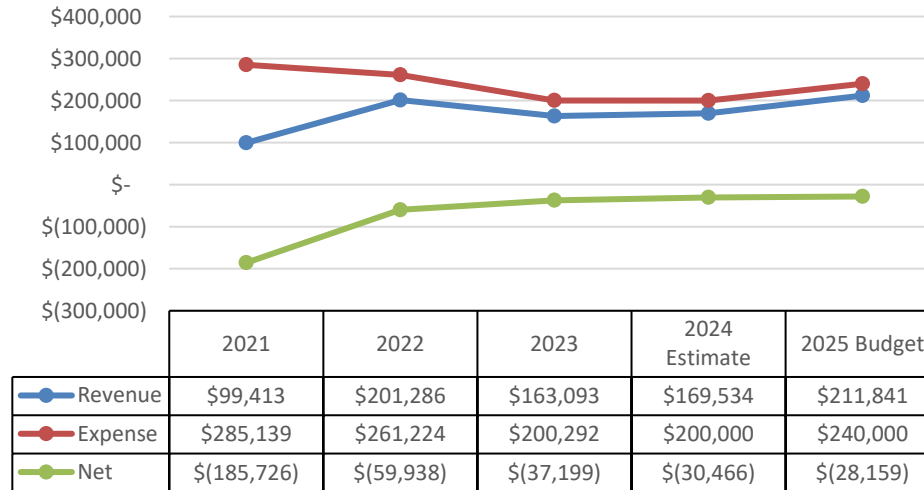


Preschool class releases a butterfly into the wild



IMRF Fund

Historical Analysis



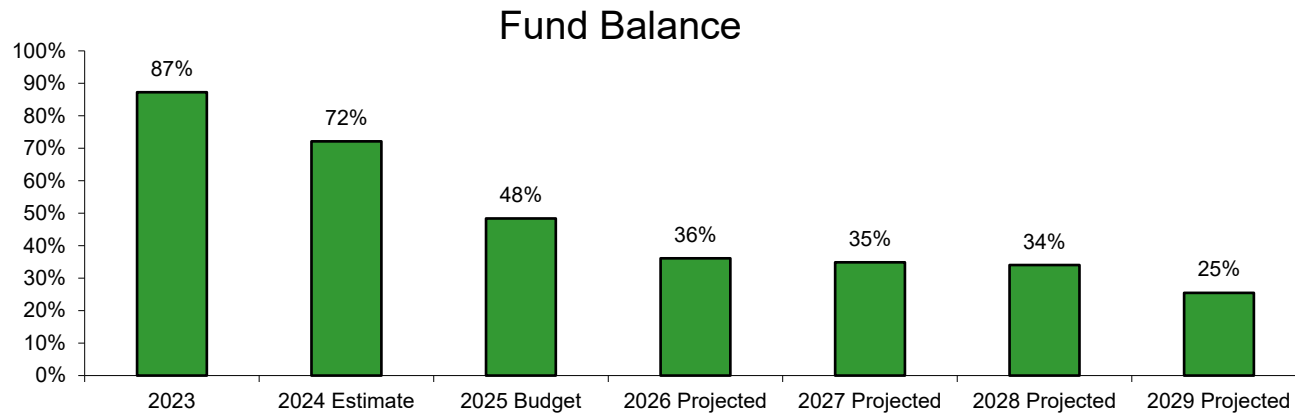
2025 Expense Distribution

100% Benefits

IMRF Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Tax Receipts	\$163,093	\$169,534	\$211,841	\$220,315	\$254,127	\$262,792	\$250,154
Total Revenue	\$163,093	\$169,534	\$211,841	\$220,315	\$254,127	\$262,792	\$250,154
Benefits	\$200,292	\$200,000	\$240,000	\$247,200	\$254,616	\$262,254	\$270,122
Total Expenses	\$200,292	\$200,000	\$240,000	\$247,200	\$254,616	\$262,254	\$270,122
Net	(\$37,199)	(\$30,466)	(\$28,159)	(\$26,885)	(\$489)	\$538	(\$19,968)



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.



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

Liability Fund

2024 RESULTS

Accomplished:

- ✓ Conducted review of staff and parent day camp manuals to ensure consistency

In Progress:

- Apply for a PDRMA safety grant by October 1, 2024.
 - This is in progress and the final plan will be presented to the Board at the November Board meeting.
- 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 125% by December 31, 2024.
 - This goal is currently on track.
- Purchase and install 24 new security cameras at parks and facilities (TBD) by December 31, 2024.
 - We have installed new camera system and equipment at Stevenson, Longfellow, Carroll and Austin Gardens. Cheney Mansion, Pleasant Home and 218 will be installed by year end.



The foam cannon was a hit at Day in Our Village



Liability Fund

2025 GOALS

Quality Infrastructure Management

1. Replace camera system and equipment at Conservatory, Fox, Barrie, Dole, Rehm, Ridgeland Common Recreation Center, Andersen, 947 Ridgeland and GRC to improve image quality and ease retrieval of data by December 31, 2025.
Performance Measure: Customer Satisfaction Survey Scores

Community & Customer Focused

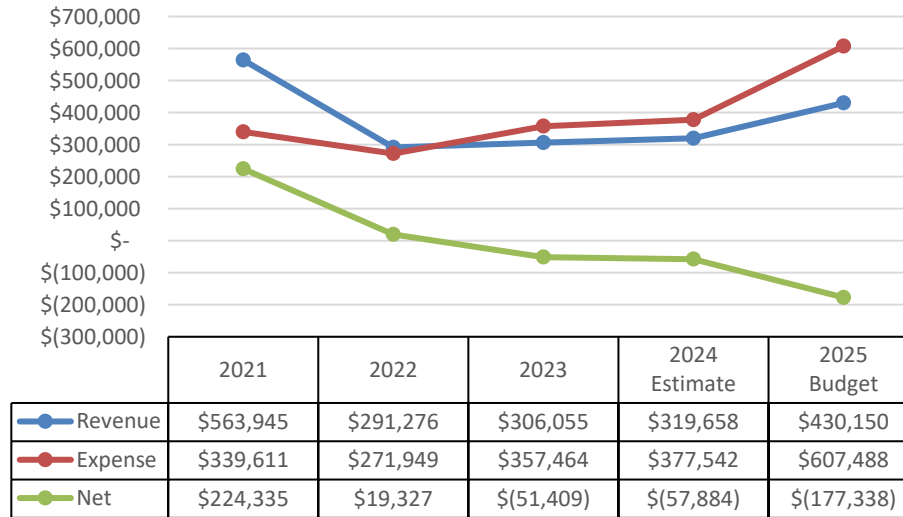
1. Install sharps containers and pay for subscriptions for destruction of sharps in Taylor Park, Lindberg Park, Rehm Port-a-loo, Mills Park, Ridgeland Common and GRC by July 1, 2025.
Performance Measure: Customer Satisfaction Survey Scores

Financial Strength

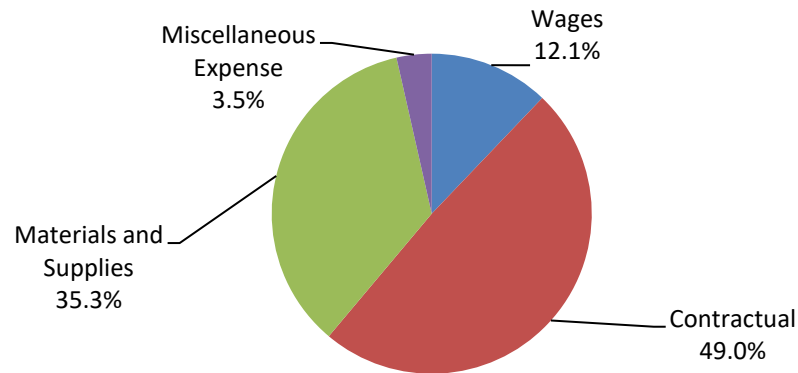
1. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2029, with an ending fund balance of 34% by December 31, 2025.
Performance Measure: Fund balances within 34%

Liability Fund

Historical Analysis



Expense Distribution

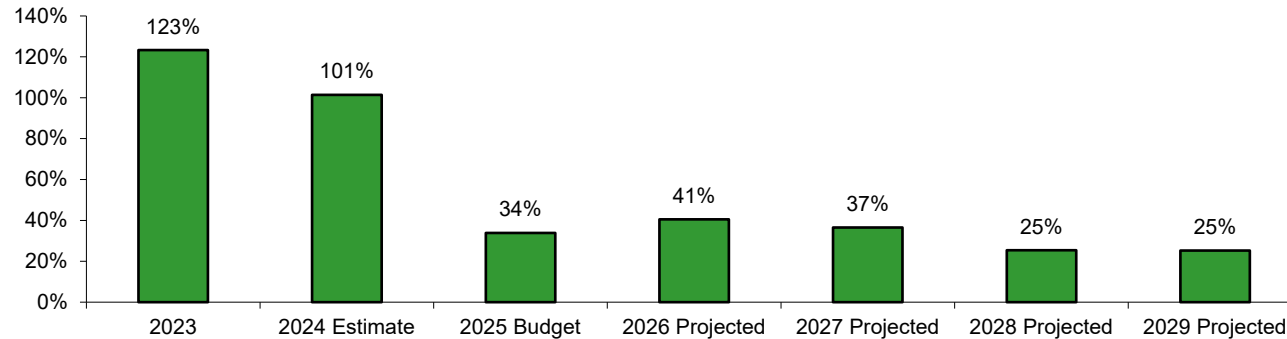


Liability Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Tax Receipts	\$303,915	\$316,158	\$426,650	\$443,716	\$461,465	\$439,923	\$457,520
Miscellaneous Revenue	\$2,140	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenue	\$306,055	\$319,658	\$430,150	\$447,216	\$464,965	\$443,423	\$461,020
Wages	\$67,685	\$71,159	\$73,716	\$75,927	\$78,205	\$80,551	\$82,968
Contractual	\$216,349	\$250,532	\$297,572	\$306,499	\$315,694	\$325,165	\$334,920
Materials and Supplies	\$73,341	\$49,887	\$214,700	\$60,000	\$61,800	\$63,654	\$65,564
Miscellaneous Expense	\$90	\$5,963	\$21,500	\$22,145	\$22,809	\$23,494	\$24,198
Total Expenses	\$357,464	\$377,542	\$607,488	\$464,572	\$478,509	\$492,864	\$507,650
Net	(\$51,409)	(\$57,884)	(\$177,338)	(\$17,356)	(\$13,544)	(\$49,441)	(\$46,630)

Fund Balance

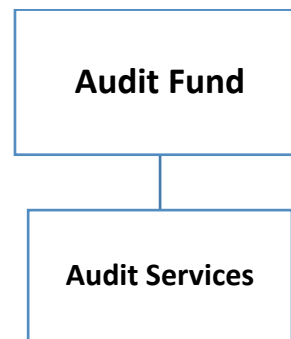


AUDIT FUND

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 of Achievement (COA) in financial reporting 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

2024 RESULTS

In Progress:

- Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 60% by December 31, 2024.
 - *The fund balance is currently on track.*

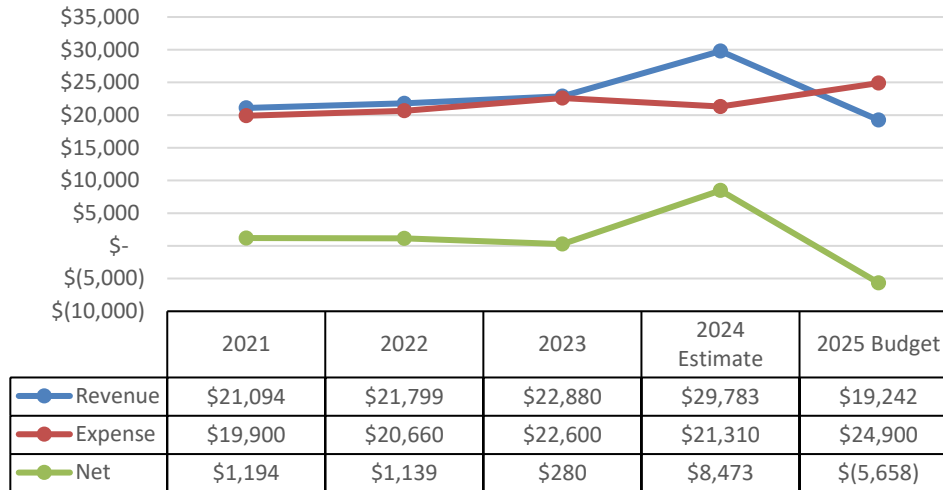
2025 GOALS

Financial Strength

1. Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2029, with an ending fund balance of 96% by December 31, 2025.
Performance Measure: Fund balances of 96% at year end

Audit Fund

Historical Analysis



2025 Expense Distribution

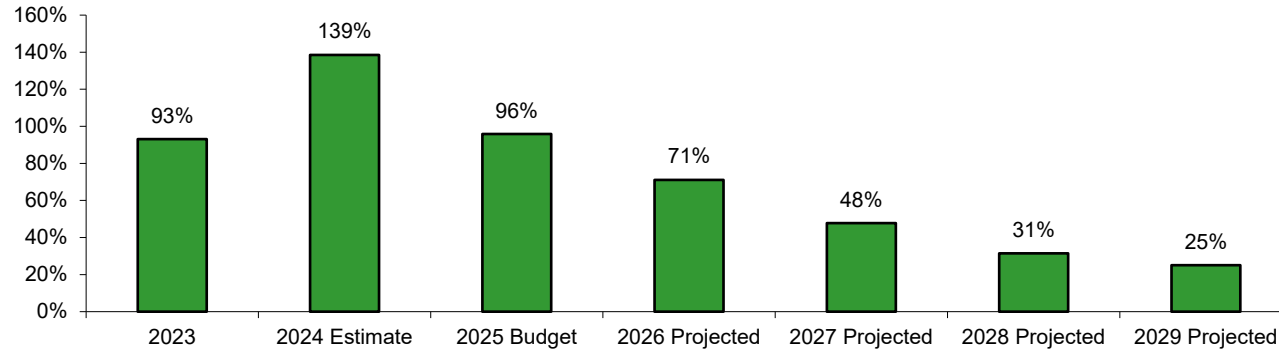
100% Contractual

Audit Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Tax Receipts	\$22,880	\$29,783	\$19,242	\$20,012	\$20,812	\$23,145	\$22,420
Total Revenue	\$22,880	\$29,783	\$19,242	\$20,012	\$20,812	\$23,145	\$22,420
Contractual	\$22,600	\$21,310	\$24,900	\$25,647	\$26,416	\$27,209	\$28,025
Total Expenses	\$22,600	\$21,310	\$24,900	\$25,647	\$26,416	\$27,209	\$28,025
Net	\$280	\$8,473	(\$5,658)	(\$5,635)	(\$5,604)	(\$4,064)	(\$5,605)

Fund Balance



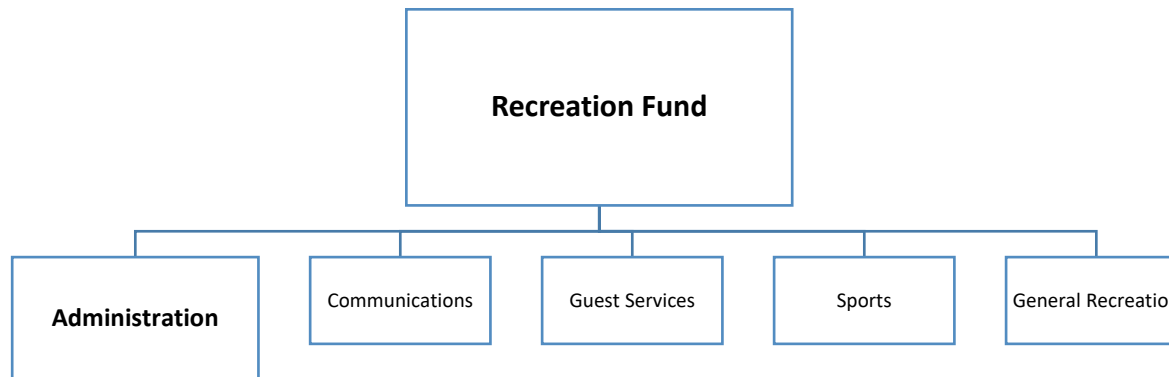
RECREATION ADMINISTRATION

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

2024 RESULTS

Accomplished:

- ✓ Secured \$100,000 in new funding through grants from individuals, businesses, and foundations to support programming at the CRC.
- ✓ Evaluated and implemented changes to financial assistance program, increasing participation in the program by 5%.

2025 GOALS

Community & Customer Focused

1. Transfer \$1.971 million to the capital budget by December 31, 2025.
Performance Measure: Fund balances above 25%

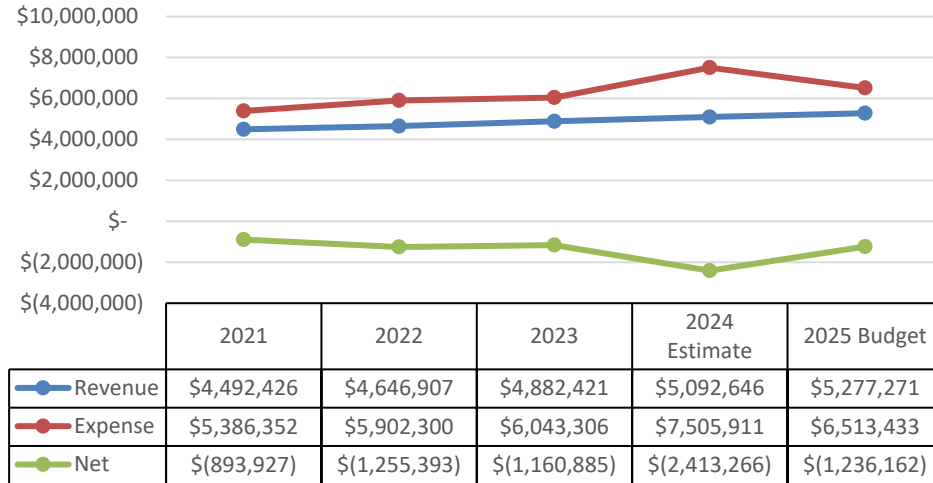


Summer campers love their counselors!

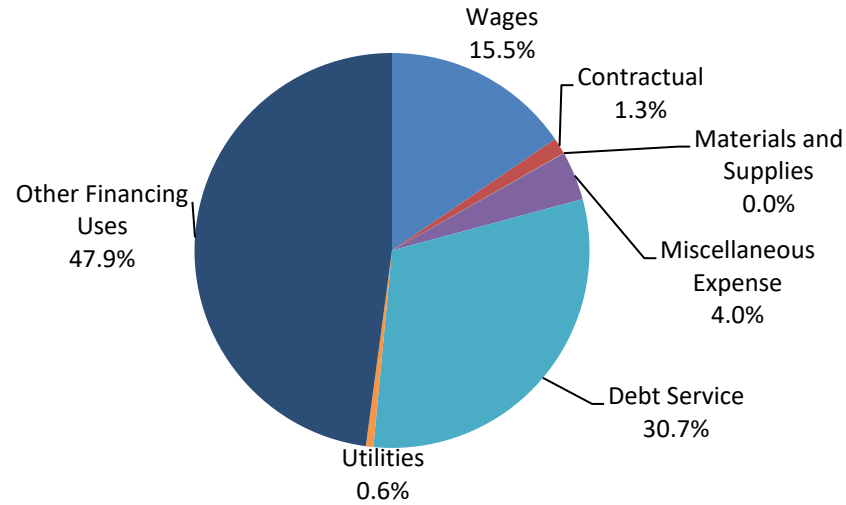


Recreation Administration

Historical Analysis



2025 Expense Distribution



Recreation Administration
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Tax Receipts	\$4,474,073	\$4,606,442	\$4,879,378	\$5,063,114	\$5,228,206
Miscellaneous Revenue	\$0	\$15,097	\$0	\$771	\$0
Sponsorship & Donations	\$18,353	\$25,367	\$3,043	\$28,761	\$49,065
Total Revenue	\$4,492,426	\$4,646,907	\$4,882,421	\$5,092,646	\$5,277,271
Wages	\$575,985	\$692,758	\$849,692	\$1,067,889	\$1,007,172
Contractual	\$7,251	\$16,523	\$14,013	\$67,335	\$86,370
Materials and Supplies	\$91	\$3,164	\$1,174	\$1,500	\$1,500
Miscellaneous Expense	\$81,328	\$97,927	\$124,943	\$240,336	\$260,460
Debt Service	\$1,783,000	\$2,033,558	\$2,047,400	\$2,142,650	\$1,999,150
Utilities	\$26,952	\$24,155	\$11,389	\$28,099	\$39,900
Other Financing Uses*	\$2,911,744	\$3,034,215	\$2,994,695	\$3,958,102	\$3,118,881
Total Expenses	\$5,386,352	\$5,902,300	\$6,043,306	\$7,505,911	\$6,513,433
Net	(\$893,927)	(\$1,255,393)	(\$1,160,885)	(\$2,413,266)	(\$1,236,162)

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

COMMUNICATIONS & MARKETING

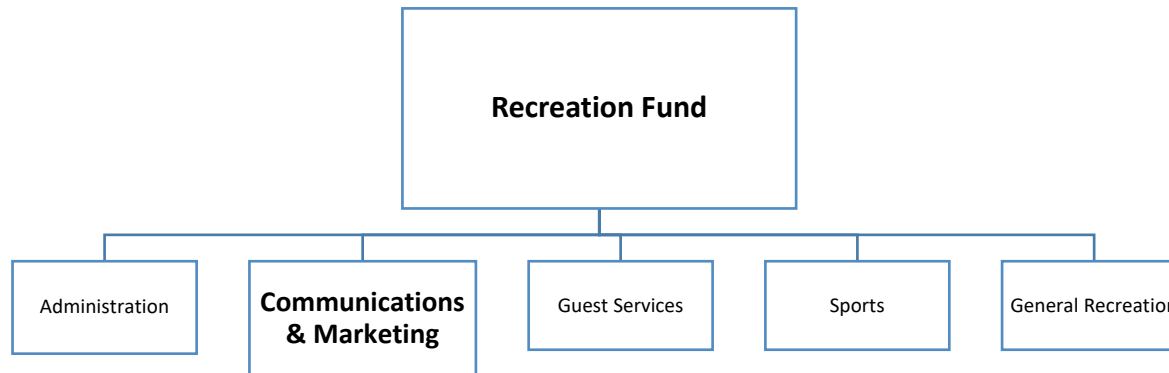
Statement of Service

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

2024 RESULTS

Accomplished:

- ✓ Purchased an address/email list of residents who represent Oak Park's under resourced community and used to send a postcard, increasing Financial Assistance participation by 33%.
- ✓ Purchased event sponsorships and sustainable giveaways for distribution at four (4) community events including the Chamber of Commerce Health & Wellness Fair, Farmer's Market, and Celebrating Seniors.
- ✓ Increase the number of households served in PDOP programs to 47%

In Progress:

- Conduct four focus groups, two with Park District participants and two groups with non-Park District participants, from a random sample of community members to explore quantitative findings from the 2023 Community Survey.
 - Currently exploring the specific target audience and topics for discussion and will complete this by December 2024.

2025 GOALS

Financial Strength

1. Purchase a large-format printer to print 30 indoor/outdoor banners in-house by December 31, 2025. *Performance Measure: Number of households served*
2. Host one Sponsorship After-Hours event at Pleasant Home in February in partnership with the Chamber of Commerce to increase sponsorship revenue by 10% by December 31, 2025. *Performance Measure: % revenue received from non-tax sources*

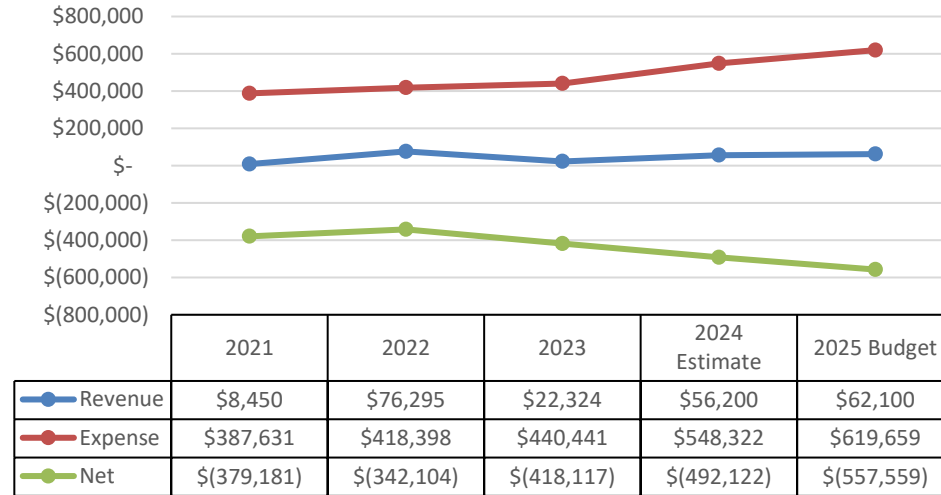
Community & Customer Focused

1. Increase the number of households served in PDOP programs to 50% by December 31, 2025. *Performance Measure: Number of households served*
2. Develop and roll out a video highlighting the agency annual report by March 31, 2025. *Performance Measure: Communications Survey*
3. Develop video communications about the Community Strategic Master Plan to distribute throughout the community by December 31, 2025. *Performance Measure: Communications Survey*

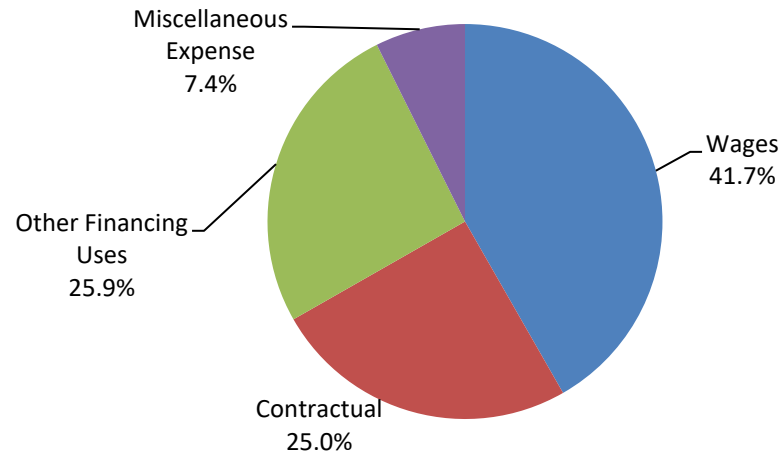


Communications & Marketing

Historical Analysis



2025 Expense Distribution



Communications & Marketing
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Sponsorship & Donations	\$8,450	\$76,295	\$22,324	\$56,200	\$62,100
Total Revenue	\$8,450	\$76,295	\$22,324	\$56,200	\$62,100
Wages	\$104,830	\$174,677	\$206,056	\$241,000	\$258,575
Contractual	\$87,423	\$112,683	\$119,826	\$132,650	\$155,050
Miscellaneous Expense	\$142,858	\$71,252	\$75,442	\$128,294	\$160,378
Other Financing Uses*	\$52,521	\$59,787	\$39,117	\$46,378	\$45,656
Total Expenses	\$387,631	\$418,398	\$440,441	\$548,322	\$619,659
Net	(\$379,181)	(\$342,104)	(\$418,117)	(\$492,122)	(\$557,559)

*Other Financing Uses: Employee Health Insurance Transfer

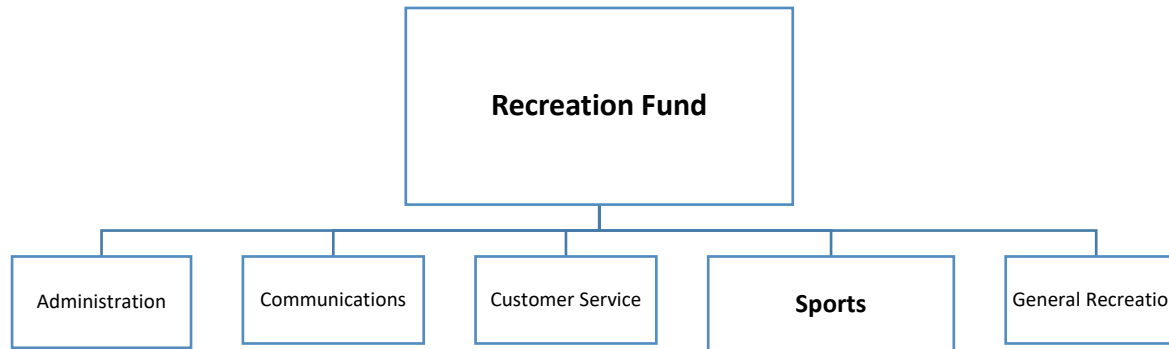
SPORTS

Statement of Service

The Sports 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 youth sports and adult sports. 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.



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

Sports

2024 RESULTS

Accomplished:

- ✓ Created and implemented a youth track and field program at OPRFHS with a minimum of 20 participants.
- ✓ Expanded the 2023 adult volleyball league by 33%.

2025 GOALS

Community & Customer Focused

1. To offer a Friday nights men's softball league that will total a minimum of four teams but not exceed six teams by September 1, 2025.
Performance Measure: Adult participation
2. To increase overall youth volleyball league participation by 25% by December 31, 2025.
Performance Measure: Youth participation
3. To secure a partnership to provide a youth basketball specialized skill training program with a minimum of 20 participants by December 31, 2025.
Performance Measure: Youth participation

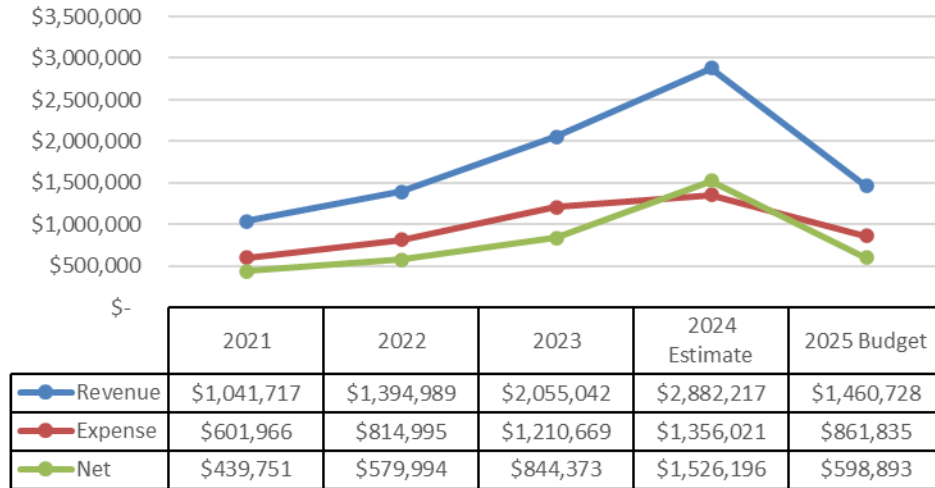


Boys basketball league champions

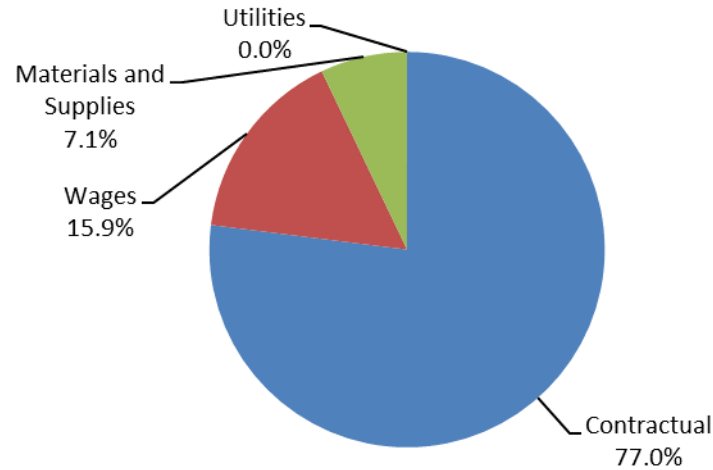


Sports

Historical Data



2025 Expense Distribution



Sports
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$0	\$0	\$575,325	\$1,368,000	\$0
Rentals	\$0	\$0	\$0	\$0	\$0
Sponsorships & Donations	\$0	\$0	\$25,000	\$100,000	\$0
Program Revenue	\$1,041,717	\$1,394,989	\$1,454,717	\$1,414,217	\$1,460,728
Total Revenue	\$1,041,717	\$1,394,989	\$2,055,042	\$2,882,217	\$1,460,728
Wages	\$117,151	\$153,847	\$435,475	\$673,497	\$137,054
Contractual	\$459,822	\$627,869	\$660,714	\$575,415	\$663,544
Materials and Supplies	\$24,994	\$33,279	\$100,183	\$75,330	\$61,237
Utilities	\$0	\$0	\$14,298	\$31,778	\$0
Total Expenses	\$601,966	\$814,995	\$1,210,669	\$1,356,021	\$861,835
Net	\$439,751	\$579,994	\$844,373	\$1,526,196	\$598,893

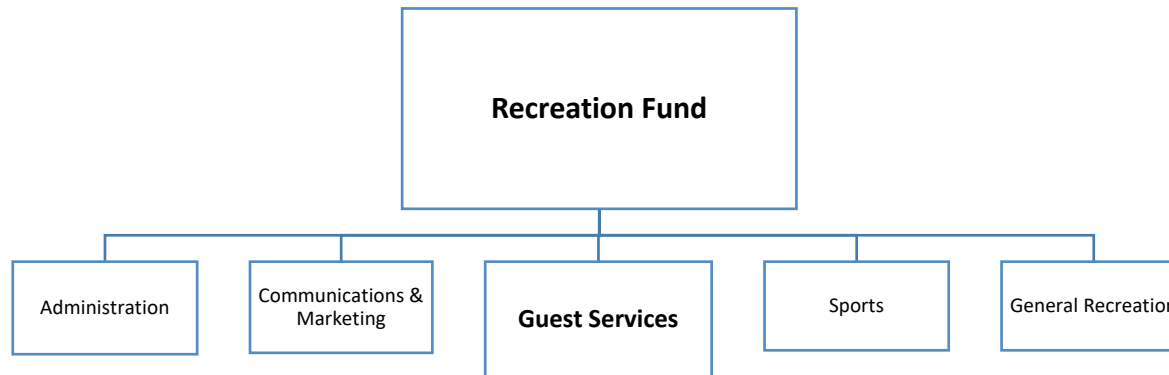
GUEST SERVICES

Statement of Service

The Guest Services Department provides timely and professional service to all Park District patrons.

Description

Guest Services staff, in many cases, are the first contact a participant has with the District. Staff are responsible for registration and respond to online and in person inquiries regarding programs and general information on the District. Staff actively pursue 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.

Guest Services

2024 RESULTS

Accomplished:

- ✓ Offered six customer service trainings.
- ✓ Created a well-rounded Guest Services Department by increasing their range of duties to include Ridgeland Common Room Rentals, Birthday Parties and Dog Park Pass Sales.
- ✓ Improved facility opening staff levels by utilizing Guest Services Staff to open RCRC in the early morning rather than Supervisors.
- ✓ Install bilingual signage/QR codes at all three customer service locations by April 1, 2024.

In Progress:

- Increase the customer service satisfaction score by December 31, 2024.
 - This goal is in progress.



Greeting patrons at the CRC's one-year anniversary celebration

Guest Services

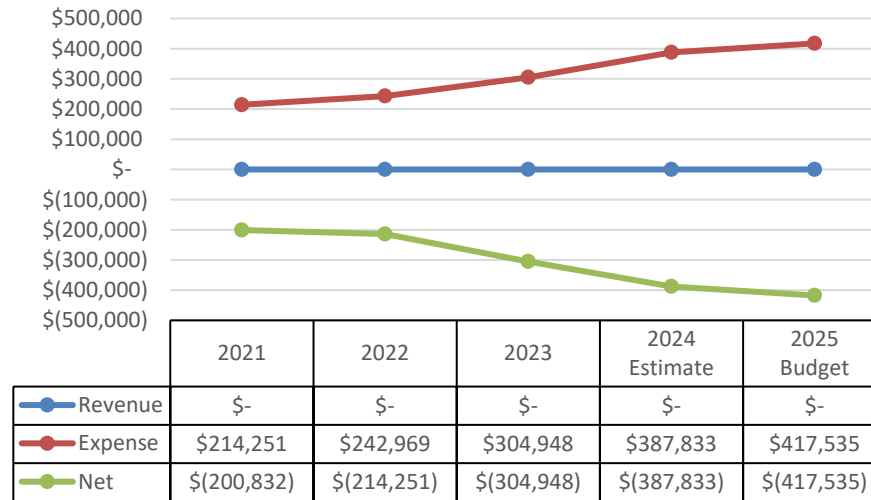
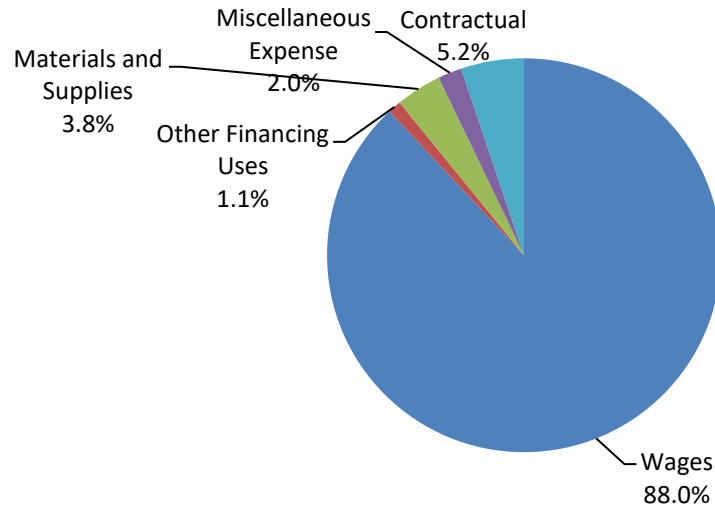
2025 GOALS

Community & Customer Focused

1. Upgrade ten credit card readers at all customer service locations by May 1, 2025.
Performance Measure: Results of customer satisfaction survey
2. Purchase three tablets to offer a language platform for improved communication with guests by March 31, 2025.
Performance Measure: Results of customer satisfaction survey

Organizational Excellence

1. Offer one customer service training for frontline staff by May 1, 2025.
Performance Measure: Internal training satisfaction

Guest Services
Historical Analysis

2025 Expense Distribution


Guest Services
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Wages	\$173,458	\$199,708	\$278,799	\$319,726	\$367,589
Contractual	\$0	\$0	\$0	\$3,500	\$4,500
Materials and Supplies	\$1,784	\$4,170	\$6,893	\$5,784	\$15,681
Miscellaneous Expense	\$277	\$557	\$923	\$3,364	\$8,164
Other Financing Uses*	\$38,731	\$38,534	\$18,333	\$55,458	\$21,601
Total Expenses	\$214,251	\$242,969	\$304,948	\$387,833	\$417,535
Net	(\$214,251)	(\$242,969)	(\$304,948)	(\$387,833)	(\$417,535)

*Other Financing Uses: Employee Health Insurance Transfer

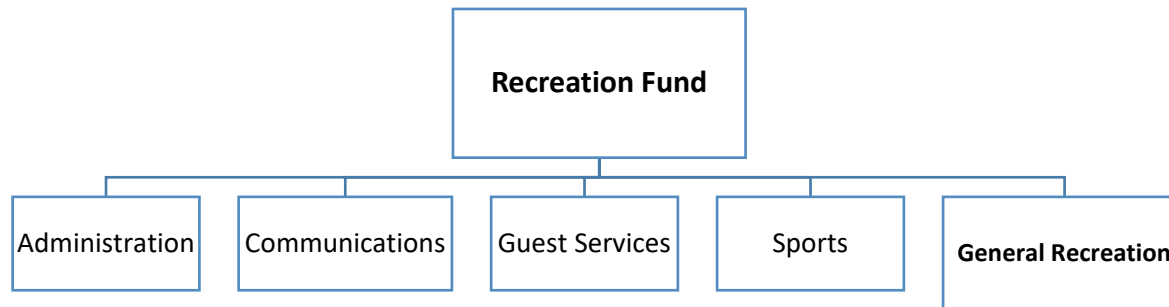
GENERAL RECREATION

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, fitness 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 is supports.

General Recreation

2024 RESULTS

Accomplished:

- ✓ Boosted Teen Adventure Club, six adventure trips with eight participants.
- ✓ Increased Unlimited Fitness Class Memberships to 209 memberships.

In Progress:

- Reach 425 Active Adult Members by December 1st, 2024.
 - There are currently 370 members.
- Revitalize Preschool Budget by increasing enrichment class participants to 725 by December 31, 2024.
 - There are currently 406 participants enrolled and numbers are on track to meet this goal by December 31.

2025 GOALS

Community & Customer Focused

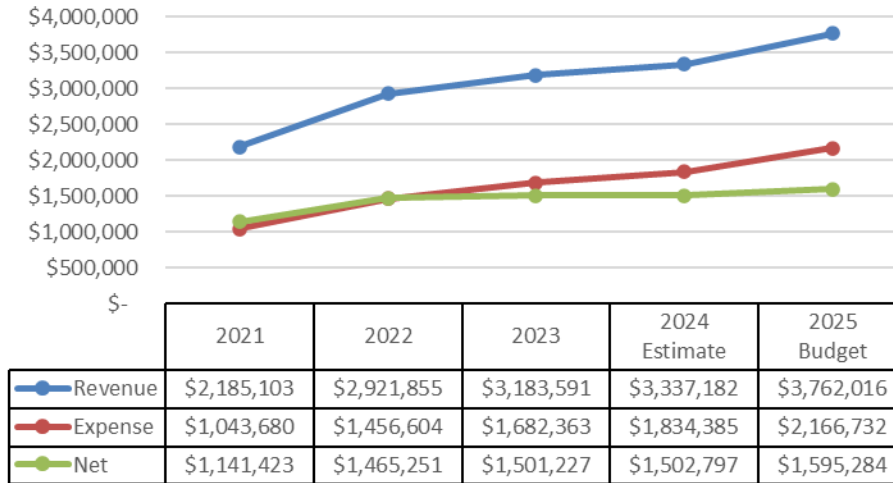
1. Reach 280 Unlimited Fitness Pass Members by December 31, 2025.
Performance Measure: % of community using unlimited fitness passes
2. Engage with 500 participants in new Austin Gardens Environmental Education programming by December 31, 2025.
Performance Measure: Number of households served
3. Offer a minimum of two e-sports leagues with 8 participants by December 31, 2025.
Performance Measure: Teen participation



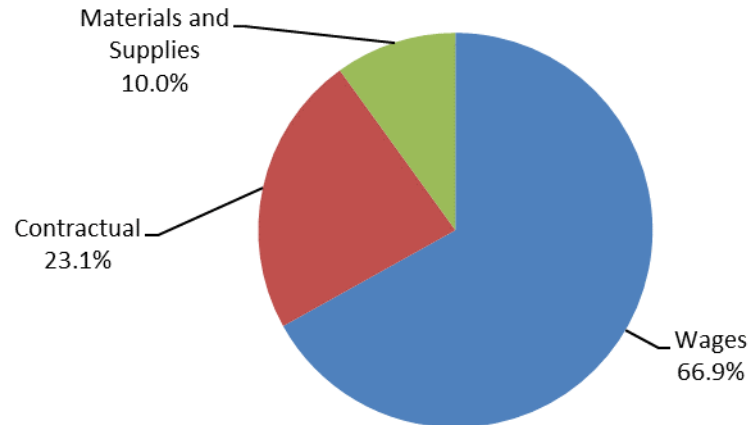
SCAW campers enjoy a beautiful summer day

General Recreation

Historical Data



2025 Expense Distribution



General Recreation
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Program Revenue	\$2,146,910	\$2,848,511	\$3,183,591	\$3,337,182	\$3,762,016
Total Revenue	\$2,146,910	\$2,848,511	\$3,183,591	\$3,337,182	\$3,762,016
Wages	\$722,848	\$877,954	\$1,046,441	\$1,200,449	\$1,449,948
Contractual	\$248,180	\$411,794	\$478,536	\$435,094	\$500,668
Materials and Supplies	\$60,057	\$129,279	\$157,386	\$198,842	\$216,116
Total Expenses	\$1,031,084	\$1,419,027	\$1,682,363	\$1,834,385	\$2,166,732
Net	\$1,115,827	\$1,429,484	\$1,501,227	\$1,502,797	\$1,595,284

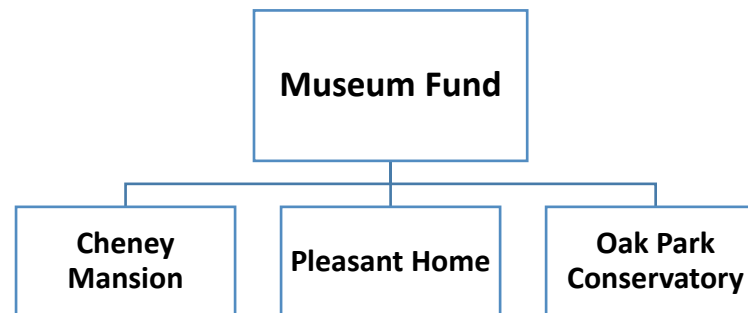
MUSEUM FUND

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 dedicated 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.



Museum Fund

2024 RESULTS

In Progress:

- Continue to focus on getting the Museum Fund’s fund balance within the 75% fund balance target by December 31, 2028, with an ending fund balance of 200% by December 31, 2024.
 - The fund balance is currently on track, with an expected year-end fund balance of 113%.

2025 GOALS

Quality Infrastructure Management

1. Replace flooring at the Conservatory's Rubenstein Room and offices by June 1, 2025.
Performance Measure: Facility report card scores

Financial Strength

1. Continue to focus on getting the Museum Fund’s fund balance within the 75% fund balance target by December 31, 2029, with an ending fund balance of 195% by December 31, 2025.
Performance Measure: Fund balance within 195%

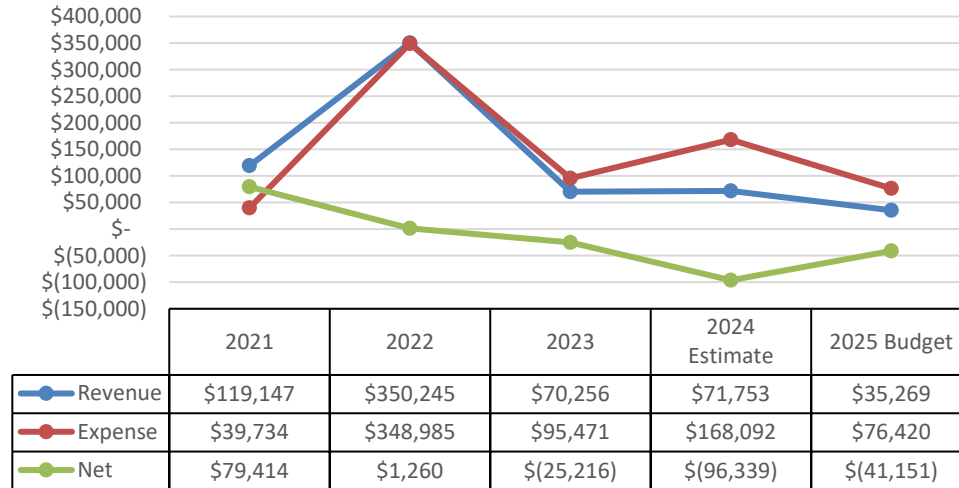


Arbor Day celebrations at Pleasant Home

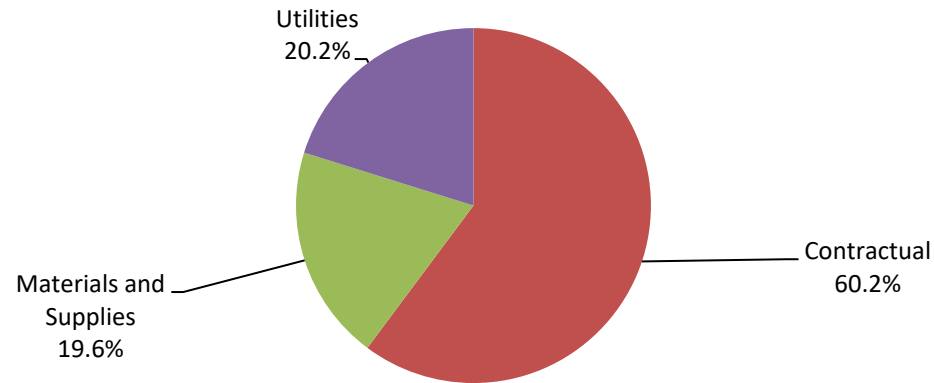


Museum Fund

Historical Data



2025 Expense Distribution

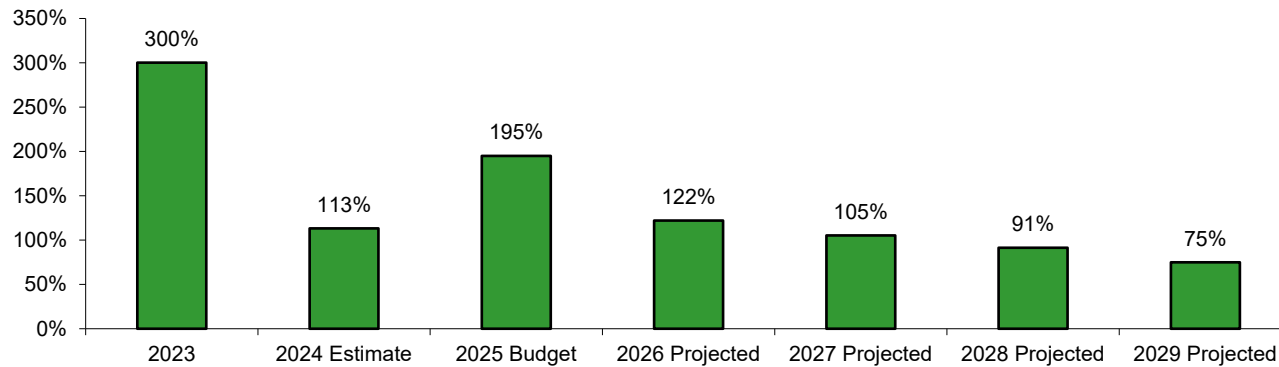




Museum Fund
Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Tax Receipts	\$70,256	\$71,753	\$35,269	\$86,680	\$90,147	\$93,753	\$77,603
Total Revenue	\$70,256	\$71,753	\$35,269	\$86,680	\$90,147	\$93,753	\$77,603
Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual	\$82,544	\$150,000	\$46,000	\$75,000	\$75,000	\$75,000	\$75,000
Materials and Supplies	\$520	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Utilities	\$12,408	\$18,092	\$15,420	\$16,191	\$17,001	\$17,851	\$18,743
Total Expenses	\$95,471	\$168,092	\$76,420	\$106,191	\$107,001	\$107,851	\$108,743
Net	(\$25,216)	(\$96,339)	(\$41,151)	(\$19,511)	(\$16,854)	(\$14,098)	(\$31,140)

Fund Balance



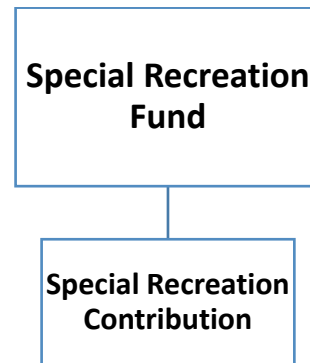
SPECIAL RECREATION FUND

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

2024 RESULTS

In Progress:

- Continue to focus on getting the Special Recreation Fund’s fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 50% by December 31, 2024.
 - The fund balance is currently expected to be at 62% by the end of 2024.

2025 GOALS

Community & Customer Focused

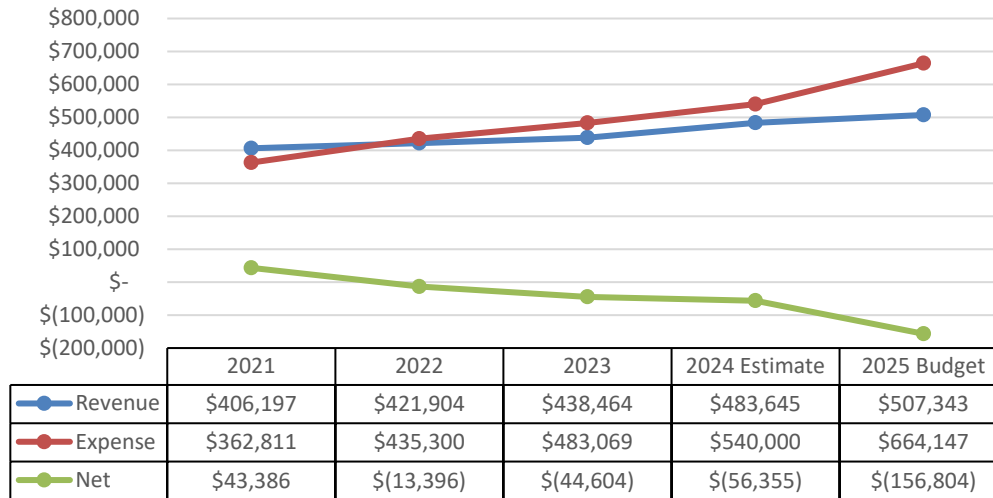
1. Continue to focus on getting the Special Recreation Fund’s fund balance within the 25% fund balance target by December 31, 2029, with an ending fund balance of 26% by December 31, 2025.
Performance Measure: Fund balances of 26% at year end



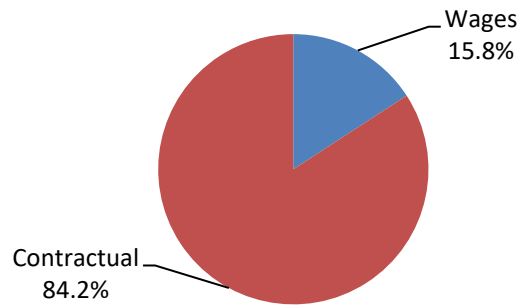
Rehm Park offers accessible playground equipment

Special Recreation Fund

Historical Data



2025 Expense Distribution



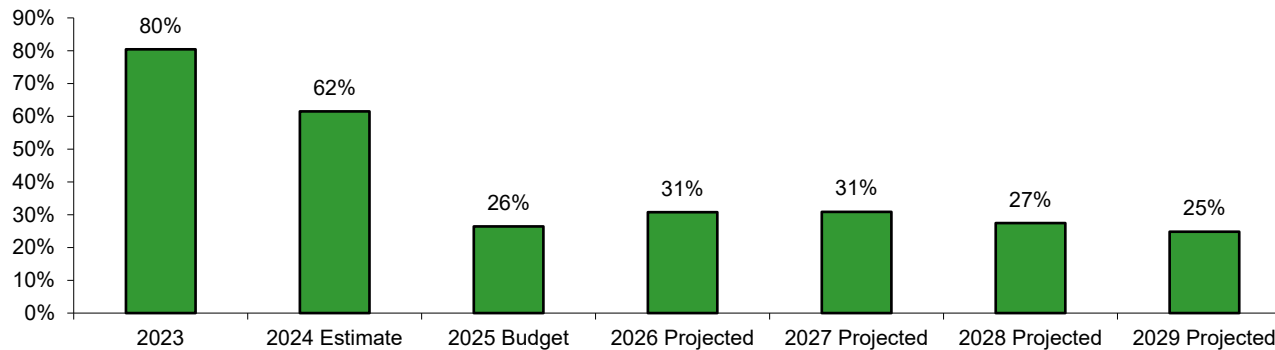


Special Recreation Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Tax Receipts	\$438,464	\$483,645	\$507,343	\$527,637	\$548,742	\$545,692	\$542,520
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$60,000
Total Revenue	\$438,464	\$483,645	\$507,343	\$577,637	\$598,742	\$595,692	\$602,520
Wages	\$42,438	\$65,000	\$105,130	\$108,284	\$111,533	\$114,879	\$118,325
Contractual	\$440,631	\$475,000	\$559,017	\$575,788	\$593,061	\$610,853	\$629,179
Total Expenses	\$483,069	\$540,000	\$664,147	\$575,788	\$593,061	\$610,853	\$629,179
Net	(\$44,604)	(\$56,355)	(\$156,804)	\$1,849	\$5,681	(\$15,161)	(\$26,659)

Fund Balance



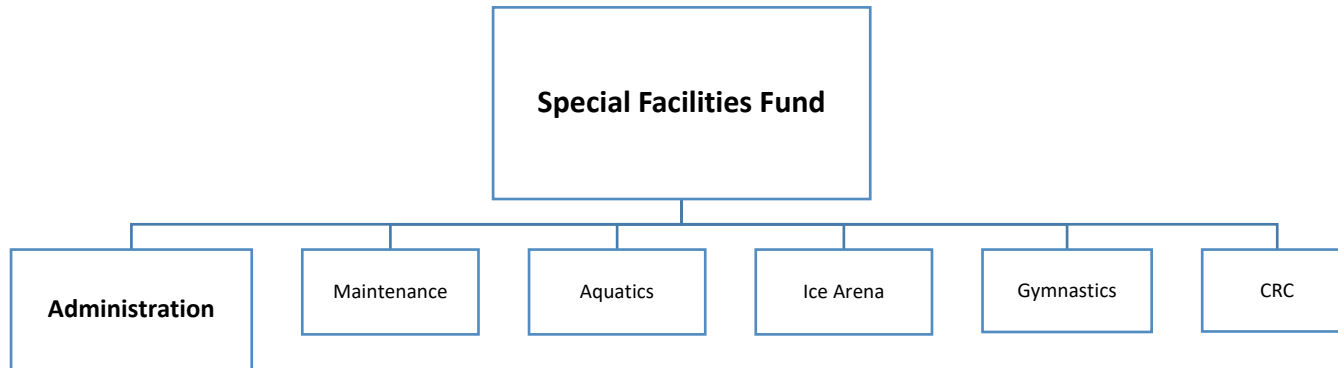
Special Facilities Administration

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.



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

Special Facilities Administration

2024 RESULTS

In Progress:

- Transfer \$200,000 to the capital budget.
 - This goal will be completed.

2025 GOALS

Community & Customer Focused

1. Transfer \$600,000 to the Capital budget by December 31, 2025.
Performance Measure: % revenue received from non-tax sources

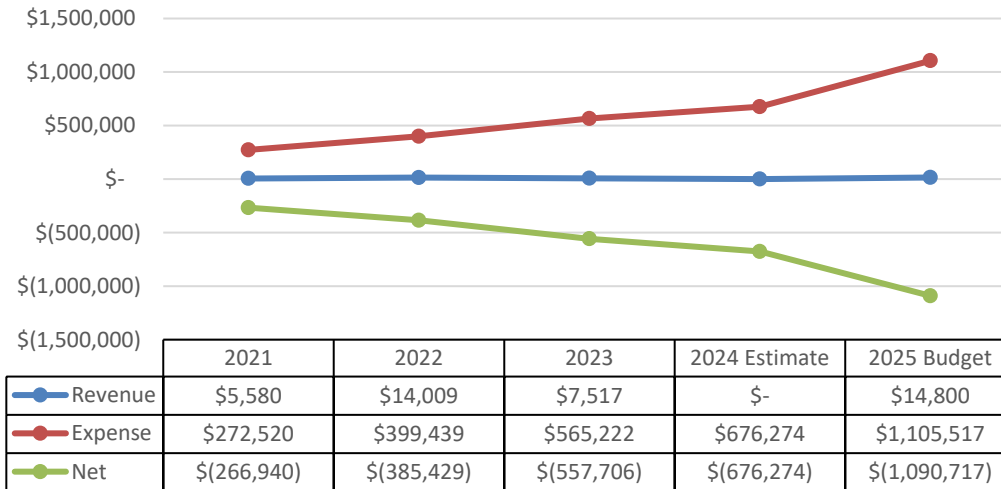


Skaters perform during the annual Ice Show at the Paul Hruby Ice Arena

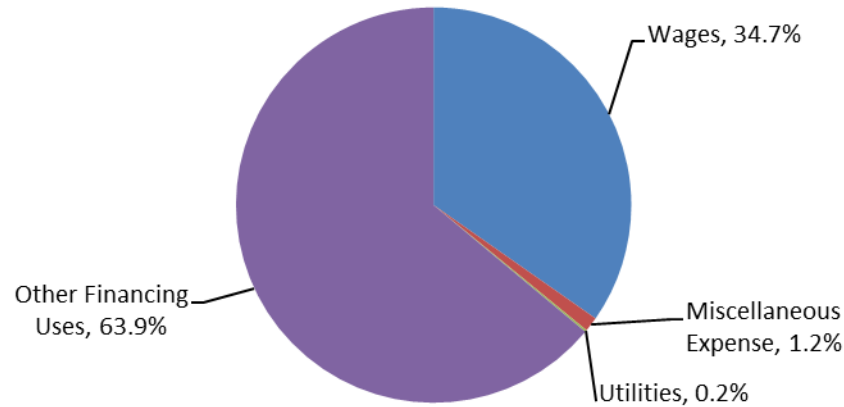


Special Facilities Administration

Historical Analysis



2025 Expense Distribution



Special Facilities Administration
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees & Charges**	\$5,580	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$14,009	\$7,517	\$0	\$14,800
Total Revenue	\$5,580	\$0	\$7,517	\$0	\$14,800
Wages	\$264,659	\$358,408	\$354,558	\$417,400	\$383,833
Miscellaneous Expense	\$4,161	\$6,481	\$7,996	\$7,700	\$13,215
Utilities	\$3,700	\$4,098	\$2,669	\$3,455	\$1,800
Other Financing Uses*	\$0	\$30,452	\$200,000	\$247,719	\$706,669
Total Expenses	\$272,520	\$399,439	\$565,222	\$676,274	\$1,105,517
Net	(\$272,520)	(\$399,439)	(\$557,706)	(\$676,274)	(\$1,090,717)

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

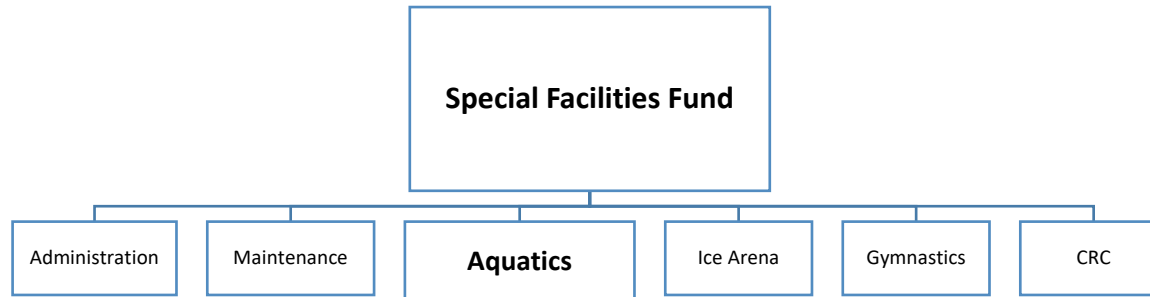
Aquatics

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

2024 RESULTS

Accomplished:

- ✓ Held a pool passholder appreciation day at Ridgeland Pool, popping up an event with inner tube water polo, wibits, log rolling events throughout the day, serving at least 800 passholders and passholder guests.
- ✓ Offered a teen pool event with a minimum of 150 teens.

2025 GOALS

Community & Customer Focused

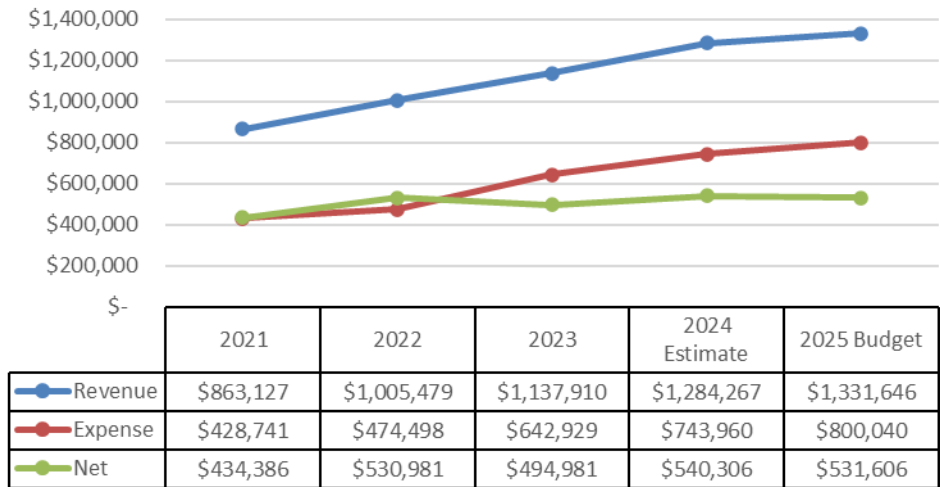
1. Host a summer opening day Kick Off Event to commemorate the opening of the new Rehm Activity Pool, serving 1,000 users on opening day.
Performance Measure: Number of households served
2. Offer specialized aquatic fitness program utilizing the resistance channel in the new activity pool, serving 15 per class session for 4 sessions by September 3, 2025.
Performance Measure: Adult participation
3. Offer a master's swim program serving 25 participants by September 3, 2025.
Performance Measure: Results of customer satisfaction survey



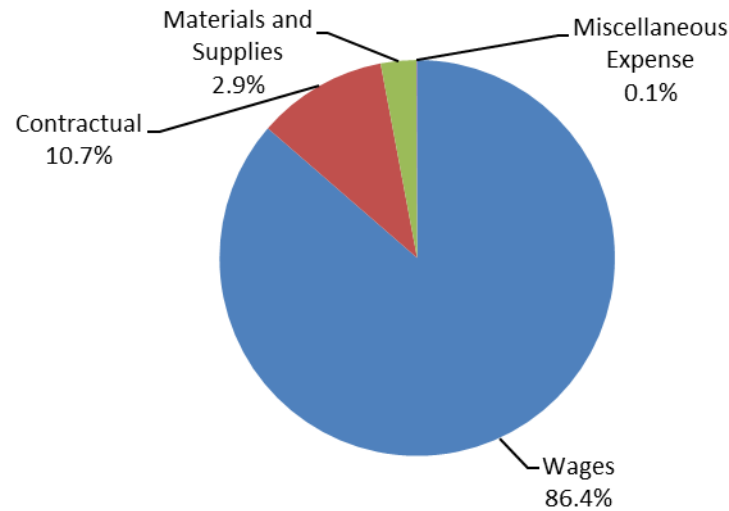
A Rehm Pool patron shows off a perfect dive

Aquatics

Historical Analysis



2025 Expense Distribution



Aquatics
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees & Charges	\$662,786	\$827,826	\$840,099	\$955,865	\$978,197
Rentals	\$25,888	\$26,084	\$16,305	\$33,000	\$21,900
Miscellaneous Revenue	\$205	\$10,623	\$10,945	\$13,559	\$13,760
Program Revenue	\$174,248	\$140,946	\$270,561	\$281,843	\$317,789
Total Revenue	\$863,127	\$1,005,479	\$1,137,910	\$1,284,267	\$1,331,646
Wages	\$384,428	\$401,355	\$555,158	\$648,356	\$690,944
Contractual Services	\$33,448	\$49,738	\$70,735	\$68,159	\$85,367
Materials and Supplies	\$10,292	\$23,313	\$16,470	\$26,945	\$23,129
Miscellaneous Expense	\$574	\$93	\$566	\$500	\$600
Total Expenses	\$428,741	\$474,498	\$642,929	\$743,960	\$800,040
Net	\$434,386	\$530,981	\$494,981	\$540,306	\$531,606

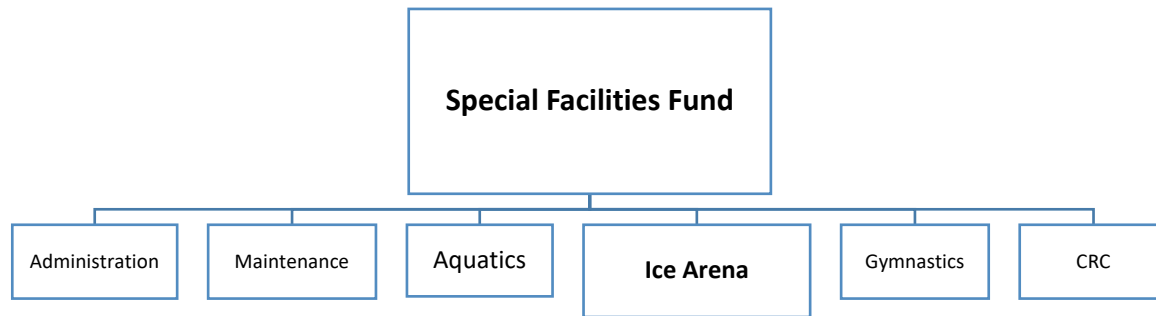
Ice Arena

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

2024 RESULTS

Accomplished:

- ✓ Improved quality of rental skate inventory by replacing 50 pairs of skates.

In Progress:

- Increase public skate and attendance by 10% over 2023 numbers by December 31, 2024.
 - We expect to reach this goal by December 31st, 2024.
- Increase learn to skate participation in the fall/winter sessions by 12% over 2023 participation numbers by December 31, 2024.
 - We expect to reach this goal by December 31st, 2024.



Ridgeland Common Public Skate

Ice Arena**2025 GOALS*****Community & Customer Focused***

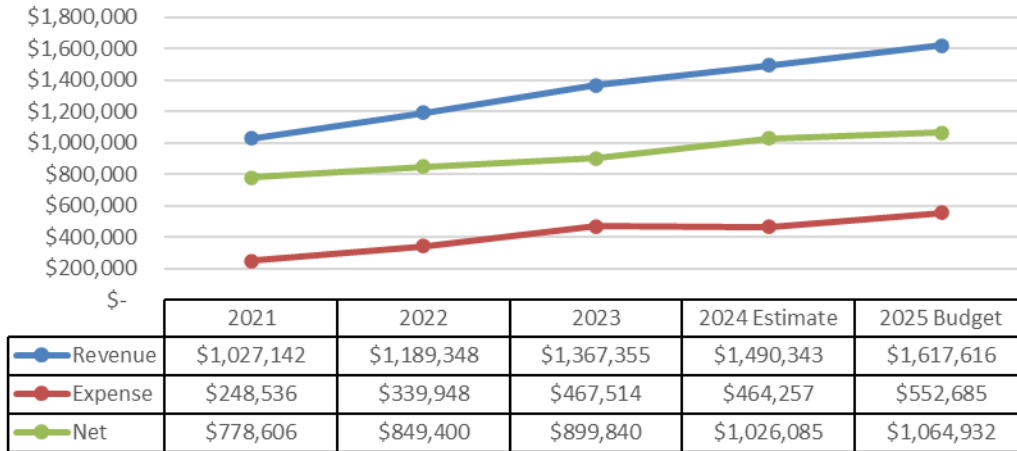
1. Host a four team Mite Jamboree with 12 players per team competing by December 31, 2025.
Performance Measure: Youth participation
2. Develop a 5-7 year old hockey program with a minimum of 100 participants by December 31, 2025.
Performance Measure: Youth participation
3. Purchase a Sparx Skate Sharpening Machine to improve the quality of our rental skates by February 1, 2025.
Performance Measure: Results of customer satisfaction survey

Organizational Excellence

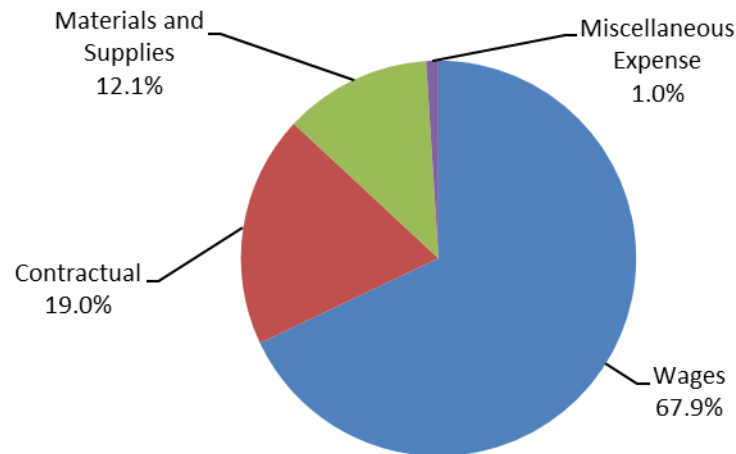
1. Offer a 7-week Jr. Figure Skating Coach class that includes volunteer time with 10 participants by October 31, 2025.
Performance Measure: Volunteer hours
2. Introduce composting in staff break and kitchen areas at RCRC by February 1, 2025.
Performance Measure: Employee satisfaction scores
3. Host a new special skate for a minimum of 100 participants by December 31, 2025.
Performance Measure: Employee satisfaction scores

Ice Arena

Historical Analysis



2025 Expense Distribution



Ice Arena
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees & Charges	\$136,465	\$188,216	\$224,499	\$233,327	\$238,210
Rental Income	\$261,720	\$202,874	\$191,810	\$230,500	\$264,022
Miscellaneous Revenue	\$1,691	\$5,094	\$7,323	\$2,020	\$3,010
Program Revenue	\$627,265	\$793,164	\$943,722	\$1,024,496	\$1,112,374
Total Revenue	\$1,027,142	\$1,189,348	\$1,367,355	\$1,490,343	\$1,617,616
Wages	\$202,720	\$246,723	\$291,604	\$319,866	\$375,534
Contractual Services	\$35,254	\$61,389	\$127,319	\$94,744	\$104,895
Materials and Supplies	\$9,946	\$29,081	\$46,959	\$45,299	\$66,716
Miscellaneous Expense	\$616	\$2,755	\$1,631	\$4,349	\$5,540
Total Expenses	\$248,536	\$339,948	\$467,514	\$464,257	\$552,685
Net	\$778,606	\$849,400	\$899,840	\$1,026,085	\$1,064,932

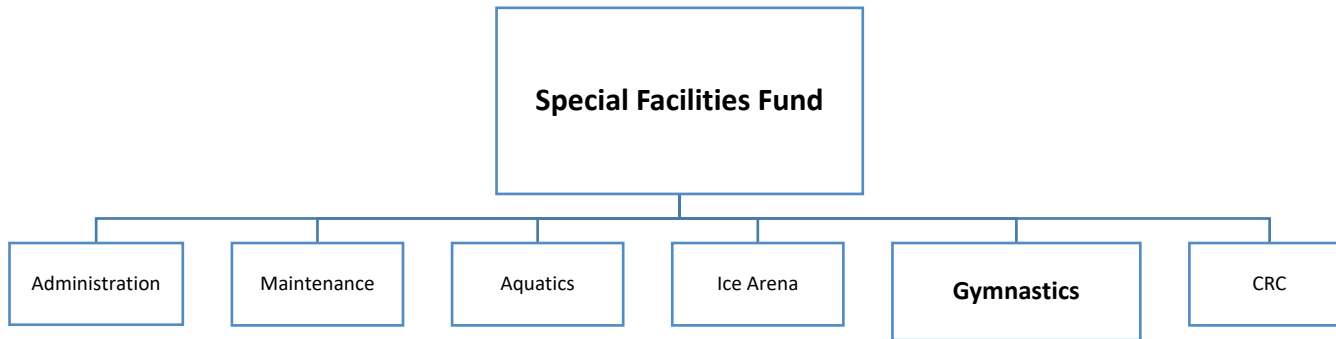
Gymnastics

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 aged 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

2024 RESULTS

Accomplished:

- ✓ Offered a tumbling cheer program.

In Progress:

- Create, organize, and promote 8 gymnastics field trips for surrounding Oak Park Day Care, Preschools, and Elementary schools designed for children who cannot attend regular gym programming due to time or other constraints by December 31, 2024.
 - Goal was suspended due to staffing shortages. Looking to offer in the Fall session with marketing to nearby schools and daycares.
- Market, schedule, and host 12 “Parents Night Out” events once a month on Friday evenings from 6pm-10pm, the 12th of which will be hosted before December 31, 2024.
 - Staff have hosted 8 “Parents Night Out” events, and are on target to complete this goal.
- Expand collection of ninja equipment to increase program participation by a minimum of 20% by December 31, 2024.
 - Currently in progress. There are two more Ninja programs slated for the end of the year and we are expecting to achieve this goal.



Boys gymnastics Nationals qualifiers

Gymnastics**2025 GOALS*****Community & Customer Focused***

1. Offer four "School Night Out" events to nearby Oak Park schools to further diversify and promote gymnastics activities at the GRC by December 31, 2025.
Performance Measure: Youth participation
2. Offer six weeks of summer gymnastics camp by the end of summer 2025.
Performance Measure: Youth participation

Quality Infrastructure Management

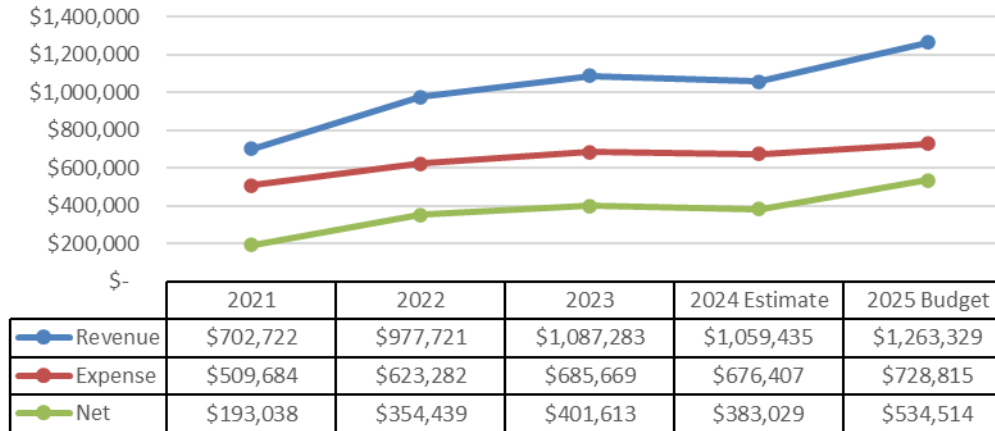
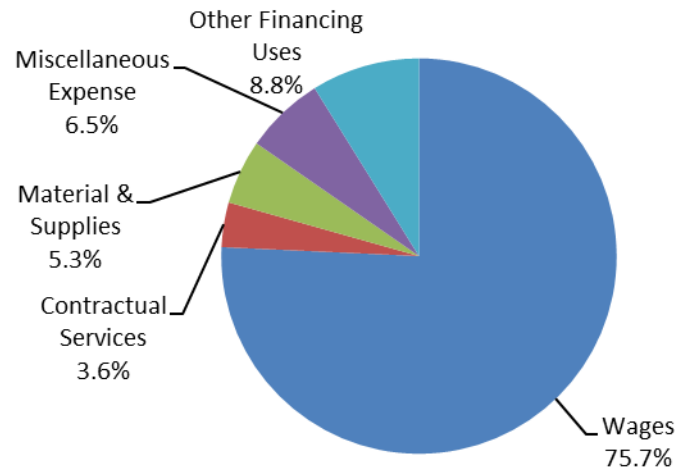
1. Replace folding incline mats, springboards, pit foam, floor training bars, vault trainer and parallel blocks by August 31, 2025.
Performance Measure: Number of accidents/incidents

Staff Excellence

1. Offer one guest lead training presentation with an emphasis on safety procedures including hands-on spotting safety. This will take place during the break between summer and fall sessions, no later than August 31, 2025.
Performance Measure: Internal training satisfaction

Financial Strength

1. Offer Co-Ed Challenge/ Ninja class-expanding on the success of the Ninja Challenge program, offer a weekly program promoting strength, conditioning, and Ninja course creation for 10 participants by April 1, 2025.
Performance Measure: Youth participation

Gymnastics
Historical Data

2025 Expense Distribution


Gymnastics
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$61,504	\$90,449	\$129,642	\$111,519	\$114,735
Rentals	\$7,403	\$42,009	\$44,400	\$47,734	\$50,200
Miscellaneous Revenue	\$6,116	\$11,324	\$0	\$0	\$0
Program Revenue	\$627,699	\$833,939	\$913,241	\$900,183	\$1,098,394
Total Revenue	\$702,722	\$977,721	\$1,087,283	\$1,059,435	\$1,263,329
Wages	\$429,967	\$454,403	\$507,203	\$506,878	\$551,922
Contractual Services	\$31,798	\$40,351	\$32,373	\$12,003	\$26,600
Material & Supplies	\$20,263	\$30,160	\$36,185	\$25,816	\$38,466
Miscellaneous Expense	\$27,656	\$16,827	\$55,070	\$46,910	\$47,347
Other Financing Uses*	\$0	\$81,541	\$54,838	\$84,800	\$64,480
Total Expenses	\$509,684	\$623,282	\$685,669	\$676,407	\$728,815
Net	\$193,038	\$354,439	\$401,613	\$383,029	\$534,514

*Other Financing Uses: Employee Health Insurance Transfer

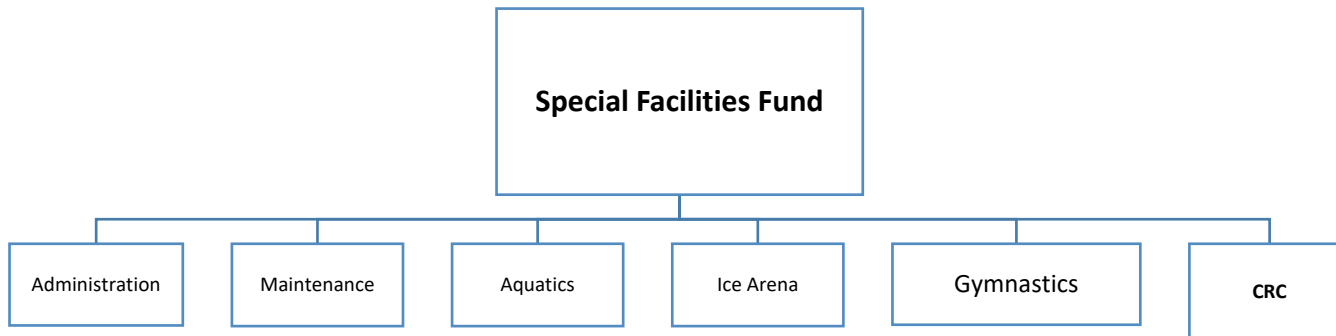
CRC

Statement of Service

The CRC, or the Community Recreation Center, provides a welcome and open space for all Oak Park residents to enjoy.

Description

The Oak Park CRC offers a free walking track, E-sports, after school programming, and many other activities. From inclusive locker rooms to the building’s net-zero footprint, the CRC was built with the community and its collective wellbeing in mind, giving everyone in the community a space to move, learn, connect and thrive.



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



CRC

2024 RESULTS

Accomplished:

- ✓ Increased December 2023 CRC paid memberships to a minimum of 3,500 adult memberships and a minimum of 500 under 18 memberships.
- ✓ Served 840 youth with after school program at the CRC.

In Progress:

- To implement an art therapy program to serve at least 50 youth by December 31, 2024.
 - This goal was a specific focus for previous supervisor. It has been revised to implementing a girls engagement group within the CRC afterschool program.
- To offer a minimum of 4 fit challenges for the members at the CRC with a minimum of 100 participants by December 31, 2024.
 - We have had 25 participants thus far through two challenges with three challenges remaining.

2025 GOALS

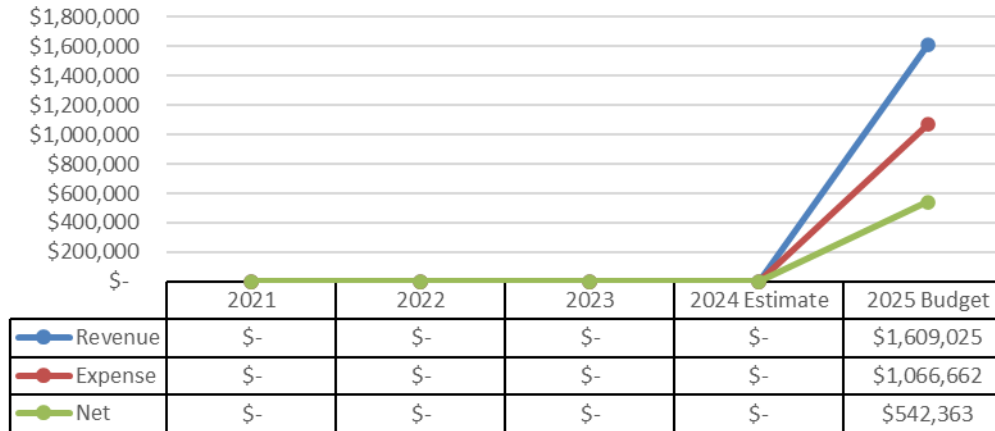
Community & Customer Focused

1. To secure local wellness partners and host monthly wellness screenings/seminars at the CRC that will total a minimum of 120 participants by December 31, 2025.
Performance Measure: Number of households served
2. To retain a minimum of 50% of December 2024 CRC paid monthly members through December 2025.
Performance Measure: CRC Membership
3. Maintain an average of 75 daily afterschool participants for the 2024-25 CRC afterschool program between January 1 and December 31, 2025 on days when the afterschool program is running.
Performance Measure: Teen participation



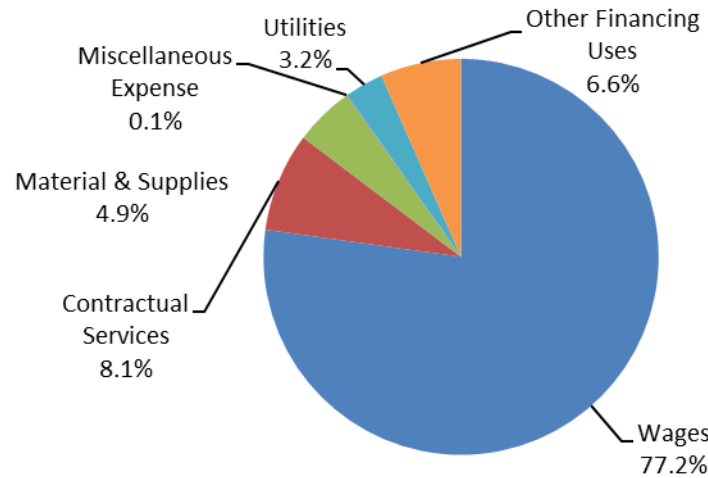
CRC

Historical Data



* Please note that, prior to 2025, the CRC budget was accounted for in the Recreation fund.

2025 Expense Distribution





CRC

Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$0	\$0	\$0	\$0	\$1,507,225
Rentals	\$0	\$0	\$0	\$0	\$0
Sponsorships & Donations	\$0	\$0	\$0	\$0	\$100,000
Program Revenue	\$0	\$0	\$0	\$0	\$1,800
Total Revenue	\$0	\$0	\$0	\$0	\$1,609,025
Wages	\$0	\$0	\$0	\$0	\$823,409
Contractual	\$0	\$0	\$0	\$0	\$86,260
Materials and Supplies	\$0	\$0	\$0	\$0	\$52,290
Miscellaneous Expense	\$0	\$0	\$0	\$0	\$600
Utilities	\$0	\$0	\$0	\$0	\$33,700
Other financing uses	\$0	\$0	\$0	\$0	\$70,403
Total Expenses	\$0	\$0	\$0	\$0	\$1,066,662
Net	\$0	\$0	\$0	\$0	\$542,363

*Other Financing Uses: Employee Health Insurance Transfer

Special Facilities Maintenance

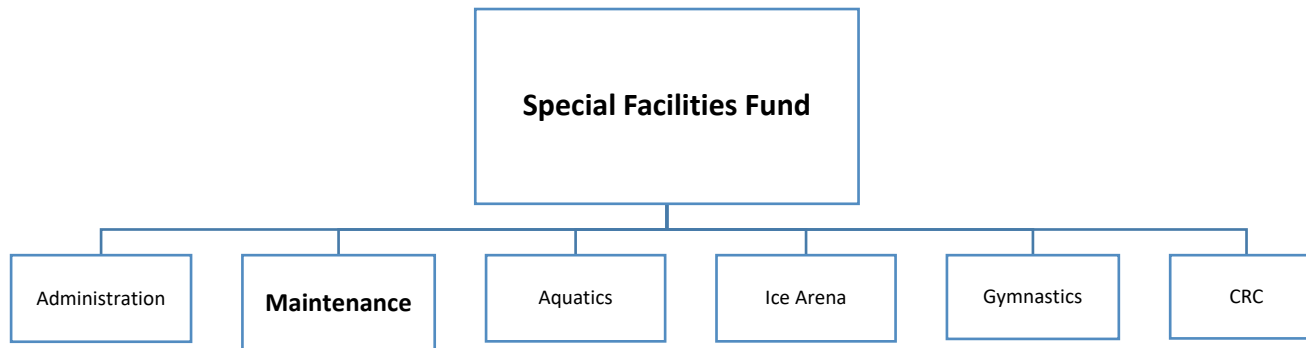
Statement of Service

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

2024 RESULTS

Accomplished:

- ✓ Installed new recycling receptacles with bilingual signage at Rehm Pool and Ridgeland Common Recreation Center.
- ✓ Hired 3-4 part-time custodial positions to improve facility cleanliness.
- ✓ Installed high quality, stainless steel valve and deck shut off capability at Ridgeland Common Recreation Center to improve flood control.

In Progress:

- Replace Rehm wading pool pump and motor, competitively pricing and installing by March 31, 2024.
 - This item has been partially completed, pump and motor were not available prior to the beginning of the season but have been purchased for installation in the new pump room for the 2025 pool season.
- Install operational valve to provide remote access to compressor and chemical controllers providing live data and alarm pushing capabilities by March 1, 2024.
 - Current controllers at RCRC are not able to be accessed remotely. New controllers will be installed by December 31, 2024.



Paint robot equipment

Special Facilities Maintenance**2025 GOALS****Organizational Excellence**

1. Remodel Rehm cashier booths by May 1, 2025, opening them up and providing better site lines to patrons, improving staff ability to inspect coolers and enforce bathing suit, swim diaper and rubber pant rules.
Performance Measure: Number of accidents/incidents [Click or tap here to enter text.](#)
2. Purchase Wave 140 vacuum for new Rehm activity pool for ease of maintenance by May 1, 2025.
Performance Measure: Facility report card scores

Staff Excellence

1. Hire and train 2 seasonal Lead Maintenance staff for pool operations by May 1, 2025 to support full-time maintenance staff ensuring consistent staff coverage for pool operations 7 days a week.
Performance Measure: Facility report card scores

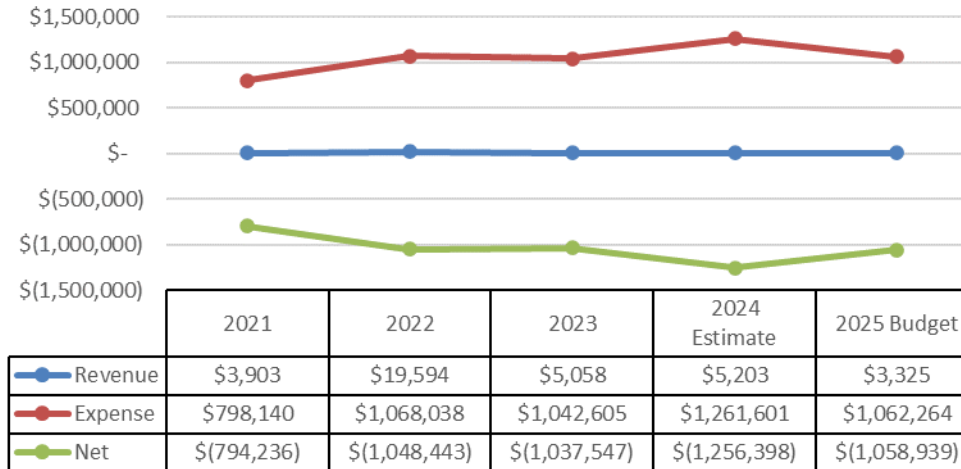
Quality Infrastructure Management

1. Install a new play feature pump and motor at Rehm Pool, replacing the current 27 year old pump and motor by April 15, 2025.
Performance Measure: Facility report card scores
2. Install matching decorative fence at Rehm Pool to fully enclose play area with one self-closing/self-latching gate by May 1, 2025.
Performance Measure: Number of accidents/incidents
3. Add caulking to the southwest corner of the GRC by June 30, 2025.
Performance Measure: Facility report card scores
4. Add electric capacity at GRC and RCRC for future electrical equipment by July 31, 2025.
Performance Measure: Facility report card scores

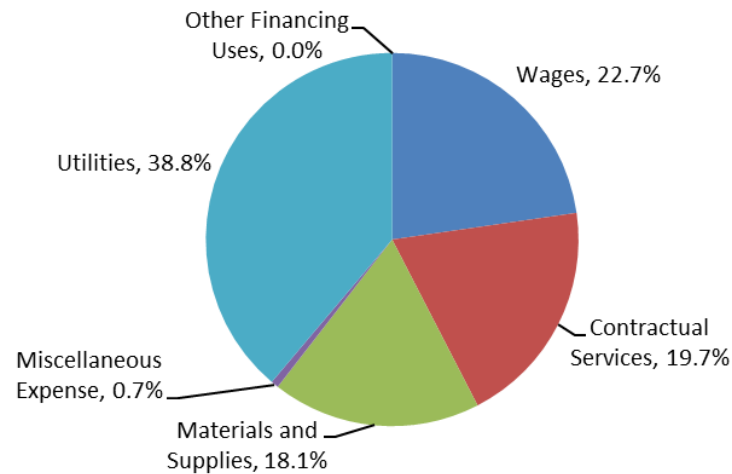


Special Facilities Maintenance

Historical Data



2025 Expense Distribution



Special Facilities Maintenance
Budget Detail

	2021	2022	2023	2024 Estimate	2025 Budget
Fees and Charges	\$3,873	\$3,753	\$2,855	\$3,000	\$3,200
Miscellaneous Revenue	\$31	\$15,841	\$2,203	\$2,203	\$125
Total Revenue	\$3,903	\$19,594	\$5,058	\$5,203	\$3,325
Wages	\$290,339	\$359,019	\$375,206	\$397,000	\$241,292
Contractual Services	\$92,075	\$131,938	\$169,293	\$233,951	\$209,358
Materials and Supplies	\$102,663	\$125,324	\$128,147	\$155,804	\$192,330
Miscellaneous Expense	\$0	\$379	\$3,560	\$4,874	\$6,984
Utilities	\$313,063	\$387,372	\$341,554	\$409,713	\$412,300
Other Financing Uses*	\$0	\$64,005	\$24,846	\$60,259	\$0
Total Expenses	\$798,140	\$1,068,038	\$1,042,605	\$1,261,601	\$1,062,264
Net	(\$794,236)	(\$1,048,443)	(\$1,037,547)	(\$1,256,398)	(\$1,058,939)

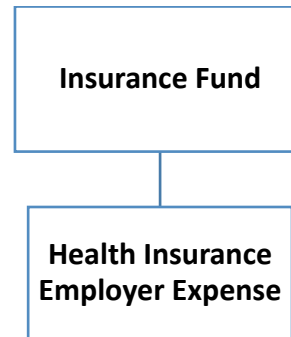
*Other Financing Uses: Employee Health Insurance Transfer

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

2024 RESULTS

In Progress:

- Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 45% by December 31, 2024.
 - The fund balance is expected to end at 53% by the year end.

2025 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, 2029, with an ending fund balance of 44% by December 31, 2025.
Performance Measure: Fund balances of 44% by year end.

Staff Excellence

1. Enroll 250 employees in their employee CRC membership benefit by December 31, 2025.
Performance Measure: Staff Wellness

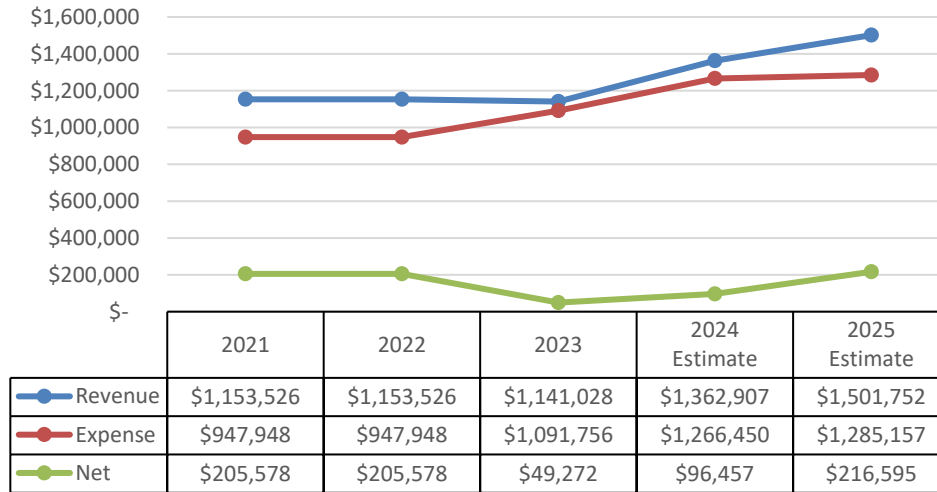


Barrie Park grand reopening after renovations

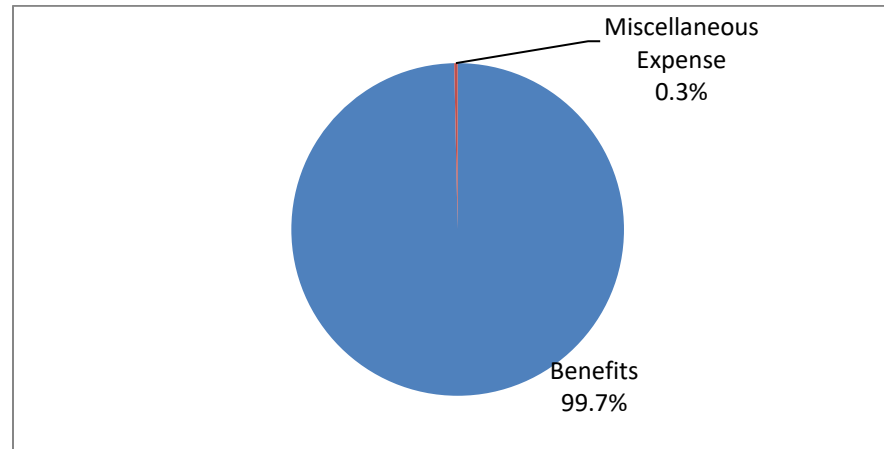


Insurance Fund

Historical Data



2025 Expense Distribution



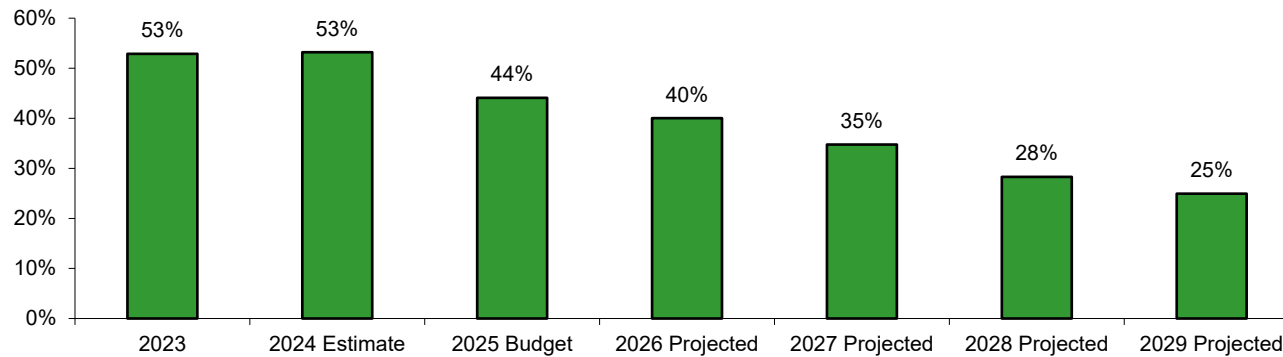


Insurance Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Fees and Charges	\$160,390	\$190,000	\$216,337	\$222,827	\$229,512	\$236,397	\$243,489
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$980,638	\$1,172,907	\$1,273,915	\$1,312,132	\$1,351,496	\$1,392,041	\$1,433,803
Total Revenue	\$1,141,028	\$1,362,907	\$1,490,252	\$1,534,959	\$1,581,008	\$1,628,438	\$1,677,292
Benefits	\$1,091,756	\$1,261,450	\$1,496,752	\$1,564,105	\$1,634,490	\$1,708,042	\$1,793,444
Miscellaneous Expense	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Expenses	\$1,091,756	\$1,266,450	\$1,501,752	\$1,569,105	\$1,639,490	\$1,713,042	\$1,798,444
Net	\$49,272	\$96,457	(\$11,500)	(\$34,146)	(\$58,482)	(\$84,604)	(\$121,153)

Fund Balance



CAPITAL PROJECTS FUND

Description

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

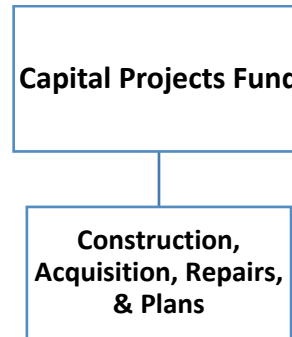
The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2024, the CIP was updated and projects included in the 2025 budget contain previously allocated projects.

The proposed budget includes \$9.5 million in expenditures. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Field Center replacement
- Geothermal installation at Cheney Mansion
- Continued expansion of Carroll Center
- Rehm Park Improvements
- Dole Center Updates
- Rehm Pool Phase 1 improvements
- Master Plan Updates to Andersen Park
- 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 2023-2029.

	<u>2022</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Budgeted</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Projected</u>	<u>2027</u> <u>Projected</u>	<u>2028</u> <u>Projected</u>
Capital Project Expense	\$15,879,874	\$9,164,294	\$3,667,540	\$8,297,540	\$5,370,000	\$5,470,000	\$2,985,000
Per Capita Amount	\$291	\$168	\$67	\$152	\$98	\$100	\$55
	<u>2023</u>	<u>2024 Estimated</u>	<u>2025 Budgeted</u>	<u>2026 Projected</u>	<u>2027 Projected</u>	<u>2028 Projected</u>	<u>2029 Projected</u>
Capital Project Expense	\$8,955,544	\$3,130,000	\$9,548,000	\$5,522,450	\$3,710,000	\$5,030,000	\$5,085,000
Per Capita Amount	\$175	\$61	\$186	\$108	\$72	\$98	\$99
	<u>2022</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Budgeted</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Projected</u>	<u>2027</u> <u>Projected</u>	<u>2028</u> <u>Projected</u>
Capital Project Expense	\$15,879,874	\$9,164,294	\$3,667,540	\$8,297,540	\$5,370,000	\$5,470,000	\$2,985,000
Per Capita Amount	\$291	\$168	\$67	\$152	\$98	\$100	\$55



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

Capital Projects Fund

2024 RESULTS

In Progress:

- Implementation of 2024 projects from the 2024-2028 Capital Improvement Plan by December 31, 2024.
 - All projects are in progress or scheduled for this year except for the turf field at Irving with D97 and the Andersen Park project; these projects have been delayed until 2025.

2025 GOALS

Quality Infrastructure Management

1. Implementation of 2025 projects from the 2025-2029 Capital Improvement Plan by December 31, 2025.
Performance Measure: Facility report card scores

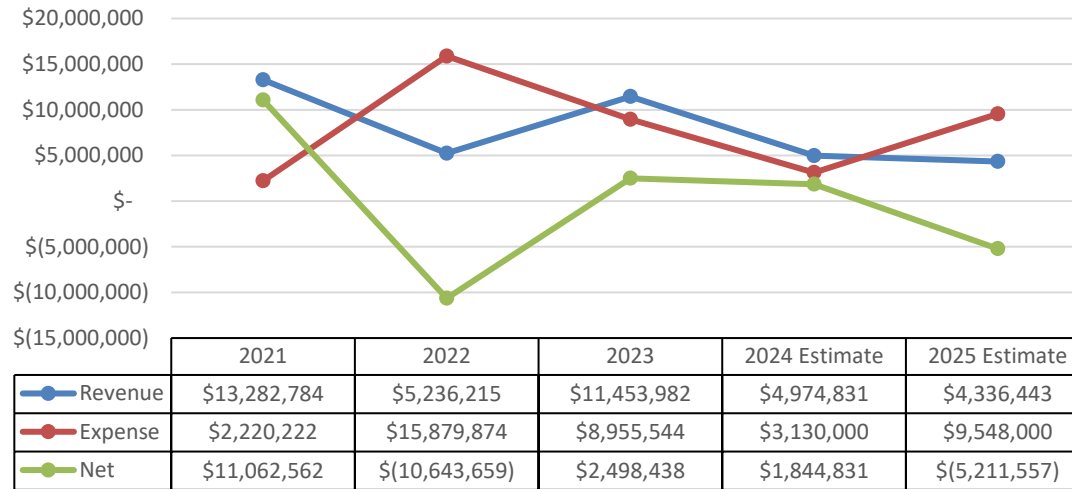


Field Center to be replaced with new building in 2025



Capital Projects Fund

Historical Data

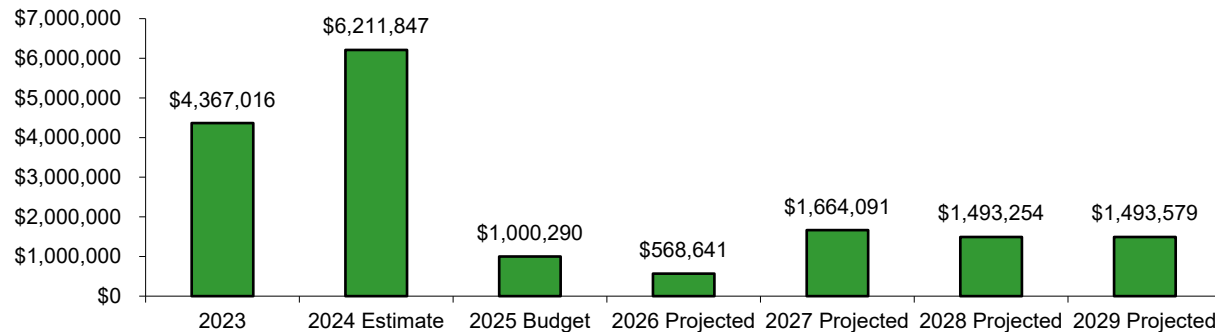


2025 Expense Distribution

100% Capital Projects

Capital Projects Fund
Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Intergovernmental	\$7,342,194	\$711,463	\$150,000	\$337,500	\$0	\$0	\$0
Miscellaneous Revenue	\$19,957	\$5,000	\$0	\$0	\$0	\$0	\$0
Donations	\$522,064	\$165,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Property Tax Contribution	\$1,532,084	\$1,593,368	\$1,671,443	\$1,738,301	\$1,790,450	\$1,844,163	\$1,899,488
Debt Proceeds	\$37,683	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$2,000,000	\$2,500,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Revenue	\$11,453,982	\$4,974,831	\$4,336,443	\$5,090,801	\$4,805,450	\$4,859,163	\$4,914,488
ADA/Surveys	\$81,900	\$375,000	\$75,000	\$75,000	\$75,000	\$105,000	\$300,000
Nonsite Specific	\$64,804	\$190,000	\$350,000	\$650,000	\$100,000	\$200,000	\$50,000
Vehicle/Equipment/Tech	\$194,101	\$100,000	\$287,000	\$330,000	\$150,000	\$365,000	\$295,000
Park/Master Improvements	\$2,332,483	\$2,405,000	\$8,776,000	\$4,407,450	\$3,325,000	\$4,300,000	\$4,380,000
Community Recreation Center	\$6,282,256	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Total Expenses	\$8,955,544	\$3,130,000	\$9,548,000	\$5,522,450	\$3,710,000	\$5,030,000	\$5,085,000
Net	\$1,906,260	\$1,844,831	(\$5,211,557)	(\$431,649)	\$1,095,450	(\$170,837)	(\$170,512)

Fund Balance


HISTORIC PROPERTIES OPERATIONS FUND

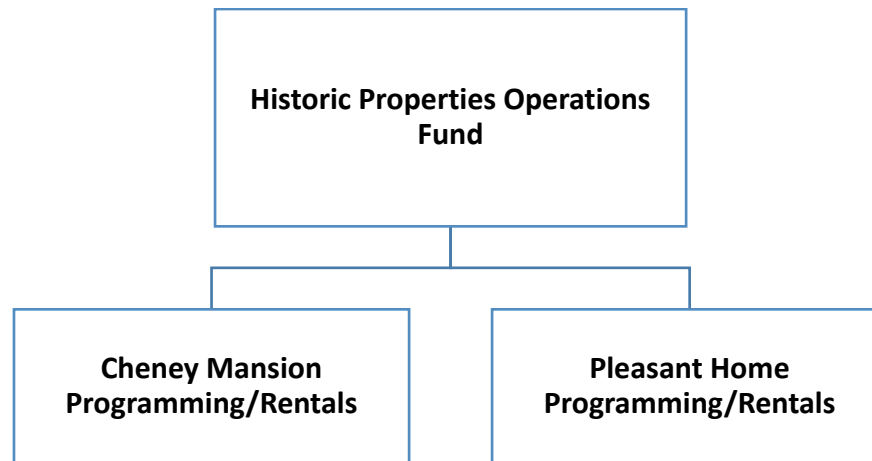
Statement of Service

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.

Historic Properties Operations Fund

2024 RESULTS

Accomplished:

- ✓ Created a landing page for new residents and new customers on the District's website.

In Progress:

- Increase Corporate rental revenue by 10% over 2023 totals by December 31, 2024.
 - Budgeted: \$16,500, projecting \$13,000. Still have potential uptick toward budgeted number as marketing is launching a rental campaign August through the end of the year.
- Achieve \$100,000 in program revenue by December 31, 2024.
 - Currently at \$70,500 in program revenue with Fall/Holiday event registrations still to come. Projecting on achieving this goal.



Bridgerton party at Cheney Mansion

Historic Properties Operations Fund**2025 GOALS*****Community & Customer Focused***

1. Increase the space utilization by 5% at both Cheney and Pleasant Home by December 31, 2025.
Performance Measure: Households served
2. Add three holiday events in partnership with Fitzgerald's Music Venue for November and December to take place at both Cheney Mansion and Pleasant home.
Performance Measure: Number of households served
3. Partner with the Oak Park Area Arts Council to have an event at Cheney Mansion by June 30, 2025.
Performance Measure: Number of households served
4. Add a winter music series with Bach Cellar Suites by May 31, 2025, with a minimum of 80 attendees.
Performance Measure: Number of households served

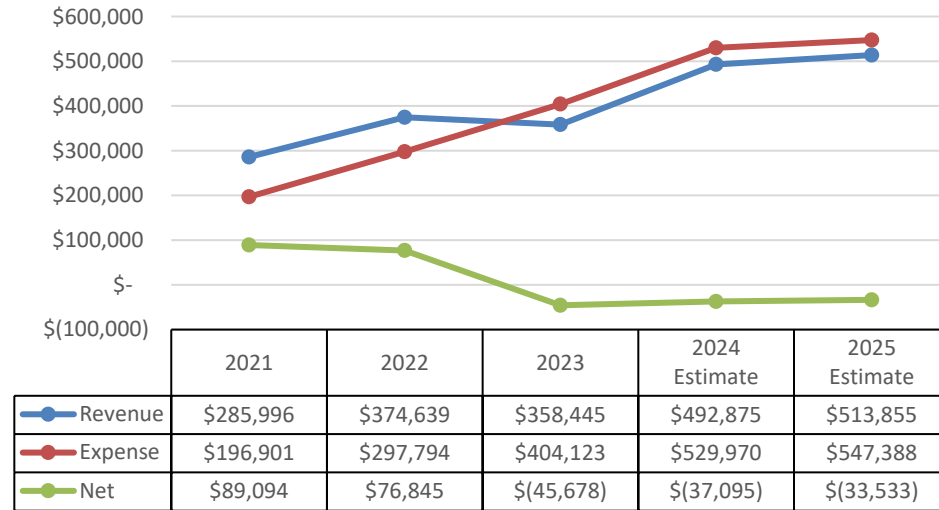
Quality Infrastructure Management

1. Replace gas stove with an electric professional catering oven/stove at Pleasant Home by June 1, 2025.
Performance Measure: Facility Usage

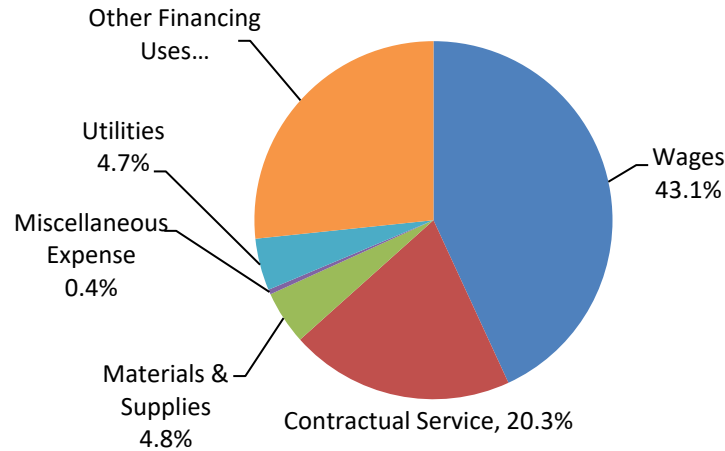


Historic Properties Operations Fund

Historic Analysis



2025 Expense Distribution

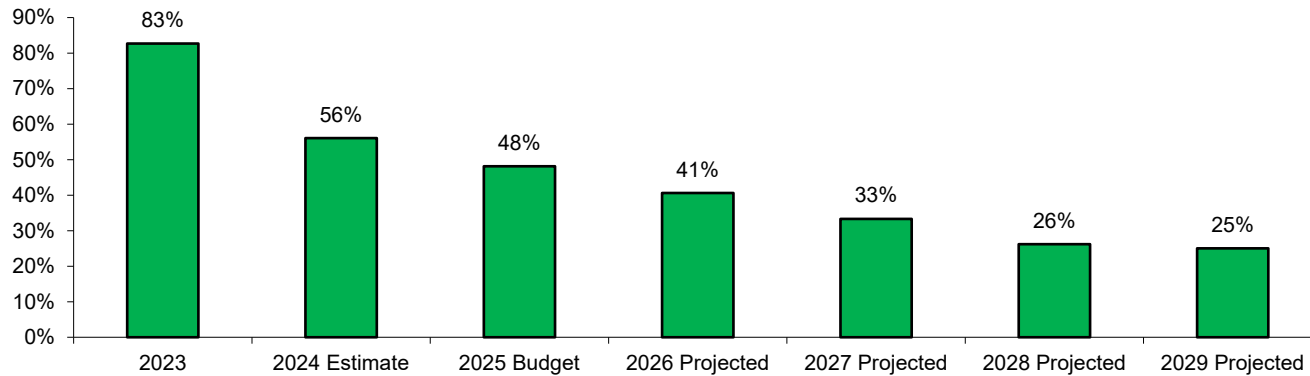


Historic Properties Operations Fund

Budget Detail

	2023	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Fees and Charges	\$24,400	\$18,000	\$19,000	\$19,570	\$20,157	\$20,762	\$21,385
Rental Income	\$224,366	\$329,425	\$337,824	\$347,959	\$358,397	\$369,149	\$375,724
Program Revenue	\$109,679	\$145,450	\$157,031	\$161,742	\$166,594	\$171,592	\$176,740
Total Revenues	\$358,445	\$492,875	\$513,855	\$529,271	\$545,149	\$561,503	\$576,848
Wages	\$212,599	\$219,820	\$236,046	\$243,127	\$250,421	\$257,934	\$265,672
Contractual Service	\$96,048	\$103,518	\$110,872	\$114,198	\$117,624	\$121,153	\$124,787
Materials & Supplies	\$25,259	\$24,940	\$26,465	\$27,259	\$28,077	\$28,919	\$29,787
Miscellaneous Expense	\$4,986	\$2,414	\$2,414	\$2,486	\$2,561	\$2,638	\$2,717
Utilities	\$18,115	\$25,398	\$25,700	\$26,471	\$27,265	\$28,083	\$28,926
Other Financing Uses	\$47,115	\$153,880	\$145,891	\$150,268	\$154,776	\$159,419	\$164,202
Total Expenses	\$404,123	\$529,970	\$547,388	\$563,810	\$580,724	\$598,146	\$616,090
Net	(\$45,678)	(\$37,095)	(\$33,533)	(\$34,539)	(\$35,575)	(\$36,642)	(\$39,242)

Fund Balance





2024 Tax Year Levy – Abatement Ordinance for the 2019/2020 Bonds

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org



Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: October 25, 2024

Re: 2024 Tax Year Levy – Abatement Ordinance for 2019 Bond 2024-11-02



Statement

The District issued \$7,800,000 in General Obligation Refunding Park Bonds (Alternative Revenue Source), Series 2019, in October 2019. As a general obligation bond, the establishing ordinance provides for an annual property tax levy unless an annual abatement ordinance is adopted and filed with the County Clerk.

Discussion

When the District announced it was issuing park bonds, it did so stating that there would not be a property tax increase to pay for the bonds. In order to keep its pledge, the District will need to adopt an annual property tax abatement ordinance that abates or eliminates the property tax levy to be collected for payment on the General Obligation Refunding Park Bonds (Alternative Revenue Source), Series 2019.

The amount to be abated for the 2024 tax year, collected on the tax bills issued in 2025, is \$301,400. The alternative source of revenue used to pay the debt service for the 2019 bond issue is the recreation levy component of the District's general property tax levy.

Recommendation

Staff recommends the 2024 Tax Levy Abatement Ordinance 2024-11-02 for the 2019 Bond be approved.

Attachment: Abatement Ordinance 2019 for Bond 2024-11-02

**Park District of Oak Park
Ordinance No. 2024-11-02**

AN ORDINANCE abating the taxes heretofore levied for the year 2024 to pay debt service on the General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019, of the Park District of Oak Park, Cook County, Illinois.

WHEREAS, the Board of Park Commissioner (the “Board”) of the Park District of Oak Park, Cook County, Illinois (the “District”), by ordinance adopted on the 5th day of September, 2019, as supplemented by a notification of sale (the “Ordinance”), did provide for the issue of its General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019 (the “Bonds”) and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS, the District will have Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2024 to pay the principal of and interest on the Bonds be abated in its entirety;

NOW THEREFORE, it is hereby ordained by the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2024 in the Ordinance, namely three hundred and one thousand four hundred dollars (\$301,400), is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Cook County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2024 in its entirety in accordance with the provisions hereof.

Section 3. Effective Date. This Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted by roll call vote November 21, 2024.

Ayes: _____

Nays: _____

Abstained: _____

Absent & Not Voting: _____

By: _____
Kassie Porreca, Park Board President

ATTEST:

Sandy Lentz, Secretary



Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: October 25, 2024

Re: 2024 Tax Year Levy – Abatement Ordinance for 2020 Bond 2024-11-02



Statement

The District issued \$9,860,000 in General Obligation Refunding Park Bonds (Alternative Revenue Source), Series 2020, in October 2020. As a general obligation bond the establishing ordinance provides for an annual property tax levy, unless an annual abatement ordinance is adopted and filed with the County Clerk.

Discussion

When the District announced it was issuing park bonds, it did so stating that there would not be a property tax increase to pay for the bonds. In order to keep its pledge, the District will need to adopt an annual property tax abatement ordinance that abates or eliminates the property tax levy to be collected for payment on the General Obligation Park Bonds (Alternative Revenue Source), Series 2020.

The amount to be abated for the 2024 tax year, collected on the tax bills issued in 2025, is \$1,612,750. The alternative source of revenue used to pay the debt service for the 2020 bond issue is the recreation levy component of the District's general property tax levy.

Recommendation

Staff recommends the 2024 Tax Levy Abatement Ordinance 2024-11-02 for the 2020 Bond be approved.

Attachment: Abatement Ordinance for 2020 Bond 2024-11-03

**Park District of Oak Park
Ordinance No. 2024-11-03**

AN ORDINANCE abating the taxes heretofore levied for the year 2024 to pay debt service on the General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2020, of the Park District of Oak Park, Cook County, Illinois.

WHEREAS, the Board of Park Commissioner (the “Board”) of the Park District of Oak Park, Cook County, Illinois (the “District”), by ordinance adopted on the 16th day of April, 2020, as supplemented by a notification of sale (the “Ordinance”), did provide for the issue of its General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2020 (the “Bonds”) and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS, the District will have Pledged Revenues (as defined in the Ordinance) available for the purpose of paying the principal of and interest on the Bonds during the next succeeding bond year; and

WHEREAS, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2024 to pay the principal of and interest on the Bonds be abated in its entirety;

NOW THEREFORE, it is hereby ordained by the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2024 in the Ordinance, namely one million five hundred and ninety six thousand two hundred and fifty dollars (\$1,612,750), is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Cook County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2024 in its entirety in accordance with the provisions hereof.

Section 3. Effective Date. This Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted by roll call vote November 21, 2024.

Ayes: _____

Nays: _____

Abstained: _____

Absent & Not Voting: _____

By: _____
Kassie Porreca, Park Board President

ATTEST:

Sandy Lentz, Secretary



2025 Budget and Appropriation Ordinance

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org



Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: October 25, 2024

Re: 2025 Budget and Appropriation Ordinance 2024-11-04



Statement

The District is required to adopt a Budget and Appropriations Ordinance (B & A), and file it with the County Clerk within 30-days of its approval.

Discussion

A public hearing is required to be held prior to approval of the B & A. This notice must be published in a newspaper of local circulation at least seven days before the public hearing. The public hearing notice will be published in the November 14 edition of the Oak Leaves and the public hearing will be held November 21.

The B & A consists of two columns of data; one column lists the District's budget by line item, while the second column lists these same line items with a 15% increase. This column is referred to as the appropriation, and establishes legal spending limits. However, the District's departments use the approved budget for carrying out activities and Board policies.

Recommendation

Staff recommends approving the Budget & Appropriation Ordinance 2024-11-04.

Attachment: 2025 Budget and Appropriation Ordinance 2024-11-04

**PARK DISTRICT OF OAK PARK
ORDINANCE NO. 2024-11-04**

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
OF THE PARK DISTRICT OF OAK PARK
FOR FISCAL YEAR BEGINNING JANUARY 1, 2025,
AND ENDING DECEMBER 31, 2025

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, 2025, and ending December 31, 2025 (the “2025 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 2025 Fiscal Year and hereby specifies the objects and purposes for which appropriations are made for the 2025 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 2025 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 2025 Fiscal Year is \$18,287,353.
- (2) That the estimated cash expected to be received during the fiscal year from all sources of \$31,237,902.
- (3) That the estimated expenditures contemplated for the fiscal year are \$37,475,919.
- (4) That the estimated cash expected to be on hand at the end of the fiscal year is \$12,049,336.
- (5) That the estimated amount of taxes to be received during the year is \$12,511,204.

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 21st day of November 2024.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

APPROVED this 21st day of November 2024.

By: _____
Kassie Porreca, President
Board of Commissioners

ATTEST:

By: _____
Sandy Lentz, Secretary
Board of Commissioners

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY’S CERTIFICATE

I, Sandy Lentz, 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 2025 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 21st day of November 2024.

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 21, 2024

_____)
Sandy Lentz, Secretary
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, David Wick, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, and that as such Treasurer, I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the estimated revenues of source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January 2025 and ending on the 31st day of December 2025 is as follows:

<u>Source</u>	<u>Amount</u>
Property Taxes	\$ 12,511,204
Fees and Charges	\$ 3,296,904
Intergovernmental	\$ 509,250
Rentals	\$ 796,886
Miscellaneous Income	\$ 485,195
Donations and Sponsorships	\$ 256,949
Other Financing Sources	\$ 5,445,358
Program Revenue	\$ <u>7,936,156</u>
Total Revenue	\$ <u>31,237,902</u>

I do further certify the estimated revenues by source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January, 2025 and ending on the 31st day of December, 2025 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Park District of Oak Park at Oak Park, Illinois on the 21st day of November 2024.

(Seal)

David Wick, Treasurer
Board of Park Commissioners
Park District of Oak Park

ATTACHMENT A
 To the Budget and Appropriation Ordinance
 For Fiscal Year January 1, 2025 to December 31, 2025

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
EXPENDITURE SUMMARY		
Corporate Fund	\$ 8,370,647	9,626,244
I.M.R.F. Fund	\$ 240,000	276,000
Liability Fund	\$ 607,488	698,611
Audit Fund	\$ 24,900	28,635
Recreation Fund	\$ 11,645,857	13,392,045
Museum Fund	\$ 76,420	87,883
Special Recreation Fund	\$ 664,147	763,769
Special Facilities Fund	\$ 4,249,319	4,886,717
Insurance Fund	\$ 1,501,752	1,727,014
Capital Projects Fund	\$ 9,548,000	11,410,200
Cheney Mansion Fund	<u>\$ 547,388</u>	<u>629,496</u>
TOTAL BUDGET & APPROPRIATION	\$ 37,475,918	43,526,616

I. CORPORATE FUND

ADMINISTRATION

Salaries and Wages	\$ 1,223,867	1,407,447
Legal Services	\$ 78,500	90,275
Architectural Services	\$ 50,000	57,500
Legal Publications	\$ 1,500	1,725
Office Equipment Service	\$ 3,000	3,450
Computer (IT) Services	\$ 432,302	497,147
Township Interventionist	\$ -	-
Copy and Printing - Internal	\$ 90,000	103,500
Postage and Delivery	\$ 4,000	4,600
Contractual Services-Other	\$ 294,000	338,100
Bank Service Charge	\$ 13,600	15,640
Office Expense	\$ 15,000	17,250
Uniforms	\$ 12,240	14,076
Supplies-Other	\$ 1,100	1,265
Office Equipment	\$ 1,000	1,150
Computer Equipment	\$ 79,500	91,425
FICA Employer Expense	\$ 760,000	874,000
Employee Recognition	\$ 18,500	21,275
Conference and Training	\$ 63,000	72,450
Dues and Subscriptions	\$ 21,645	24,891
Employee Travel Reimbursement	\$ 500	575
Administrative Expense	\$ 11,245	12,932
Director Expense	\$ 900	1,035
Board Expense	\$ 22,600	25,990
Recruitment	\$ 16,000	18,400
Telecommunications	\$ 113,400	130,410
Health Insurance Transfer	\$ 337,057	387,616
Fund Transfer Out	<u>\$ 500,000</u>	<u>575,000</u>
TOTAL ADMINISTRATION	\$ 4,164,455	4,789,124

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<u>CONSERVATORY</u>		
Salaries and Wages	\$ 242,957	279,400
Property Repair	\$ 10,000	11,500
Fleet Service	\$ 6,500	7,475
Custodial Services	\$ 12,100	13,915
Contractual Services - Other	\$ 26,000	29,900
Equipment - Rental	\$ -	-
Bank Service Charges	\$ 3,900	4,485
Uniforms	\$ 2,690	3,094
Supplies - Cleaning and Household	\$ 7,000	8,050
Supplies - Building Materials	\$ 7,000	8,050
Miscellaneous Supplies	\$ 3,000	3,450
Animal Care	\$ 1,200	1,380
Supplies - Horticultural Control	\$ 7,800	8,970
Furnishings	\$ 7,000	8,050
Gift Shop Material	\$ 35,500	40,825
Conservatory Special Events	\$ 13,600	15,640
Birthday Party Supplies	\$ 2,700	3,105
Employee Recognition	\$ 600	690
Conference and Training	\$ 5,500	6,325
Dues and Subscriptions	\$ 2,329	2,678
Employee Travel Reimbursement	\$ 600	690
Gift Shop Sales Tax	\$ 3,500	4,025
Electricity	\$ 9,152	10,525
Natural Gas	\$ 29,120	33,488
Water	\$ 6,300	7,245
Health Insurance Transfer	\$ 63,144	72,616
TOTAL CONSERVATORY	\$ 509,192	585,571
<u>PARKS & PLANNING</u>		
Salaries and Wages	\$ 2,092,724	2,406,633
Copying & Printing- External	\$ 4,200	4,830
Property Repair	\$ 297,280	341,872
Fleet Service	\$ 77,650	89,298
Landscaping Service	\$ 118,500	136,275
Custodial Services	\$ 82,460	94,829
Scavenger Service	\$ 23,600	27,140
Portable Restrooms	\$ 7,200	8,280
Sports Field Improvements	\$ 75,375	86,681
Equipment-Rental	\$ 5,525	6,354
Bank Service Fees	\$ 2,100	2,415
Uniforms	\$ 8,540	9,821
Supplies-Parks	\$ 89,400	102,810
Supplies- Cleaning & Household	\$ 34,200	39,330
Supplies- Building Materials	\$ 84,500	97,175
Equipment	\$ 65,000	74,750
Employee Recognition	\$ 1,500	1,725
Conference & Training	\$ 18,900	21,735
Dues and Subscriptions	\$ 4,270	4,911
Employee Travel Reimbursement	\$ 800	920
Electricity	\$ 67,600	77,740
Natural Gas	\$ 36,400	41,860
Telecommunications	\$ 5,300	6,095
Water	\$ 122,400	140,760
Health Insurance Transfer	\$ 371,576	427,312
TOTAL BUILDINGS & GROUNDS	\$ 3,697,000	4,251,550

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
II. <u>I.M.R.F. FUND</u>		
IMRF Employer Expense	\$ 240,000	276,000
TOTAL I.M.R.F. FUND	\$ 240,000	276,000
III. <u>LIABILITY FUND</u>		
Salaries and Wages	\$ 73,716	84,773
Insurance Deductibles	\$ 2,500	2,875
Worker's Compensation	\$ 60,452	69,520
Property	\$ 123,320	141,818
Employment Practices	\$ 20,400	23,460
Liability	\$ 60,900	70,035
Employee Screenings	\$ 30,000	34,500
Risk Care Management	\$ 214,700	246,905
Conference and Training	\$ 11,500	13,225
Unemployment Expense	\$ 10,000	11,500
TOTAL LIABILITY FUND	\$ 607,488	698,611
IV. <u>AUDIT FUND</u>		
Contractual Services - Other	\$ 24,900	28,635
TOTAL AUDIT FUND	\$ 24,900	28,635
V. <u>RECREATION FUND</u>		
<u>ADMINISTRATION</u>		
Salaries and Wages	\$ 1,007,172	1,158,248
Property Repair	\$ 1,000	1,150
Fleet Service	\$ 2,500	2,875
Contractual Services - Other	\$ 82,870	95,301
Supplies - Other	\$ 1,000	1,150
Furnishings	\$ 500	575
Employee Recognition	\$ 1,000	1,150
Conference and Training	\$ 15,500	17,825
Continuing Education	\$ -	-
Dues and Subscriptions	\$ 7,460	8,579
Employee Travel Reimbursement	\$ 1,500	1,725
Non-Resident Fee Expense	\$ 5,000	5,750
Scholarship - Township	\$ 10,000	11,500
Scholarship - PDOP	\$ 220,000	253,000
Bond Payment - Principal	\$ 1,270,000	1,460,500
Bond Payment - Interest	\$ 729,150	838,523
Telecommunications	\$ 39,900	45,885
Fund Transfer Out	\$ 1,300,000	1,495,000
Capital Projects Contribution	\$ 1,671,443	1,922,159
Health Insurance Transfer	\$ 147,438	169,554
TOTAL ADMINISTRATION	\$ 6,513,433	7,490,448
<u>COMMUNICATIONS</u>		
Salaries and Wages	\$ 258,575	297,362
Copy and Printing - External	\$ 64,750	74,463
Brochure	\$ 90,300	103,845
Bank Service Charge	\$ -	-
Marketing	\$ 99,500	114,425
Advertising	\$ 54,850	63,078
Conference and Training	\$ 5,500	6,325
Dues and Subscriptions	\$ 528	607
Health Insurance Transfer	\$ 45,656	52,504
TOTAL COMMUNICATIONS	\$ 619,659	712,608
<u>CUSTOMER SERVICE</u>		
Salaries and Wages	\$ 367,589	422,727
Copy and Printing - External	\$ 4,500	5,175
Office Expense	\$ 12,681	14,583

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Uniforms	\$ 3,000	3,450
Employee Recognition	\$ 600	690
Conference & Training	\$ 7,000	8,050
Dues and Subscriptions	\$ 264	304
Employee Travel Reimbursement	\$ 300	345
Health Insurance Transfer	\$ 21,601	24,841
TOTAL CUSTOMER SERVICE	\$ 417,535	480,165
 <u>FITNESS PROGRAMS</u>		
Program Wages	\$ 89,226	102,610
Bank Service Charge	\$ 7,300	8,395
Program Contractual Expense	\$ 5,342	6,143
Program Supplies	\$ 2,600	2,990
TOTAL FITNESS	\$ 104,468	120,139
 <u>YOUTH ATHLETICS</u>		
Program Wages	\$ 112,851	129,779
Bank Service Charge	\$ 45,300	52,095
Program Contractual Expense	\$ 573,148	659,120
Program Supplies	\$ 46,200	53,130
TOTAL YOUTH ATHLETICS	\$ 777,499	894,124
 <u>ADULT ATHLETICS</u>		
Program Wages	\$ 24,203	27,834
Bank Service Charge	\$ 4,300	4,945
Program Contractual Expense	\$ 40,796	46,915
Program Supplies	\$ 15,037	17,293
TOTAL ADULT ATHLETICS	\$ 84,336	96,987
 <u>COMMUNITY PROGRAMS</u>		
Program Wages	\$ 1,000,031	1,150,036
Bank Service Charge	\$ 55,900	64,285
Program Contractual Expense	\$ 339,889	390,872
Program Supplies	\$ 157,647	181,294
TOTAL SPECIAL INTEREST PROGRAMS	\$ 1,553,467	1,786,487
 <u>FINE ARTS</u>		
Program Wages	\$ 230,307	264,853
Bank Service Charge	\$ 33,100	38,065
Program Contractual Expense	\$ 58,238	66,973
Program Supplies	\$ 45,631	52,476
TOTAL SPECIAL EVENTS & ARTS	\$ 367,275	422,367
 <u>EARLY CHILDHOOD AND CAMPS</u>		
Program Wages	\$ 130,383	149,941
Bank Service Charge	\$ 340	391
Program Contractual Expenses	\$ 560	644
Program Supplies	\$ 10,238	11,774
TOTAL EARLY CHILDHOOD PROGRAMS	\$ 141,521	162,750

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
VI. MUSEUM FUND		
Salaries and Wages	\$ -	-
Property Repair	\$ 46,000	52,900
Contractual Services - Other	\$ -	-
Program Contractual Expenses	\$ -	-
Supplies - Cleaning and Household	\$ -	-
Supplies - Building Materials	\$ 15,000	17,250
Program Supplies	\$ -	-
Pleasant Home Electricity	\$ 12,500	14,375
Pleasant Home Natural Gas	\$ -	-
PH Security Monitoring	\$ 220	253
Pleasant Home Water	\$ 2,700	3,105
TOTAL MUSEUM FUND	\$ 76,420	87,883
VII. SPECIAL RECREATION FUND		
Salaries and Wages	\$ 105,130	120,900
Special Rec Contribution	\$ 559,017	642,870
TOTAL SPECIAL RECREATION FUND	\$ 664,147	763,769
VIII. SPECIAL FACILITIES FUND		
ADMINISTRATION		
Salaries and Wages	\$ 383,833	441,408
Conference and Training	\$ 11,000	12,650
Dues and Subscriptions	\$ 1,815	2,087
Employee Travel Reimbursement	\$ 400	460
Telecommunications	\$ 1,800	2,070
Health Insurance Transfer	\$ 106,669	122,669
Special Recreation Transfer	\$ -	-
Capital Projects Contribution	\$ 600,000	690,000
TOTAL ADMINISTRATION	\$ 1,105,517	1,271,345
MAINTENANCE		
Salaries and Wages	\$ 241,292	277,486
Property Repair - Pool	\$ 59,350	68,253
Property Repair - Rink	\$ 72,500	83,375
Property Repair - GRC	\$ 34,900	40,135
Fleet Service - Pool	\$ 1,200	1,380
Fleet Service - Rink	\$ 7,720	8,878
Contractual Services- Other - GRC	\$ 6,490	7,464
Contractual Services- Other - Pool	\$ 6,933	7,972
Contractual Services- Other - Rink	\$ 6,600	7,590
Custodial Services - GRC	\$ 2,300	2,645
Equipment-Maintenance - Pool	\$ 2,915	3,352
Equipment-Maintenance - Rink	\$ 1,950	2,243
Equipment Rental GRC	\$ 1,400	1,610
Equipment Rental Pool	\$ 2,400	2,760
Equipment Rental Rink	\$ 2,700	3,105
Bank Service Charges	\$ -	-
Alarm Services - GRC	\$ -	-
Uniforms	\$ 3,275	3,766
Supplies-Cleaning & Household - Pool	\$ 8,859	10,188
Supplies- Building Materials - Pool	\$ 14,470	16,641
Supplies-Cleaning & Household - Rink	\$ 7,316	8,413

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Supplies- Building Materials - Rink	\$ 23,570	27,106
Supplies-Cleaning & Household - GRC	\$ 3,835	4,410
Supplies- Building Materials - GRC	\$ 5,730	6,590
Misc. Supplies - Dog Parks	\$ 10,480	12,052
Fuels and Lubricants	\$ 2,620	3,013
Chemicals	\$ 52,765	60,680
Building Improvements - Pool	\$ 16,000	18,400
Building Improvements - GRC	\$ 7,000	8,050
Equipment-Other - Pool	\$ 33,110	38,077
Equipment-Other - GRC	\$ 3,300	3,795
Conference and Training	\$ 6,220	7,153
Dues and Subscriptions	\$ 464	534
Employee Travel Reimbursement	\$ 300	345
Rehm Electricity	\$ 22,900	26,335
Ridgeland Electricity	\$ 171,600	197,340
Gymnastics Electricity	\$ 30,000	34,500
Rehm Natural Gas	\$ 22,900	26,335
Ridgeland Natural Gas	\$ 52,000	59,800
Gymnastics Natural Gas	\$ 9,400	10,810
Rehm Water	\$ 54,000	62,100
Ridgeland Water	\$ 47,200	54,280
Gymnastics Water	\$ 2,300	2,645
Health Insurance Transfer	\$ -	-
TOTAL MAINTENANCE	\$ 1,062,264	1,221,603
 <u>AQUATICS PROGRAMS</u>		
Program Wages	\$ 690,943	794,584
Program Contractual Expense	\$ 25,567	29,402
Bank Service Charges	\$ 59,800	68,770
Uniforms	\$ 11,772	13,538
Program Supplies	\$ 11,357	13,061
Employee Recognition	\$ 600	690
TOTAL AQUATICS PROGRAMS	\$ 800,039	920,045
 <u>ICE ARENA PROGRAMS</u>		
Program Wages	\$ 375,534	431,864
Bank Service Charges	\$ 37,900	43,585
Program Contractual Expense	\$ 66,995	77,044
Uniforms	\$ 4,886	5,618
Employee Recognition	\$ 900	1,035
Program Supplies	\$ 66,471	76,441
TOTAL ICE ARENA PROGRAMS	\$ 552,685	635,588
 <u>GYMNASTICS</u>		
Program Wages	\$ 551,922	634,710
Bank Service Charges	\$ 26,300	30,245
Program Contractual Expense	\$ 300	345
Uniforms	\$ 1,735	1,996
Pro Shop Supplies	\$ 4,250	4,888
Program Supplies	\$ 32,481	37,353
Booster Club Expense	\$ 40,000	46,000
Employee Recognition	\$ 600	690
Conference and Training	\$ 4,000	4,600
Dues and Subscriptions	\$ 2,151	2,474
Employee Travel Reimbursement	\$ 200	230
Sales Tax	\$ 396	455
Gym Fund Raising Improvements	\$ -	-
Health Insurance Transfer	\$ 64,480	74,152
TOTAL GYMNASTICS	\$ 728,815	838,138

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<u>COMMUNITY RECREATION CENTER</u>		
Salaries and Wages	\$ 823,409	946,920
Program Contractual Expense	\$ 86,260	99,199
Program Supplies	\$ 52,290	60,134
Employee Recognition	\$ 600	
Utilities	\$ 33,700	38,755
Employee Health Insurance Transfer	\$ 70,403	80,963
TOTAL COMMUNITY RECREATION CENTER	\$ 1,066,662	1,225,971
IX. <u>INSURANCE FUND</u>		
Health Insurance - PPO	\$ 1,153,655	1,326,704
Health Insurance - HMO	\$ 249,748	287,210
Life Insurance	\$ 4,000	4,600
Dental Insurance	\$ 62,776	72,192
Employee Assistance Program	\$ 2,500	2,875
Health Insurance - Opt Out	\$ 4,800	5,520
Health Insurance - Retirees	\$ -	-
Vision Insurance	\$ 19,273	22,164
Employee Wellness Program	\$ 5,000	5,750
TOTAL INSURANCE FUND	\$ 1,501,752	1,727,014
X. <u>CAPITAL PROJECT FUND</u>		
Property Acquisition	\$ -	430,000
Property Repairs and Rehab	\$ 350,000	402,500
Vehicle and Equipment Program	\$ 237,000	272,550
Technology Improvements	\$ 50,000	57,500
Surveys - Studies	\$ 75,000	86,250
Andersen Master Plan Improvements	\$ 1,000,000	1,150,000
Barrie Park Improvements	\$ 40,000	46,000
Carroll Building Improvements	\$ 50,000	57,500
Field Master Plan Improvements	\$ 2,800,000	3,220,000
Longfellow Site Plan	\$ 250,000	287,500
Ridgeland Common Building Improvements	\$ 480,000	552,000
Rehm Master Plan Improvements	\$ 3,000,000	3,450,000
GRC Building Improvements	\$ 65,000	74,750
Dole Building Improvements	\$ 50,000	57,500
Conservatory Building Improvements	\$ 86,000	98,900
Mills Master Plan Improvements	\$ 50,000	57,500
Scoville Park Improvements	\$ 15,000	17,250
Lindberg Park Improvements	\$ 75,000	86,250
Taylor Park Improvements	\$ 115,000	132,250
CRC Master Plan Improvements	\$ 60,000	69,000
JH Admin Center Building Improvements	\$ 400,000	460,000
Cheney Building Improvements	\$ 300,000	345,000
TOTAL CAPITAL PROJECTS FUND	\$ 9,548,000	11,410,200
XI. <u>HISTORIC PROPERTIES OPERATIONS FUND</u>		
Salaries and Wages	\$ 236,046	271,453
Property Repair	\$ 14,355	16,508
Custodial Services	\$ 4,335	4,985
Contractual Services - Other	\$ 1,152	1,325
Bank Service Charge	\$ 15,700	18,055
Program Contractual Expense	\$ 75,330	86,630
Uniforms	\$ 875	1,006
Supplies- Cleaning& Household	\$ 3,760	4,324
Supplies- Building Materials	\$ 4,240	4,876
Program Supplies	\$ 17,590	20,229
Conference and Training	\$ 2,000	2,300
Dues and Subscriptions	\$ 264	304
Employee Travel Reimbursement	\$ 150	173

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Cheney Electricity	\$ 8,900	10,235
Cheney Natural Gas	\$ 8,900	10,235
Cheney Water	\$ 7,900	9,085
Health Insurance Transfer	\$ 45,891	52,775
Capital Transfer	\$ 100,000	115,000
TOTAL HISTORIC PROPERTIES OPERATIONS FUND	\$ 547,388	629,496



Approval of Fixed Assets

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org



Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Mitch Bowlin, Director of Finance

Cc: Jan Arnold, Executive Director

Date: October 25, 2024

Re: Approval of Fixed Assets



Statement

As part of the standards for CAPRA accreditation the Board is required to review and approve a listing of the District's fixed assets on an annual basis.

Discussion

The District's policy for fixed assets is to consider any asset valued over \$5,000 at time of acquisition as a fixed asset. Additionally, assets with values above \$15,000 are to be capitalized via straight line depreciation over the assets estimated useful life. Staff review these records on an annual basis as part of the audit process. Attached for review is the most recent fix asset listing generated during the 2023 fiscal year audit. Going forward this listing will be provided at the same time as the audit presentation.

Recommendation

Staff recommends the Board review the attached fixed asset listing and approve at the Regular November meeting.

Attachment: Fixed Asset Listing

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

d Asset	t Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	PY	CY	CY	Book Net Book Value	Book Method	Book Period
						Book Prior Depreciation	Book Current Depreciation	Book End Depr			
Group: 09 Land											
255	229 MADISON	12/13/20	2,100,000.00	0.00	0.00	0.00	0.00	0.00	2,100,000.00	Memo	0.00
256	25 LAKE STREET	12/13/20	880,493.83	0.00	0.00	0.00	0.00	0.00	880,493.83	Memo	0.00
257	LAND PARCEL-ANDERSEN PARK	12/13/20	46,435.00	0.00	0.00	0.00	0.00	0.00	46,435.00	Memo	0.00
258	LAND PARCEL-AUSTIN GARDENS	12/13/20	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Memo	0.00
259	LAND PARCEL-BARRIE PARK	12/13/20	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	Memo	0.00
260	LAND PARCEL-CARROLL PARK	12/13/20	91,831.00	0.00	0.00	0.00	0.00	0.00	91,831.00	Memo	0.00
261	LAND PARCEL-CARROLL PARK	12/13/20	315,000.00	0.00	0.00	0.00	0.00	0.00	315,000.00	Memo	0.00
262	LAND PARCEL-CARROLL PARK	12/13/20	379,900.00	0.00	0.00	0.00	0.00	0.00	379,900.00	Memo	0.00
263	LAND PARCEL-CHENEY MANSION	12/13/20	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00	Memo	0.00
264	LAND PARCEL-CHENEY MANSION	12/13/20	10,500.00	0.00	0.00	0.00	0.00	0.00	10,500.00	Memo	0.00
265	LAND PARCEL-CHENEY MANSION	12/13/20	110,000.00	0.00	0.00	0.00	0.00	0.00	110,000.00	Memo	0.00
266	LAND PARCEL-CHENEY MANSION	12/13/20	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00	Memo	0.00
267	LAND PARCEL-CHENEY MANSION COACH	12/13/20	11,500.00	0.00	0.00	0.00	0.00	0.00	11,500.00	Memo	0.00
268	LAND PARCEL-CHENEY MANSION COACH	12/13/20	7,500.00	0.00	0.00	0.00	0.00	0.00	7,500.00	Memo	0.00
269	LAND PARCEL-EUCLID SQUARE PARK	12/13/20	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	Memo	0.00
270	LAND PARCEL-FIELD PARK	12/13/20	121,088.00	0.00	0.00	0.00	0.00	0.00	121,088.00	Memo	0.00
271	LAND PARCEL-FOX PARK	12/13/20	5,500.00	0.00	0.00	0.00	0.00	0.00	5,500.00	Memo	0.00
272	LAND PARCEL-FOX PARK	12/13/20	15,359.00	0.00	0.00	0.00	0.00	0.00	15,359.00	Memo	0.00
273	LAND PARCEL-HEDGES ADMINISTRATION	12/13/20	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00	Memo	0.00
274	LAND PARCEL-LINDBERG PARK	12/13/20	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Memo	0.00
275	LAND PARCEL-LONGFELLOW PARK	12/13/20	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00	Memo	0.00
276	LAND PARCEL-LONGFELLOW PARK	12/13/20	93,584.00	0.00	0.00	0.00	0.00	0.00	93,584.00	Memo	0.00
277	LAND PARCEL-MAPLE PARK	12/13/20	12,000.00	0.00	0.00	0.00	0.00	0.00	12,000.00	Memo	0.00
278	LAND PARCEL-MAPLE PARK	12/13/20	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00	Memo	0.00
279	LAND PARCEL-MAPLE PARK	12/13/20	9,500.00	0.00	0.00	0.00	0.00	0.00	9,500.00	Memo	0.00
280	LAND PARCEL-MILLS PARK	12/13/20	18,000.00	0.00	0.00	0.00	0.00	0.00	18,000.00	Memo	0.00
281	LAND PARCEL-MILLS PARK	12/13/20	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	Memo	0.00
282	LAND PARCEL-PLEASANT HOME	12/13/20	13,000.00	0.00	0.00	0.00	0.00	0.00	13,000.00	Memo	0.00
283	LAND PARCEL-RANDOLPH PARK	12/13/20	5,715.00	0.00	0.00	0.00	0.00	0.00	5,715.00	Memo	0.00
284	LAND PARCEL-RCRC FIELD	12/13/20	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	Memo	0.00
285	LAND PARCEL-REHM PARK	12/13/20	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00	Memo	0.00
286	LAND PARCEL-REHM PARK	12/13/20	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	Memo	0.00
287	LAND PARCEL-REHM PARK	12/13/20	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00	Memo	0.00
288	LAND PARCEL-REHM PARK	12/13/20	11,000.00	0.00	0.00	0.00	0.00	0.00	11,000.00	Memo	0.00
289	LAND PARCEL-REHM PARK	12/13/20	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	Memo	0.00
290	LAND PARCEL-REHM PARK	12/13/20	16,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00	Memo	0.00
291	LAND PARCEL-REHM PARK	12/13/20	13,500.00	0.00	0.00	0.00	0.00	0.00	13,500.00	Memo	0.00
292	LAND PARCEL-REHM PARK	12/13/20	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00	Memo	0.00
293	LAND PARCEL-TAYLOR PARK	12/13/20	121,000.00	0.00	0.00	0.00	0.00	0.00	121,000.00	Memo	0.00
294	LAND PARCEL-WENONAH PARK	12/13/20	4,286.00	0.00	0.00	0.00	0.00	0.00	4,286.00	Memo	0.00
			09 Land		4,518,191.83	0.00	0.00	0.00	4,518,191.83		

GF 7.1

CY Additions
CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	PY	CY	CY	Book Net Book Value	Book Method	Book Period
							Book Prior Depreciation	Book Current Depreciation	Book End Depr			
Group: 10 Construction in Progress												
297	CRC		12/31/20	1,018,497.00	0.00	0.00	0.00	0.00	0.00	1,018,497.00	Memo	0.00
302	CRC		12/31/21	353,205.00	0.00	0.00	0.00	0.00	0.00	353,205.00	S/L	0.00
303	Stevenson Park Master Plan Review Total		12/31/21	6,486.00	0.00	0.00	0.00	0.00	0.00	6,486.00	S/L	0.00
321	Conservatory Building Improvements		12/31/22	157,228.48	0.00	0.00	0.00	0.00	0.00	157,228.48	Memo	0.00
323	CRC		12/31/22	14,895,886.66	0.00	0.00	0.00	0.00	0.00	14,895,886.66	Memo	0.00
331	Barrie Park Renovation		12/31/23	1,659,250.69 [A]	0.00 c	0.00	0.00	0.00	0.00	1,659,250.69	Memo	0.00
336	CRC		7/14/23	2,461,809.22 [A]	0.00 c	0.00	0.00	0.00	0.00	2,461,809.22	Memo	0.00
341	Rehm Capital Improvements		12/31/23	1,264,318.63 [A]	0.00 c	0.00	0.00	0.00	0.00	1,264,318.63	Memo	0.00
342	Conservatory Building Improvements		2/04/37	9,796.55 [A]	0.00	0.00	0.00	0.00	0.00	9,796.55	Memo	0.00
303	Stevenson Park Master Plan Review Total		12/31/21	-6,486.00 [B]	0.00	0.00	0.00	0.00	0.00	-6,486.00	S/L	0.00
321	Conservatory Building Improvements		12/31/22	-157,228.48 [B]	0.00	0.00	0.00	0.00	0.00	-157,228.48	Memo	0.00
342	Conservatory Building Improvements		2/04/37	-9,796.55 [B]	0.00	0.00	0.00	0.00	0.00	-9,796.55	Memo	0.00
10 Construction in Progress				21,652,967.20	0.00 c	0.00	0.00	0.00	0.00	21,652,967.20		

GF 7.1

Total CIP Additions 5,395,175.09 Σ[A] / GF 7.1
 Total CIP Deletions 173,511.03 Σ[B] / GF 7.1

Group: 11 Land Improvements

1	PROPERTY-IN-THE-OPEN		1/01/01	66,858.76	0.00	0.00	66,858.76	0.00	66,858.76	0.00	S/L	20.00
2	PROPERTY-IN-THE-OPEN		1/01/00	41,653.50	0.00	0.00	41,653.50	0.00	41,653.50	0.00	S/L	20.00
3	PROPERTY-IN-THE-OPEN		1/01/01	157,314.72	0.00	0.00	157,314.72	0.00	157,314.72	0.00	S/L	20.00
4	PROPERTY-IN-THE-OPEN		1/01/02	67,326.73	0.00	0.00	67,326.73	0.00	67,326.73	0.00	S/L	20.00
5	PROPERTY-IN-THE-OPEN		1/01/02	37,623.76	0.00	0.00	37,623.76	0.00	37,623.76	0.00	S/L	20.00
6	PROPERTY-IN-THE-OPEN		1/01/02	33,663.37	0.00	0.00	33,663.37	0.00	33,663.37	0.00	S/L	20.00
7	PROPERTY-IN-THE-OPEN		1/01/02	29,702.97	0.00	0.00	29,702.97	0.00	29,702.97	0.00	S/L	20.00
8	PROPERTY-IN-THE-OPEN		1/01/01	39,328.68	0.00	0.00	39,328.68	0.00	39,328.68	0.00	S/L	20.00
9	PROPERTY-IN-THE-OPEN		1/01/00	65,870.65	0.00	0.00	65,870.65	0.00	65,870.65	0.00	S/L	20.00
10	PROPERTY-IN-THE-OPEN		1/01/00	38,747.44	0.00	0.00	38,747.44	0.00	38,747.44	0.00	S/L	20.00
11	GROUP OF PAVING -		1/01/95	32,673.05	0.00	0.00	32,673.05	0.00	32,673.05	0.00	S/L	20.00
12	GROUP OF FENCING -		1/01/85	52,446.78	0.00	0.00	52,446.78	0.00	52,446.78	0.00	S/L	20.00
13	GROUP OF OUTDOOR		1/01/95	25,802.40	0.00	0.00	25,802.40	0.00	25,802.40	0.00	S/L	20.00
14	GROUP OF FENCING -		1/01/90	66,533.76	0.00	0.00	66,533.76	0.00	66,533.76	0.00	S/L	20.00
15	TENNIS COURT		1/01/95	142,514.42	0.00	0.00	142,514.42	0.00	142,514.42	0.00	S/L	20.00
16	GROUP OF PAVING - ASPHALT		1/01/95	30,988.79	0.00	0.00	30,988.79	0.00	30,988.79	0.00	S/L	20.00
17	GROUP OF PAVING -		1/01/98	45,256.78	0.00	0.00	45,256.78	0.00	45,256.78	0.00	S/L	20.00
18	GROUP OF OUTDOOR		1/01/97	48,150.41	0.00	0.00	48,150.41	0.00	48,150.41	0.00	S/L	20.00
19	TENNIS COURT		1/01/95	142,514.42	0.00	0.00	142,514.42	0.00	142,514.42	0.00	S/L	20.00
20	GROUP OF PAVING -		1/01/90	53,862.78	0.00	0.00	53,862.78	0.00	53,862.78	0.00	S/L	20.00
21	TENNIS COURT		1/01/94	137,979.28	0.00	0.00	137,979.28	0.00	137,979.28	0.00	S/L	20.00

CY Additions

CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	PY	CY	CY	Book End Depr	Book Net Book Value	Book Method	Book Period
							Book Prior Depreciation	Book Current Depreciation	Book End Depr				
22		GROUP OF FENCING -	1/01/80	101,923.68	0.00	0.00	101,923.68	0.00		101,923.68	0.00	S/L	20.00
23		GROUP OF PAVING -	1/01/95	49,515.66	0.00	0.00	49,515.66	0.00		49,515.66	0.00	S/L	20.00
24		GROUP OF PAVING -	1/01/95	26,680.97	0.00	0.00	26,680.97	0.00		26,680.97	0.00	S/L	20.00
25		TENNIS COURT	1/01/93	117,805.87	0.00	0.00	117,805.87	0.00		117,805.87	0.00	S/L	20.00
26		GROUP OF PAVING -	1/01/97	188,441.66	0.00	0.00	188,441.66	0.00		188,441.66	0.00	S/L	20.00
27		GROUP OF FENCING - CHAIN	1/01/01	45,868.40	0.00	0.00	45,868.40	0.00		45,868.40	0.00	S/L	20.00
28		GROUP OF OUTDOOR	1/01/98	97,594.76	0.00	0.00	97,594.76	0.00		97,594.76	0.00	S/L	20.00
29		GROUP OF PAVING -	1/01/98	35,821.00	0.00	0.00	35,821.00	0.00		35,821.00	0.00	S/L	20.00
30		GROUP OF OUTDOOR	1/01/96	34,612.41	0.00	0.00	34,612.41	0.00		34,612.41	0.00	S/L	20.00
31		TENNIS COURT	1/01/95	267,214.53	0.00	0.00	267,214.53	0.00		267,214.53	0.00	S/L	20.00
32		GROUP OF PAVING -	1/01/88	27,604.88	0.00	0.00	27,604.88	0.00		27,604.88	0.00	S/L	20.00
33		TENNIS COURT	1/01/95	123,890.37	0.00	0.00	123,890.37	0.00		123,890.37	0.00	S/L	20.00
34		GROUP OF PAVING - ASPHALT	1/01/95	36,689.36	0.00	0.00	36,689.36	0.00		36,689.36	0.00	S/L	20.00
35		GROUP OF PAVING - BRICK	1/01/95	36,090.16	0.00	0.00	36,090.16	0.00		36,090.16	0.00	S/L	20.00
36		GROUP OF PAVING -	1/01/95	30,733.72	0.00	0.00	30,733.72	0.00		30,733.72	0.00	S/L	20.00
37		GROUP OF FENCING - CHAIN	1/01/95	33,482.79	0.00	0.00	33,482.79	0.00		33,482.79	0.00	S/L	20.00
38		GROUP OF OUTDOOR	1/01/95	151,785.95	0.00	0.00	151,785.95	0.00		151,785.95	0.00	S/L	20.00
39		GROUP OF PAVING - ASPHALT	1/01/95	29,272.14	0.00	0.00	29,272.14	0.00		29,272.14	0.00	S/L	20.00
40		GROUP OF PAVING -	1/01/95	42,997.25	0.00	0.00	42,997.25	0.00		42,997.25	0.00	S/L	20.00
41		GROUP OF FENCING - CHAIN	1/01/98	25,336.81	0.00	0.00	25,336.81	0.00		25,336.81	0.00	S/L	20.00
42		GROUP OF FENCING -	1/01/98	41,264.05	0.00	0.00	41,264.05	0.00		41,264.05	0.00	S/L	20.00
43		GROUP OF OUTDOOR	1/01/98	91,561.98	0.00	0.00	91,561.98	0.00		91,561.98	0.00	S/L	20.00
44		TENNIS COURT	1/01/95	72,876.69	0.00	0.00	72,876.69	0.00		72,876.69	0.00	S/L	20.00
45		TENNIS COURT RESURFACING	2/01/04	44,350.00	0.00	0.00	41,854.98	2,217.50		44,072.48	277.52	S/L	20.00
46		GROUP OF PAVING -	1/01/97	41,259.63	0.00	0.00	41,259.63	0.00		41,259.63	0.00	S/L	20.00
47		PLAYGROUND	12/01/06	352,989.20	0.00	0.00	352,989.20	0.00		352,989.20	0.00	S/L	10.00
48		GROUP OF PARK SIGNS	10/11/06	31,269.50	0.00	0.00	25,341.40	1,563.48		26,904.88	4,364.62	S/L	20.00
49		PARK SIGNS	8/01/07	29,852.05	0.00	0.00	22,948.67	1,492.60		24,441.27	5,410.78	S/L	20.00
50		5-12 PLAYSET	12/01/07	417,753.38	0.00	0.00	417,753.38	0.00		417,753.38	0.00	S/L	10.00
51		MASTER PLAN PHASE 1	12/01/07	1,082,576.43	0.00	0.00	814,187.97	54,128.82		868,316.79	214,259.64	S/L	20.00
52		ADA & BALLFIELD	12/31/07	227,578.41	0.00	0.00	171,157.88	11,378.92		182,536.80	45,041.61	S/L	20.00
53		PARK SIGNS ADDITIONAL	12/31/08	8,252.37	0.00	0.00	5,793.63	412.62	R	6,206.25	2,046.12	S/L	20.00
54		ADDITIONAL COSTS	4/21/08	5,989.26	0.00	0.00	5,989.26	0.00		5,989.26	0.00	S/L	10.00
55		ADDITIONAL COST	4/21/08	1,428.16	0.00	0.00	1,428.16	0.00		1,428.16	0.00	S/L	10.00
56		ADDITIONAL COST	4/07/08	200,176.92	0.00	0.00	147,213.38	10,008.85		157,222.23	42,954.69	S/L	20.00
57		SKATE PARK EQUIPMENT	12/23/08	19,998.95	0.00	0.00	19,998.95	0.00		19,998.95	0.00	S/L	10.00
58		ADDITIONAL COST	8/13/08	33,750.18	0.00	0.00	24,258.09	1,687.51		25,945.60	7,804.58	S/L	20.00
59		FOX MASTER PLAN PHASE I	12/31/09	466,557.00	0.00	0.00	304,234.37	23,327.85		327,562.22	138,994.78	S/L	20.00
60		LONGFELLOW MASTER PLAN I	12/31/09	923,342.00	0.00	0.00	602,096.15	46,167.10		648,263.25	275,078.75	S/L	20.00
61		REHM SAND VOLLEYBALL	12/31/09	158,941.00	0.00	0.00	103,642.71	7,947.05		111,589.76	47,351.24	S/L	20.00
62		MILLS PARK FENCE	12/31/11	448,728.46	0.00	0.00	110,104.81	9,971.74		120,076.55	328,651.91	S/L	45.00
63		CHENEY WATERFALL	12/31/13	39,540.25	0.00	0.00	7,944.43	878.67		8,823.10	30,717.15	S/L	45.00
64		BARRIE COURT	7/21/19	134,388.64	0.00	0.00	23,237.99	6,719.43		29,957.42	104,431.22	S/L	20.00
65		FIELD FEN	6/28/19	44,008.00	0.00	0.00	7,793.15	2,200.40		9,993.55	34,014.45	S/L	20.00
66		WENONAH MASTER PLAN	7/17/20	90,730.56	0.00	0.00	22,304.62	9,073.06		31,377.68	59,352.88	S/L	10.00

CY Additions
CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

d	Date In	Book	Book Sec	Book Sal	PY	CY	CY	Book	Book Net	Book	Book		
Asset	t	Property Description	Service	Cost	179 Exp	c	Value	Depreciation	Depreciation	End Depr	Book Value	Method	Period
67	RANDOLPH MASTER PLAN	7/17/20	185,730.13	0.00	0.00		45,658.65	18,573.01		64,231.66	121,498.47	S/L	10.00
68	STEVENSON MASTER PLAN	4/29/20	987,236.83	0.00	0.00		267,376.61	98,723.68	R	366,100.29	621,136.54	S/L	10.00
69	SCOVILLE TURF	3/17/20	58,400.00	0.00	0.00		8,151.64	2,920.00		11,071.64	47,328.36	S/L	20.00
305	2022 Conservatory Maintenance	12/31/21	32,441.00	0.00	0.00		2,162.73	2,162.73		4,325.46	28,115.54	S/L	15.00
306	2022 Dole Maintenance	5/21/21	16,716.00	0.00	0.00		1,764.47	1,114.40		2,878.87	13,837.13	S/L	15.00
307	2022 Rehm Park	12/31/21	1,129,318.00	0.00	0.00		56,465.90	56,465.90		112,931.80	1,016,386.20	S/L	20.00
308	2022 Rehm Pool Renovations	12/31/21	16,380.00	0.00	0.00		1,638.00	1,638.00		3,276.00	13,104.00	S/L	10.00
309	AMX0047	11/19/21	85,069.00	0.00	0.00		4,607.90	4,253.45		8,861.35	76,207.65	S/L	20.00
310	Brooks Turf Field	12/31/21	7,390.00	0.00	0.00		1,478.00	1,478.00		2,956.00	4,434.00	S/L	5.00
311	Cheney Greenhouse Repair	11/12/21	15,025.00	0.00	0.00		1,752.92	1,502.50		3,255.42	11,769.58	S/L	10.00
312	JHAC	11/12/21	22,000.00	0.00	0.00		1,711.11	1,466.67		3,177.78	18,822.22	S/L	15.00
313	Scoville Restroom Repair	12/17/21	22,995.00	0.00	0.00		2,299.50	2,299.50		4,599.00	18,396.00	S/L	10.00
314	Stevenson Solar Panels	5/28/21	24,354.00	0.00	0.00		2,570.70	1,623.60		4,194.30	20,159.70	S/L	15.00
315	Rehm Master Plan	12/31/21	111,002.00	0.00	0.00		5,550.10	5,550.10	R	11,100.20	99,901.80	S/L	20.00
316	Carroll Open Space	12/31/21	5,722.00	0.00	0.00		286.10	286.10		572.20	5,149.80	S/L	20.00
317	Architecture and Engineering	12/16/22	60,495.00	0.00	0.00		0.00	0.00		0.00	60,495.00	Memo	0.00
319	Rehm Park Building Improvements	12/31/22	177,284.00	0.00	0.00		0.00	0.00		0.00	177,284.00	Memo	0.00
320	Capital Maintenance	10/21/22	91,001.70	0.00	0.00		0.00	0.00		0.00	91,001.70	Memo	0.00
322	Taylor Park Comfort Station	12/31/22	23,492.74	0.00	0.00		0.00	0.00		0.00	23,492.74	Memo	0.00
326	Parking Lot Landscaping	12/08/23	48,570.00 [C]	0.00	c		0.00	0.00		0.00	48,570.00	S/L	20.00
330	Anderson Park Architectural Work	11/10/23	67,450.00 [C]	0.00	c		0.00	0.00		0.00	67,450.00	S/L	20.00
332	Pleasant Home Building Imp	12/31/23	84,570.00 [C]	0.00	c		0.00	0.00		0.00	84,570.00	S/L	20.00
333	Fence Repair/Replacement	10/27/23	23,500.00 [C]	0.00	c		0.00	0.00		0.00	23,500.00	S/L	10.00
334	Window Repair	12/22/23	14,980.00 [C]	0.00	c		0.00	0.00		0.00	14,980.00	S/L	10.00
335	Tennis Courts	11/10/23	218,100.00 [C]	0.00	c		0.00	0.00		0.00	218,100.00	S/L	20.00
337	Elevator Repair	11/24/23	69,961.60 [C]	0.00	c		0.00	0.00		0.00	69,961.60	S/L	10.00
338	New Carpet	12/31/23	22,910.00 [C]	0.00	c		0.00	0.00		0.00	22,910.00	S/L	15.00
339	Repairs to front bricks	5/12/23	10,343.00 [C]	0.00	c		0.00	0.00		0.00	10,343.00	S/L	7.00
11 Land Improvements			11,501,775.89	0.00	c		0.00	6,742,885.68	389,233.24	7,132,118.92	4,369,656.97		
			GF 7.01					GF 7.01		GF 7.01			

Total Land Imp Additions 560,384.60 Σ[C] /GF 7.1

Group: 12 Buildings

70	RENOVATION & LEAD PAINT	12/01/06	108,338.43	0.00	0.00		86,896.43	5,416.92		92,313.35	16,025.08	S/L	20.00
71	RESTROOMS/CONCESSIONS	1/01/99	121,000.00	0.00	0.00		57,979.56	2,420.00		60,399.56	60,600.44	S/L	50.00
72	PLEASANT HOME	1/01/39	103,225.00	0.00	0.00		103,225.00	0.00		103,225.00	0.00	S/L	50.00
73	JOHN L. HEDGES	1/01/88	700,000.00	0.00	0.00		489,417.50	14,000.00		503,417.50	196,582.50	S/L	50.00
74	POOL DRESSING/SHOWER	1/01/65	569,082.00	0.00	0.00		569,082.00	0.00		569,082.00	0.00	S/L	50.00
75	MAIN SWIMMING POOL	1/01/67	900,000.00	0.00	0.00		900,000.00	0.00		900,000.00	0.00	S/L	50.00
76	DIVING POOL	1/01/94	504,078.54	0.00	0.00		291,945.20	10,081.57		302,026.77	202,051.77	S/L	50.00
77	WADING POOL	1/01/67	250,433.00	0.00	0.00		250,433.00	0.00		250,433.00	0.00	S/L	50.00
78	RECREATION CENTER/ICE	1/01/62	656,928.68	0.00	0.00		656,928.68	0.00		656,928.68	0.00	S/L	50.00

CY Additions
CY Deletions

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	PY	CY	CY	Book Net Book Value	Book Method	Book Period
							Book Prior Depreciation	Book Current Depreciation	Book End Depr			
79		MAIN SWIMMING POOL	1/01/62	227,925.13	0.00	0.00	227,925.13	0.00	227,925.13	0.00	S/L	50.00
80		ANDERSEN CENTER	1/01/06	677,290.00	0.00	0.00	255,237.86	15,050.89	270,288.75	407,001.25	S/L	45.00
81		CARROLL CENTER	1/01/06	713,030.00	0.00	0.00	713,030.00	0.00	713,030.00	0.00	S/L	10.00
82		FIELD CENTER	1/01/06	521,420.00	0.00	0.00	521,420.00	0.00	521,420.00	0.00	S/L	10.00
83		FOX CENTER	1/01/06	813,940.00	0.00	0.00	690,153.41	40,697.00	730,850.41	83,089.59	S/L	20.00
84		LONGFELLOW CENTER	1/01/06	795,150.00	0.00	0.00	674,221.35	39,757.50	713,978.85	81,171.15	S/L	20.00
85		RENOVATE INTERIOR	1/01/86	66,000.00	0.00	0.00	48,785.00	1,320.00	50,105.00	15,895.00	S/L	50.00
87		BARRIE CENTER	11/01/07	178,483.25	0.00	0.00	134,977.92	8,924.16	143,902.08	34,581.17	S/L	20.00
88		CENTER IMPROVEMENTS	12/01/07	215,809.88	0.00	0.00	162,307.34	10,790.49	173,097.83	42,712.05	S/L	20.00
89		CENTER IMPROVEMENTS	12/01/07	267,759.68	0.00	0.00	201,377.83	13,387.98	214,765.81	52,993.87	S/L	20.00
90		CENTER IMPROVEMENTS	12/01/07	344,314.58	0.00	0.00	258,953.10	17,215.73	276,168.83	68,145.75	S/L	20.00
91		ARTIFICIAL TURF	5/01/07	62,900.00	0.00	0.00	62,900.00	0.00	62,900.00	0.00	S/L	10.00
92		W GROWING HSE LEAD	12/01/07	266,337.13	0.00	0.00	200,308.03	13,316.86	213,624.89	52,712.24	S/L	20.00
93		MASTER PLAN PHASE 1	12/01/07	270,284.00	0.00	0.00	135,517.57	9,009.47	144,527.04	125,756.96	S/L	30.00
94		CHENEY MANSION	11/01/07	638,580.84	0.00	0.00	482,926.69	31,929.04	514,855.73	123,725.11	S/L	20.00
95		ADDITIONAL COSTS	7/11/08	36,807.37	0.00	0.00	26,608.54	1,840.37	28,448.91	8,358.46	S/L	20.00
96		ADDITIONAL COST	5/05/08	34,882.59	0.00	0.00	25,507.75	1,744.13	27,251.88	7,630.71	S/L	20.00
97		ADDITIONAL COST	7/11/08	36,397.19	0.00	0.00	26,311.88	1,819.86	28,131.74	8,265.45	S/L	20.00
98		ADDITIONAL COST	11/07/08	83,746.08	0.00	0.00	59,145.37	4,187.30	63,332.67	20,413.41	S/L	20.00
99		ICE AREA PIPE REPAIRS	10/14/08	148,000.00	0.00	0.00	70,094.28	4,933.33	75,027.61	72,972.39	S/L	30.00
100		ADDITIONAL COST	4/25/08	53,551.67	0.00	0.00	39,382.49	2,677.58	42,060.07	11,491.60	S/L	20.00
101		ADDITIONAL COST	8/13/08	45,487.48	0.00	0.00	21,795.96	1,516.25	23,312.21	22,175.27	S/L	30.00
102		ADDITIONAL COST	4/21/08	4,394.65	0.00	0.00	3,231.74	219.73	3,451.47	943.18	S/L	20.00
103		FOX CENTER IMPROVEMENTS	12/31/09	270,086.00	0.00	0.00	78,275.02	6,001.91	84,276.93	185,809.07	S/L	45.00
104		LONGFELLOW CENTER	12/31/09	528,948.00	0.00	0.00	153,296.53	11,754.40	165,050.93	363,897.07	S/L	45.00
105		PLEASANT HOME MASONRY	12/31/09	118,715.00	0.00	0.00	34,405.02	2,638.11	37,043.13	81,671.87	S/L	45.00
106		CONS WEST GROWING HOUSE	12/31/09	300,433.78	0.00	0.00	87,070.32	6,676.31	93,746.63	206,687.15	S/L	45.00
108		WW1 MEMORIAL RESTORATION	12/31/10	332,555.00	0.00	0.00	88,988.94	7,390.11	96,379.05	236,175.95	S/L	45.00
109		RANDOLPH TOT LOT MASTER	12/31/10	397,670.50	0.00	0.00	106,414.05	8,837.12	115,251.17	282,419.33	S/L	45.00
110		WENONAH TOT LOT	12/31/10	100,176.89	0.00	0.00	26,806.26	2,226.15	29,032.41	71,144.48	S/L	45.00
111		REHM FILTER REPLACEMENT	12/31/10	251,091.17	0.00	0.00	100,785.28	8,369.71	109,154.99	141,936.18	S/L	30.00
112		ANDERSEN RESTROOM	12/31/11	54,371.08	0.00	0.00	30,017.29	2,718.55	32,735.84	21,635.24	S/L	20.00
113		CARROLL RESTROOM	12/31/11	50,484.53	0.00	0.00	27,871.44	2,524.23	30,395.67	20,088.86	S/L	20.00
114		TROPIC ROOM UPGRADES	2/28/11	297,025.42	0.00	0.00	176,358.84	14,851.27	191,210.11	105,815.31	S/L	20.00
115		CONSERVATORY GARDEN	12/31/11	304,838.61	0.00	0.00	74,798.80	6,774.19	81,572.99	223,265.62	S/L	45.00
116		MAPLE PHASE 1	12/31/11	759,610.70	0.00	0.00	186,386.34	16,880.24	203,266.58	556,344.12	S/L	45.00
117		EUCLID SQUARE PARK	12/31/11	344,779.60	0.00	0.00	84,598.62	7,661.77	92,260.39	252,519.21	S/L	45.00
118		BARRIE SLED HILL	12/31/12	61,624.13	0.00	0.00	13,751.44	1,369.43	15,120.87	46,503.26	S/L	45.00
119		REHM PHASE II	12/31/12	250,229.00	0.00	0.00	55,838.41	5,560.64	61,399.05	188,829.95	S/L	45.00
120		MILLS PARK IMPROVEMENTS	12/31/12	894,256.69	0.00	0.00	199,551.64	19,872.37	219,424.01	674,832.68	S/L	45.00
121		LINDBERG PARK NATURAL	12/31/12	52,363.00	0.00	0.00	11,684.84	1,163.62	12,848.46	39,514.54	S/L	45.00
122		TAYLOR PARK	12/31/12	1,231,877.00	0.00	0.00	274,890.71	27,375.04	302,265.75	929,611.25	S/L	45.00
123		CHENEY MASTER PLAN	12/31/12	175,818.12	0.00	0.00	39,233.57	3,907.07	43,140.64	132,677.48	S/L	45.00
124		CONSERVATORY BOILERS	12/31/13	161,592.00	0.00	0.00	32,467.64	3,590.93	36,058.57	125,533.43	S/L	45.00
125		SCOVILLE MASTER PLAN	12/31/13	2,317,868.68	0.00	0.00	465,719.95	51,508.19	517,228.14	1,800,640.54	S/L	45.00

CY Additions
CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	PY	CY	CY	Book End Depr	Book Net Book Value	Book Method	Book Period
						Book Prior Depreciation	Book Current Depreciation	Book				
126	REHM BATH HOUSE	12/31/13	194,528.44	0.00	0.00	39,085.98	4,322.85	43,408.83	151,119.61	S/L	45.00	
127	REHM PLAY FEATURE	12/31/13	114,875.96	0.00	0.00	23,081.29	2,552.80	25,634.09	89,241.87	S/L	45.00	
128	FIELD PARK IRRIGATION	12/31/13	35,020.00	0.00	0.00	7,036.27	778.22	7,814.49	27,205.51	S/L	45.00	
129	LONGFELLOW IRRIGATION	12/31/13	33,410.00	0.00	0.00	6,712.90	742.44	7,455.34	25,954.66	S/L	45.00	
131	CHENEY ROOF	12/31/13	122,625.00	0.00	0.00	24,638.26	2,725.00	27,363.26	95,261.74	S/L	45.00	
132	FOX PARK MASTER PLAN	12/31/14	213,237.54	0.00	0.00	38,106.02	4,738.61	42,844.63	170,392.91	S/L	45.00	
133	CARROLL MASTER PLAN	12/31/14	488,202.11	0.00	0.00	87,243.68	10,848.94	98,092.62	390,109.49	S/L	45.00	
134	LONGFELLOW PARK MASTER	12/31/14	229,771.98	0.00	0.00	41,060.83	5,106.04	46,166.87	183,605.11	S/L	45.00	
135	GYMNASTICS AND	12/31/14	5,014,021.22	0.00	0.00	896,023.83	111,422.69	1,007,446.52	4,006,574.70	S/L	45.00	
136	STEVENSON INDOOR	12/31/14	18,754.00	0.00	0.00	3,351.44	416.76	3,768.20	14,985.80	S/L	45.00	
137	REHM CLIMBING WALL	12/31/14	18,948.19	0.00	0.00	3,386.16	421.07	3,807.23	15,140.96	S/L	45.00	
138	SUMMER DINING PORCH	12/31/14	222,768.12	0.00	0.00	39,809.23	4,950.40	44,759.63	178,008.49	S/L	45.00	
139	947 RIDGELAND	12/31/14	221,374.03	0.00	0.00	39,560.22	4,919.42	44,479.64	176,894.39	S/L	45.00	
140	STEVENSON TURF/IRRIGATION	12/31/15	48,993.08	0.00	0.00	7,666.64	1,088.74	8,755.38	40,237.70	S/L	45.00	
141	REHM BOILER	12/31/15	15,688.00	0.00	0.00	2,454.77	348.62	2,803.39	12,884.61	S/L	45.00	
142	CONSERVATORY/GARDEN	12/31/15	513,176.43	0.00	0.00	80,302.80	11,403.92	91,706.72	421,469.71	S/L	45.00	
143	LINDBERG PARK MASTER	12/31/15	1,004,483.48	0.00	0.00	157,182.80	22,321.86	179,504.66	824,978.82	S/L	45.00	
144	HEDGES ADMINISTRATION	12/31/15	3,083,500.23	0.00	0.00	482,510.95	68,522.23	551,033.18	2,532,467.05	S/L	45.00	
145	CHENEY GREENHOUSE	12/31/15	528,491.32	0.00	0.00	82,699.24	11,744.25	94,443.49	434,047.83	S/L	45.00	
146	LONGFELLOW CISTERN	12/31/16	212,259.52	0.00	0.00	28,497.66	4,716.88	33,214.54	179,044.98	S/L	45.00	
147	REHM ROOF	12/31/16	82,274.00	0.00	0.00	11,046.08	1,828.31	12,874.39	69,399.61	S/L	45.00	
148	CONSERVATORY VENTILATION	12/31/16	78,575.21	0.00	0.00	10,549.47	1,746.12	12,295.59	66,279.62	S/L	45.00	
149	AUSTIN GARDENS CENTER	12/31/16	1,713,037.70	0.00	0.00	229,991.07	38,067.50	268,058.57	1,444,979.13	S/L	45.00	
150	RIDGELAND COMMON	12/31/16	22,356,616.41	0.00	0.00	3,497,400.08	496,813.70	3,994,213.78	18,362,402.63	S/L	45.00	
151	206 MADISON	12/31/19	852,144.53	0.00	0.00	57,598.73	18,936.55	76,535.28	775,609.25	S/L	45.00	
152	FIELD CISTERN	11/17/17	172,490.80	0.00	0.00	19,644.89	3,833.13	23,478.02	149,012.78	S/L	45.00	
153	LONGFELLOW BUILDING	8/04/17	101,289.00	0.00	0.00	12,098.33	2,250.87	14,349.20	86,939.80	S/L	45.00	
154	LONGFELLOW BASEWALL	8/18/17	355,152.01	0.00	0.00	42,420.99	7,892.27	50,313.26	304,838.75	S/L	45.00	
155	STEVENSON BUILDING	10/06/17	79,287.00	0.00	0.00	9,176.82	1,761.93	10,938.75	68,348.25	S/L	45.00	
156	RCRC MOTORIZED BLINDS	7/21/17	61,142.00	0.00	0.00	7,416.47	1,358.71	8,775.18	52,366.82	S/L	45.00	
157	CONSERVATORY ROOF	12/31/17	33,275.00	0.00	0.00	3,728.01	739.44	4,467.45	28,807.55	S/L	45.00	
158	CONSERVATORY PIPE	9/01/17	121,970.00	0.00	0.00	14,342.75	2,710.44	17,053.19	104,916.81	S/L	45.00	
159	MAPLE PARK IMPROVEMENTS	4/28/17	1,349,160.86	0.00	0.00	171,143.73	29,981.35	201,125.08	1,148,035.78	S/L	45.00	
160	EUCLID SQUARE	9/22/17	1,215,990.73	0.00	0.00	142,991.33	27,022.02	170,013.35	1,045,977.38	S/L	45.00	
161	TAYLOR PARK DRAINAGE	10/06/17	120,507.04	0.00	0.00	13,947.52	2,677.93	16,625.45	103,881.59	S/L	45.00	
162	FOX BASEWALL	4/01/17	211,303.51	0.00	0.00	26,804.11	4,695.63	31,499.74	179,803.77	S/L	45.00	
163	AUSTIN GARDENS	1/01/17	61,545.16	0.00	0.00	8,148.92	1,367.67	9,516.59	52,028.57	S/L	45.00	
164	ANDERSEN CENTER	10/05/18	80,355.00	0.00	0.00	7,514.81	1,785.67	9,300.48	71,054.52	S/L	45.00	
165	FIELD PLAYGROUND	9/28/18	138,109.88	0.00	0.00	13,171.62	3,069.11	16,240.73	121,869.15	S/L	45.00	
166	FOX CENTER IMPROVEMENTS	11/02/18	95,545.00	0.00	0.00	8,758.41	2,123.22	10,881.63	84,663.37	S/L	45.00	
167	DOLE IMPROVEMENTS	11/14/19	257,701.71	0.00	0.00	34,897.14	12,885.09	47,782.23	209,919.48	S/L	20.00	
168	BARRIE INTERIOR	8/02/19	88,761.93	0.00	0.00	14,978.56	4,438.10	19,416.66	69,345.27	S/L	20.00	
169	PLEASANT HOME ROOF	1/01/19	596,650.00	0.00	0.00	118,086.94	29,832.50	147,919.44	448,730.56	S/L	20.00	
170	REHM POOL IMPROVEMENTS	8/09/19	423,168.85	0.00	0.00	31,737.73	9,403.75	41,141.48	382,027.37	S/L	45.00	
171	CONSERVATORY GREEN	9/27/19	163,758.98	0.00	0.00	26,952.02	8,187.95	35,139.97	128,619.01	S/L	20.00	

CY Additions
CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp	Book Sal Value	PY	CY	CY	Book End Depr	Book Net Book Value	Book Method	Book Period	
							Book Prior Depreciation	Book Current Depreciation	Book End Depr					
172		CONSERVATORY BOILER	9/04/20	31,915.70	0.00	0.00	2,438.00	1,063.86		3,501.86	28,413.84	S/L	30.00	
173		CARROLL CENTER UPDATES	12/31/20	2,462,972.44	0.00	0.00	251,428.44	123,148.62		374,577.06	2,088,395.38	S/L	20.00	
174		REHM POOL IMPROVEMENTS	11/20/20	55,223.68	0.00	0.00	5,867.51	2,761.18		8,628.69	46,594.99	S/L	20.00	
251		REPLACE PARKING LOT AND	6/01/06	153,380.27	0.00	0.00	126,857.96	7,669.01		134,526.97	18,853.30	S/L	20.00	
252		STEVENSON SURVEILLANCE	12/31/10	17,659.00	0.00	0.00	3,271.48	271.68		3,543.16	14,115.84	S/L	65.00	
253		REHM SECURITY CAMERAS	12/31/10	7,611.00	0.00	0.00	1,410.26	117.09		1,527.35	6,083.65	S/L	65.00	
254		BARRIE SOLAR PANNELS	2/07/20	23,676.00	0.00	0.00	2,722.74	947.04		3,669.78	20,006.22	S/L	25.00	
			12 Buildings	65,568,371.12	0.00	0.00	17,816,191.45	1,597,386.70		19,413,578.15	46,154,792.97			
				GF 7.01				GF 7.01		GF 7.01				

Group: 13 Machinery and Equipment

175		LIFT HANDICAP	1/01/01	4,636.28	0.00	0.00	4,636.28	0.00		4,636.28	0.00	S/L	10.00
176		TRACTOR UTILITY	1/01/00	19,395.82	0.00	0.00	19,395.82	0.00		19,395.82	0.00	S/L	10.00
177		TRACTOR UTILITY	1/01/96	18,311.06	0.00	0.00	18,311.06	0.00		18,311.06	0.00	S/L	10.00
178		FORKLIFT	1/01/88	20,659.63	0.00	0.00	20,659.63	0.00		20,659.63	0.00	S/L	10.00
179		TRACTOR UTILITY	1/01/90	15,901.44	0.00	0.00	15,901.44	0.00		15,901.44	0.00	S/L	10.00
180		STEVENSON PARK ASA	1/02/04	109,146.61	0.00	0.00	103,461.91	5,457.33	R	108,919.24	227.37	S/L	20.00
181		WATER SLIDES	1/01/97	28,658.22	0.00	0.00	28,658.22	0.00		28,658.22	0.00	S/L	20.00
182		HIGH DIVE	1/01/67	64,790.75	0.00	0.00	64,790.75	0.00		64,790.75	0.00	S/L	20.00
183		PARK RENOVATION	1/01/00	48,800.00	0.00	0.00	48,800.00	0.00		48,800.00	0.00	S/L	20.00
184		RENOVATE TOT LOTS	1/01/87	113,553.00	0.00	0.00	113,553.00	0.00		113,553.00	0.00	S/L	20.00
185		INSTALL PLAYCENTERS	1/01/00	126,423.00	0.00	0.00	126,423.00	0.00		126,423.00	0.00	S/L	20.00
186		RENOVATE TOT LOT	1/01/91	41,293.00	0.00	0.00	41,293.00	0.00		41,293.00	0.00	S/L	20.00
187		RENOVATE TOT LOT	1/01/91	26,380.00	0.00	0.00	26,380.00	0.00		26,380.00	0.00	S/L	20.00
188		ICE MACHINE	1/01/72	17,430.00	0.00	0.00	17,430.00	0.00		17,430.00	0.00	S/L	15.00
189		ICE MACHINE	1/01/85	42,500.00	0.00	0.00	42,500.00	0.00		42,500.00	0.00	S/L	15.00
190		TRACTOR 2155	1/01/92	16,023.00	0.00	0.00	16,023.00	0.00		16,023.00	0.00	S/L	15.00
191		TRACTOR 540	1/01/91	23,500.00	0.00	0.00	23,500.00	0.00		23,500.00	0.00	S/L	15.00
192		TRACTOR	1/01/00	16,457.00	0.00	0.00	16,457.00	0.00		16,457.00	0.00	S/L	15.00
193		RECREATION SOFTWARE	10/01/06	39,177.27	0.00	0.00	39,177.27	0.00		39,177.27	0.00	S/L	5.00
194		FINANCIAL SOFTWARE	10/01/06	33,188.75	0.00	0.00	33,188.75	0.00		33,188.75	0.00	S/L	5.00
195		BALL FIELD GROOMER	7/01/07	18,111.00	0.00	0.00	18,111.00	0.00		18,111.00	0.00	S/L	7.00
196		SECURITY CAMERA SYSTEM	11/07/08	16,197.50	0.00	0.00	16,197.50	0.00		16,197.50	0.00	S/L	5.00
197		B G F450	3/11/11	41,875.00	0.00	0.00	41,875.00	0.00		41,875.00	0.00	S/L	7.00
198		B G SKID STEER	8/12/11	33,038.00	0.00	0.00	33,038.00	0.00		33,038.00	0.00	S/L	7.00
199		SERVER UPGRADES	12/31/11	30,648.54	0.00	0.00	30,648.54	0.00		30,648.54	0.00	S/L	5.00
200		FIELD AERATOR	12/31/12	17,800.00	0.00	0.00	17,800.00	0.00		17,800.00	0.00	S/L	7.00
201		SOFT SERVE ICE CREAM	12/31/13	15,500.00	0.00	0.00	14,014.86	1,485.14		15,500.00	0.00	S/L	10.00
202		NETWORK SWITCHES	12/31/13	57,253.40	0.00	0.00	57,253.40	0.00		57,253.40	0.00	S/L	5.00
203		TELEPHONE SYSTEM	12/31/14	40,824.20	0.00	0.00	40,824.20	0.00		40,824.20	0.00	S/L	5.00
204		LARGE LAWNMOWER	12/31/15	18,620.98	0.00	0.00	18,620.98	0.00		18,620.98	0.00	S/L	7.00
205		TOOLCAT	12/31/16	71,826.69	0.00	0.00	43,395.50	7,182.67		50,578.17	21,248.52	S/L	10.00
206		DISTRICT SIGNS	12/31/16	81,000.00	0.00	0.00	48,937.50	8,100.00		57,037.50	23,962.50	S/L	10.00
207		NETWORK SWITCHES	2/10/17	58,064.85	0.00	0.00	58,064.85	0.00		58,064.85	0.00	S/L	5.00
208		DOCUWARE SOFTWARE	2/01/18	88,000.00	0.00	0.00	85,800.12	2,199.88		88,000.00	0.00	S/L	5.00

CY Additions

CY Deletions

R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	PY Book Prior Depreciation	CY Book Current Depreciation	CY Book End Depr	Book Net Book Value	Book Method	Book Period
209		SERVERS	5/15/20	37,190.56	0.00	0.00	19,525.02	7,438.11 R	26,963.13	10,227.43	S/L	5.00
210		C3X PHONE SYSTEM	12/31/20	18,589.00	0.00	0.00	7,590.51	3,717.80	11,308.31	7,280.69	S/L	5.00
211		DOLE E-SPORTS AREA	5/01/20	27,400.91	0.00	0.00	14,385.46	5,480.18	19,865.64	7,535.27	S/L	5.00
304		2021 Bobcat	12/10/21	23,051.00	0.00	0.00	1,248.60	1,152.55 R	2,401.15	20,649.85	S/L	20.00
		Pleasant Home Geothermal	12/31/21	811,184.00	0.00	0.00	0.00	40,559.20	40,559.20	770,624.80	S/L	20.00
		Website	12/31/21	24,400.00	0.00	0.00	0.00	1,220.00	1,220.00	23,180.00	S/L	20.00
325		EV Charger	11/24/23	15,945.00 [D]	0.00 c	0.00	0.00	0.00	0.00	15,945.00	S/L	20.00
340		Cardio Equipment	12/31/23	37,683.00 [D]	0.00 c	0.00	0.00	0.00	0.00	37,683.00	S/L	10.00
13 Machinery and Equipment				2,410,428.46	0.00 c	0.00	1,387,871.17	83,992.86	1,471,864.03	86,426.78		
				GF 7.1			GF 7.1	GF 7.1				
Total Mach & Equip Additions				53,628.00			Σ[D]/GF 7.1					

Group: 14 Vehicles

212		VAN E250	1/01/87	20,100.00	0.00	0.00	20,100.00	0.00	20,100.00	0.00	S/L	8.00
213		3500 4WD	1/01/89	20,666.95	0.00	0.00	20,666.95	0.00	20,666.95	0.00	S/L	8.00
214		RANGER 4 WD	1/01/91	14,401.00	0.00	0.00	14,401.00	0.00	14,401.00	0.00	S/L	8.00
215		TRUCK F350XL	1/01/94	16,192.00	0.00	0.00	16,192.00	0.00	16,192.00	0.00	S/L	8.00
216		PICKUP F150	1/01/95	12,261.00	0.00	0.00	12,261.00	0.00	12,261.00	0.00	S/L	8.00
217		VAN 3500 PASS	1/01/95	19,404.00	0.00	0.00	19,404.00	0.00	19,404.00	0.00	S/L	8.00
218		DAKOTA 4 WD	1/01/96	17,504.00	0.00	0.00	17,504.00	0.00	17,504.00	0.00	S/L	8.00
219		SUPER DUTY 1 TON	1/01/98	40,009.84	0.00	0.00	40,009.84	0.00	40,009.84	0.00	S/L	8.00
220		DAKOTA 4 WD	1/01/98	18,404.00	0.00	0.00	18,404.00	0.00	18,404.00	0.00	S/L	8.00
221		VAN 15 PASS	1/01/98	22,180.00	0.00	0.00	22,180.00	0.00	22,180.00	0.00	S/L	8.00
222		RANGER 4 WD	1/01/99	18,292.00	0.00	0.00	18,292.00	0.00	18,292.00	0.00	S/L	8.00
223		F250 4X2 W/ TOMMYGATE	6/20/08	19,937.00	0.00	0.00	19,937.00	0.00	19,937.00	0.00	S/L	8.00
224		2008 DODGE DAKOTA 4X4 EXT	7/15/08	22,490.00	0.00	0.00	22,490.00	0.00	22,490.00	0.00	S/L	8.00
225		2008 DODGE DAKOTA 4X4 EXT	8/08/08	22,490.00	0.00	0.00	22,490.00	0.00	22,490.00	0.00	S/L	8.00
226		PICKUP F250	1/01/04	18,925.00	0.00	0.00	18,925.00	0.00	18,925.00	0.00	S/L	8.00
227		SPRINTER 35	10/14/05	33,977.00	0.00	0.00	33,977.00	0.00	33,977.00	0.00	S/L	8.00
228		2007 RANGER 4X4	12/20/06	17,060.00	0.00	0.00	17,060.00	0.00	17,060.00	0.00	S/L	8.00
229		2007 FORD RANGER REV FAC	3/01/07	19,956.00	0.00	0.00	19,956.00	0.00	19,956.00	0.00	S/L	8.00
230		FORD E350 VAN CONS	5/05/09	24,931.00	0.00	0.00	24,931.00	0.00	24,931.00	0.00	S/L	8.00
231		BOBCAT	3/13/09	18,760.00	0.00	0.00	18,760.00	0.00	18,760.00	0.00	S/L	8.00
232		LIFT TRUCK	12/31/10	67,510.00	0.00	0.00	67,510.00	0.00	67,510.00	0.00	S/L	8.00
233		RECREATION VAN	1/14/11	19,640.00	0.00	0.00	19,640.00	0.00	19,640.00	0.00	S/L	8.00
234		CARGO VAN	12/31/12	21,326.00	0.00	0.00	21,326.00	0.00	21,326.00	0.00	S/L	8.00
235		FORD RANGER PICK UP	12/31/12	19,600.00	0.00	0.00	19,600.00	0.00	19,600.00	0.00	S/L	8.00
236		15 PASSENGER VAN	12/31/13	53,822.85	0.00	0.00	53,822.85	0.00	53,822.85	0.00	S/L	8.00
237		F-250 TRUCK	12/31/13	26,155.00	0.00	0.00	26,155.00	0.00	26,155.00	0.00	S/L	8.00
238		ELECTRIC ZAMBONI	12/31/14	123,109.20	0.00	0.00	123,109.20	0.00	123,109.20	0.00	S/L	8.00
239		TRASH PACKER	12/31/14	82,598.00	0.00	0.00	82,598.00	0.00	82,598.00	0.00	S/L	8.00
240		18 PASSENGER VAN	12/31/15	18,000.00	0.00	0.00	15,843.75	2,156.25	18,000.00	0.00	S/L	8.00

CY Additions
 CY Deletions
R - L&A recalculated without error

Book Asset Detail 1/01/23 - 12/31/23

FYE: 12/31/2023

Asset	d t	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	PY Book Prior Depreciation	CY Book Current Depreciation	CY Book End Depr	Book Net Book Value	Book Method	Book Period
241		CONSERVATORY F250 TRUCK	12/31/15	19,725.00	0.00	0.00	17,362.19	2,362.81	19,725.00	0.00	S/L	8.00
242		BG F250 TRUCK	12/31/15	23,250.00	0.00	0.00	20,464.99	2,785.01	23,250.00	0.00	S/L	8.00
243		KUCOTA TRUCK	12/31/15	15,601.00	0.00	0.00	13,732.12	1,868.88 R	15,601.00	0.00	S/L	8.00
244		BRUSH CHIPPER	12/31/16	17,500.00	0.00	0.00	13,216.07	2,187.50	15,403.57	2,096.43	S/L	8.00
245		B/G VAN	12/31/16	19,270.00	0.00	0.00	14,552.90	2,408.75	16,961.65	2,308.35	S/L	8.00
246		2017 F250 TRUCK	9/29/17	24,982.00	0.00	0.00	16,524.59	3,122.75	19,647.34	5,334.66	S/L	8.00
247		2016 NISSAN FRONTIER	11/17/17	22,811.00	0.00	0.00	14,613.14	2,851.38	17,464.52	5,346.48	S/L	8.00
248		ZAMBONI	2/16/18	50,948.00	0.00	0.00	31,046.50	6,368.50	37,415.00	13,533.00	S/L	8.00
249		TRACTOR	4/14/20	19,005.68	0.00	0.00	6,434.25	2,375.71 R	8,809.96	10,195.72	S/L	8.00
250		MOWER	5/01/20	20,587.74	0.00	0.00	6,755.39	2,573.47	9,328.86	11,258.88	S/L	8.00
327		Ford Maverick	12/31/23	64,700.38 [E]	0.00 c	0.00	0.00	0.00	0.00	64,700.38	S/L	7.00
328		Ford Maverick	12/31/23	64,700.38 [E]	0.00 c	0.00	0.00	0.00	0.00	64,700.38	S/L	7.00
329		Ford Transit	12/31/23	64,700.38 [E]	0.00 c	0.00	0.00	0.00	0.00	64,700.38	S/L	7.00
			14 Vehicles	1,277,483.40	0.00 c	0.00	1,002,247.73	31,061.01	1,033,308.74	244,174.66		
				GF 7.1				GF 7.1	GF 7.1			
			Total Vehicles Additions	194,101.14						Σ[E] /GF 7.1		

CY Additions
 CY Deletions
R - L&A recalculated without error



Crisis Management Plan Update

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org



Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Jan Arnold, Executive Director

Date: October 29, 2024

Re: Crisis Management Plan Review



Statement

Planning and preparedness is vital in Park District of Oak Park operations. Furthermore, it is critical for Park District of Oak Park employees to understand their respective roles in the event of a crisis. Every year the Park District reviews and updates the Crisis Management & Communication Plan to ensure staff preparedness.

Discussion

As part of the CAPRA Award application and keeping in line with good practices, the Crisis Management & Communication Plan must be reviewed on an annual basis. This manual has been reviewed by staff and updates to staff job titles as well as contact information for PDRMA have been made. No material changes were made from the previous year when the Crisis Communication Plan was last reviewed.

Recommendation

Staff recommends that the Board approve the attached Crisis Management & Communication Plan.

Attachment: Crisis Management & Communication Plan



Crisis Management & Communication Plan



PARK DISTRICT
of OAK PARK

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Park District of Oak Park

Crisis Management and Communication Plan

Definition of Crisis

A crisis is a serious incident such as an accidental drowning, serious injury, allegation of child abuse, severe vehicle accident, criminal act, or similarly serious incident that will generate intense public or media focus, whether immediately or within a short period of time.

Chain of Responsibility – Crisis Team Leader

It is critical for employees to understand their respective roles in the event of a crisis. Every serious incident must be reported immediately because of its nature and because of the importance of proper responses and communications related to the incident. By reporting immediately, an employee will have assisted in the proper implementation of the Park District's emergency response plan.

The Park District has appointed the Executive Director as the Crisis Team Leader. All serious incidents must be reported immediately to the Crisis Team Leader. The Crisis Team Leader, in conjunction with senior management staff, will activate the Crisis Management Plan and coordinate the crisis response. If the Crisis Team Leader is not available, then a serious incident must be communicated immediately to the first available member of the senior management staff, in the order they are designated below.

A serious incident should never be reported by voice mail, text, social media, or e-mail because time may be of the essence. Every report should be made personally.

The following is the Crisis Team Leader Chain of Command:

1. Crisis Team Leader (Executive Director)
2. Deputy Director of Properties & Planning
3. Deputy Director of Recreation
4. Director of Marketing & Community Engagement
5. Director of Human Resources & Risk Management
6. Director of Business Operations

Chain of Responsibility – Park District Spokesperson

The Park District has established specific responsibility for communications after the report of a serious incident and during a crisis. All responsibility lies with the Park District Spokesperson. The Spokesperson is responsible for making, or determining who will make, all communications and statements (written and oral) to affected persons and the media on behalf of the Park District. The Spokesperson also is responsible for deciding on, and coordinating, dissemination of information via social media and the Park District website. No employee should undertake any communications about a serious incident or during a crisis without specific coordination with the Spokesperson. And every employee who receives a request for information or inquiry from any source should direct that request or inquiry to the Spokesperson.

No formal statements about a serious incident or during a crisis should be made until the circumstances have been reviewed by the Park District's General Counsel or legal representatives of the Park District Risk Management Agency ("PDRMA").

The following is a Chain of Responsibility for the Spokesperson. The order of this list may change depending on the nature of the incident, so all employees should check with the Crisis Team Leader first:

1. Crisis Team Leader (Executive Director)
2. Deputy Director of Properties & Planning
3. Deputy Director of Recreation
4. Director of Marketing & Community Engagement

Legal Representation in times of Crisis

After any serious incident and during any crisis, the Park District will have to manage a variety of issues, demands, and responses. One of the most important actions to complete during the initial crisis-response period is to immediately call the Park District's General Counsel and PDRMA regardless of the day or the time of day. Legal advice may be critical in response to a serious incident and during a crisis, as events unfold quickly. Contacting legal counsel will help in undertaking a full and proper response, communicating with police and other officials, responding to victims and others involved in the incident, conducting the appropriate investigations, counseling the crisis management team and the Board of Commissioners, and establishing attorney/client privilege over critical communications and other sensitive matters. For these reasons, General Counsel and PDRMA representatives are an essential part of the Park District crisis management team.

Once an employee has reported to the Crisis Team Leader or senior management staff, they will contact the legal representatives. If for any reason an employee cannot make such a report, then the employee should contact, regardless of the day or time of day, General Counsel Caitlyn R. Culbertson at (312) 528-5206 and PDRMA at (630) 769-0332.

Protecting an Investigation

It is critical for the Park District not to accept or assume responsibility or liability related to any incident at any time before all facts are fully known and confirmed and advice has been received from PDRMA and General Counsel.

There is a critical difference between acknowledging the seriousness of an incident and admitting responsibility, fault, or liability for what has occurred. All Park District representatives should always act quickly to help protect the health and safety of victims and the public. But Park District representatives should not make any determinations of responsibility, fault, or liability. There is no need to do so and doing so without a full understanding of the facts and circumstances may be a serious error.

It is sometimes very difficult to exercise restraint and caution when faced with questions from insistent media representatives and anxious residents. It is critical, however, to not speak prematurely about critical matters. All Park District representatives should remember at all times to respond to questions only by referring the questioner to the Spokesperson.

PDRMA's legal counsel must be part of the investigative process, all public response, and overall coordination of communications for any serious incident. PDRMA's role is to establish, maintain and protect confidentiality and attorney-client privilege, as well as to help Park District employees avoid making comments and statements that may unnecessarily and wrongfully expose the Park District to potential liability or unwarranted public scrutiny.

When confidentiality is established through attorney-client privilege, then the communications between the Park District and its attorneys can be kept confidential. Because there is confidentiality, Park District representatives can make full and frank disclosures to their attorneys who then can better provide useful advice and effective representation. However, when statements are made outside of the scope of attorney-client privilege, then those statements may become subject to public disclosure via the Freedom of Information Act, a court-issued subpoena, and discovery in litigation.

Unprotected communications sometimes may contain inaccurate or incomplete information or admissions that others can use against the speaker and the Park District.

Emergency Response Steps

1. Begin Emergency Response

Immediately respond to any serious incident by contacting the appropriate police, fire, or paramedic personnel as needed. Implement the on-site emergency response plan. This may include administering first aid prior to the arrival of paramedics, securing an area, or taking other necessary actions to control the site and minimize further injury or loss. Advise other on-site staff that an emergency exists and seek their assistance in controlling the site or helping others to remain calm.

2. Notify Crisis Team Leader / Assemble Crisis Team

At the earliest opportunity, notify the Crisis Team Leader or the appropriate senior management staff so that they can assemble the Crisis Team. Make certain one of these persons knows what is happening.

3. Contact General Counsel and PDRMA

Call Caitlyn R. Culbertson at (312) 528-5206 and PDRMA at (630) 769-0332. Meanwhile, do not give any statement, request a written statement, prepare a written statement, prepare any report, or make any communications orally or in writing (on any medium) until legal counsel has responded.

When advising police or other emergency responders, tell them without hesitation all the facts they need to know. But do not undertake to investigate, make statements, hypothesize, or otherwise communicate beyond the facts and other critical-need matters.

Everything you say, do, write, tweet, e-mail, IM, post, or otherwise communicate may be made public. Some things may be misinterpreted or otherwise presented incorrectly and what you say may contain errors or oversights if you say it without full knowledge of the facts and circumstances. Do not put yourself or the Park District in jeopardy by engaging in that unnecessary conduct.

It is perfectly appropriate to cooperate fully with an investigation but to first consult with a legal representative. If you are asked why you are required to consult legal counsel, your legitimate response is: "The Park District wants to provide its full cooperation but also wants to protect its legal rights."

4. Prepare a Preliminary Accident/Incident Report

Prepare a preliminary Accident/Incident Report using PDRMA's Accident/Incident Report Form. Do not use any other form, even if it is a Park District form. Always provide a brief, objective,

and factual account of the incident. Never include any personal opinions as to fault or other unknowns.

Never release any Accident/Incident Report to any third party (including any investigating police) without first consulting PDRMA's legal counsel and General Counsel and obtaining authorization from PDRMA.

Every written account, description, or supplemental report of an incident (including electronic) should have the following language at the top of the document:

*THIS DOCUMENT IS AN ATTORNEY-CLIENT PRIVILEGED COMMUNICATION
PREPARED FOR, AND AT THE REQUEST OF, LEGAL COUNSEL.*

When directed by General Counsel or PDRMA legal counsel, communications (e-mail, fax, and all others) should always contain the above phrase in the subject heading of the communication and should be directed to an attorney. Do not send any privileged or confidential documents, or any draft documents, to any recipient other than the Park District's legal representatives.

5. Consult Legal Counsel before Requesting or Preparing Witness Statements

Do not request or prepare any witness or employee statements without first consulting with General Counsel or PDRMA's counsel. Preparing a proper statement requires skill and experience to avoid incomplete, inaccurate, or misleading results. For non-employee witnesses to an incident, get only their personal contact information and a brief oral account of the incident.

When General Counsel or PDRMA asks the Park District to document a witness account, always insert the following language at the top of the summary:

*THIS DOCUMENT IS AN ATTORNEY-CLIENT PRIVILEGED COMMUNICATION
PREPARED FOR, AND AT THE REQUEST OF, LEGAL COUNSEL.*

6. PDRMA will Lead Internal Investigation

PDRMA's in-house legal counsel or a PDRMA-assigned outside counsel will conduct any Park District internal confidential investigation. By doing so, all related communications likely will be subject to attorney-client privilege and protected.

General Action Steps to Consider When a Crisis Occurs

The Crisis Team Leader should use the following steps as a guide to manage a crisis and make decisions:

1. When a serious incident occurs, the first responsibility of the Crisis Team is to take all necessary and appropriate actions to minimize further injury and risk to persons and to minimize further loss. The health and safety needs of a person is always the top priority.
2. The Crisis Team should obtain, compile, monitor, and verify the accuracy of incoming information. It is very important to document all incoming events and information in chronological order to assess and address the crisis accurately. The team must verify and review new and incoming information against past and known information. The team needs the available information to be compiled accurately in order to make well-informed decisions.

3. Because Park District staff will feel the emotional and physical impact of a serious incident, the Crisis Team should be reassuring to the staff so the process of information gathering can begin. Staff members exhibiting signs of unusual stress or an inability to attend to their duties effectively should be relieved of their duties and directed to a designated area for relief. Staff members directly involved in the incident should remain on duty until the decision is made as to whether or not to conduct post-incident interviews under the direction of the General Counsel or PDRMA legal staff.
4. The Crisis Team should consider moving staff members directly involved in the incident to a more private location if the environment is stressful or media is present. The team should provide transportation for staff members to a secure facility for evaluation of their physical and emotional well-being and debriefing and interviewing.
5. The Crisis Team Leader should notify parents of minor staff members immediately as to the location of their children. As parents arrive they should be given immediate access to their children and be told they may remain with their children at all times regardless of interviews, investigations, or any other circumstances.
6. The Crisis Team should meet in a secure facility. From this location the team should consolidate fact finding, coordination, and communications with emergency response agencies, PDRMA, General Counsel, EMS, local police, key staff, and the media.
7. The Crisis Team should communicate to all Park District staff that a crisis exists and that all relevant information should be communicated immediately to the team. The Crisis Team Leader should identify the Spokesperson and reinforce with staff to direct all media inquiries to the Spokesperson.
8. The Crisis Team Leader and legal counsel should direct staff actions, coordinate information gathering, coordinate with outside groups, interface with emergency responders, communicate with staff and the public, and provide direction on needed resources.
9. The Crisis Team Leader or Spokesperson should inform the Park District Board President about the situation and then notify all other board members. Board members should be reminded not to make any public comments regarding the incident.
10. The Crisis Team should identify all staff directly involved in the incident as soon as possible so that legal counsel and the Crisis Team Leader can interview them.
11. The Crisis Team Leader should assign staff to monitor (and record if possible) television news reports, social media sites, local blogs, radio stations, and other media outlets to determine what information about the crisis is available to the public.
12. The Crisis Team Leader should assign a staff member to verify the accuracy of information as it becomes known. Legal counsel and the team will rely on this information to respond to the crisis, prepare a media relations plan, address public concerns, determine the scope and nature of investigative action, and attend to the needs of victims, staff, relatives, and other affected parties.
13. The Crisis Team Leader should assign one or more staff members as a communications team to answer and document all incoming telephone calls, e-mail, and other

communications to keep the team informed. Only the Spokesperson should speak to the media on behalf of the Park District. The communications team should advise the Crisis Team about important communications. If possible, the communications team should have a script from which to read when answering inquiries.

14. The Crisis Team should develop a crisis communications strategy working with legal counsel, including the following steps:
 - a. Obtain legal counsel approval of all public communications.
 - b. Identify the newsworthiness of the incident and how the media is reporting it.
 - c. Communicate with staff informing them of the crisis and that all statements shall come from the agency spokesperson.
 - d. Reassure the community and manage public relations.
 - e. Verify the accuracy and availability of information.
 - f. Limit initial contact with the media to a written press release.
 - g. Debrief and prepare the Spokesperson.
 - h. Determine the manner and means of addressing the media (*i.e.* off-camera or on-camera).
 - i. Limit on-camera responses to the Spokesperson reading a written statement. The Spokesperson should never admit or address fault or liability, so it is critical to coordinate all media response with legal counsel.

The Crisis Team should regularly reassess the need to address the media.

Crisis Information Gathering – Questions to Consider

The Crisis Team may use the following list of questions as a checklist for gathering information and making decisions:

1. Is the emergency response portion of the crisis complete or ongoing?
2. Has the Park District notified its General Counsel and PDRMA?
3. Have all families of the victims and other affected person been notified? (Have these communications been coordinated with the police?)
4. Have all proper authorities been notified including police, fire, poison control, EPA, public health officials, utility companies, among others?
5. Have all Crisis Team members been notified and gathered? Does the team need to establish a crisis center? If so, where?
6. Has the Crisis Team notified The Board President and Board members?
7. What is the status of the internal investigation process?
8. Is there an investigation being conducted by a third party, such as police, fire, EPA, OSHA, a private investigator, a aquatic certification entity, or others?

9. Has the Crisis Team been provided contact information for all potential staff and non-staff witnesses?
10. Has the immediate threat of harm to persons or loss of property been eliminated? Has the Crisis Team assured the public of this?
11. Has the Spokesperson contacted media to tell them the Park District will provide information once facts have been gathered and verified? Have onsite media been made reasonably comfortable and provided with electrical power, computer access, and administrative support services?
12. Is a formal written press statement appropriate or necessary?
13. Has the Park District fully expressed its concern, its continuing efforts, and its compassion for victims and other affected persons?
14. Has the Spokesperson been updated with current information and thoroughly prepared?
15. Have any false, misleading, or inaccurate statements been made or reported by the media that should be corrected or balanced by facts?
16. Are there any visual images (of any kind from any source) of the incident or post-incident damages or losses?
17. Should the Employee Assistant Program (“EAP”) or other support services be made available to Park District Board and staff members? Should Park District staff be provided a group EAP meeting in addition to individual counseling?

Members of the Crisis Team and Their Roles

1. Executive Director Duties (Crisis Team Leader)

The Park District Executive Director acts as the official Crisis Team leader and as Spokesperson unless the Executive Director designates another person for those positions. The Executive Director, working with legal counsel, is responsible for the overall coordination of the Crisis Management Plan.

The Executive Director or designated legal counsel is the primary representative of the Park District throughout the crisis.

2. Director of Marketing & Community Engagement

- Coordinate and draft communications under direction of Crisis Team with legal input.
- Compile a list of local television, radio, and newspaper telephone numbers and contacts, if known.
- Distribute information through media channels as directed.
- Manage the communications team in monitoring media outlets, including social media, to track crisis reporting.

- Update the Park District website, whether to provide information or exhibit a lower profile, as necessary and appropriate based on the sensitivity of the incident. Provide information proactively through the website to communicate with the public.
- Identify and manage all communication channels including e-mail address lists, mailing lists, website, and social media.
- Keep Park District staff and Board members informed and updated on facts and developments. Staff members may need reassurance or a better understanding of the incident. Staff members also may need to be reminded of the restrictions on communications and proper responses to inquiries.
- Establish a centralized media center, as directed by the Crisis Team Leader.

3. Deputy Director of Recreation

The Deputy Directors of Properties & Planning and Recreation will coordinate the information and activities associated with their operations as directed by the Crisis Team. Duties may include:

- Coordinate the processing and verification of departmental policies, procedures, training, records, etc.
- Provide information concerning any applicable contracts, affiliate groups and independent contractors the agency uses.
- Communicate with staff concerning agency policies on not sharing any information about the incident or making comments to people outside the Park District.
- Determine if any affected staff needs EAP assistance or other support services.
- Reschedule planned programs and activities as necessary and locate alternative programming sites or cancel programs if appropriate. Communicate all program changes to affected staff and the public.

4. Deputy Director of Properties & Planning

The Superintendent of Parks and Facilities coordinates the information and activities associated with department operations as directed by the Crisis Team. Duties may include:

- Provide the Crisis Team with access to necessary buildings, facilities and staff resources.
- Coordinate needed services with the Oak Park police department, utility companies, and other agencies as needed.
- Secure the incident location and authorize access only to approved personnel.
- Provide the Crisis Team with information about applicable contracts, affiliate groups, and contractors used by the Park District.
- Communicate with Park District staff concerning policies on not sharing any information or making comments about the incident.
- Determine if any staff need EAP assistance or other support services.

5. Management Staff Duties

Park District management staff may need to assist the Executive Director, General Counsel, Spokesperson, Deputy Directors, Crisis Team, Risk Manager, PDRMA, and clerical staff.

Assignments may include:

- Provide specific information about a program or facility.

- Compile and verify facts and information and formulate appropriate responses to questions and concerns.
- Communicate with Park District staff concerning policies on not sharing any information or making comments about the incident.
- Assist the Spokesperson in responding to inquiries, as directed.
- Monitor media outlets.
- Identify alternative programming sites as necessary.

6. Director of Human Resources and Risk Management Duties

- Assist PDRMA staff and PDRMA consultants during the investigative process.
- Coordinate identification of witnesses and gather personal and professional contact information.
- Take photographs or recordings, and preserve evidence, as directed by legal counsel.
- Secure evidence and release evidence only after approval by legal counsel, using a chain-of-custody document. (See Appendix D.)
- Contact the necessary governmental agencies depending on the circumstances of the incident, when applicable, for examples: The Illinois Environmental Protection Agency after a chemical spill, the Illinois Department of Labor after the death of an employee, or the Illinois Department of Public Health.
- Obtain, compile, or present pertinent safety documentation or practices conducted by the Park District.
- Complete the PDRMA Accident/Incident Report Form (and not any other internal reporting form) and have General Counsel and PDRMA legal counsel review it and send it to PDRMA within 24 hours after the incident.
- Gather employee statements in a narrative format to supplement the accident report form and as directed by legal counsel.
- Obtain any pertinent contracts, waivers, training records, certifications, or similar documentation.
- Contact EAP or other support services to inform them of the crisis and possible need for services.
- Review the incident and, if applicable, recommend and implement measures to minimize future similar incidents.

7. Customer Service Staff Duties

- Work with Communications Manager (if applicable) to screen telephone calls, e-mail, website, and social media inquiries.
- Screen reporters, family members or others who may arrive unannounced at the administration building. Obtain the following information from them and keep a log:
 - Name.
 - Title and organization.
 - Name of newspaper or radio, or television station, if applicable.

- Telephone number.
 - E-mail address.
 - Reporter's deadline if applicable.
 - Nature of the inquiry.
- If a reporter, photographer, attorney, investigator, or victim's family appears in person at the administrative office or another location, obtain the above information and immediately contact the Crisis Team Leader and Spokesperson.
 - Limit all responses to inquiries to the official information pre-approved by the Crisis Team for distribution. If possible, use a script.

8. Spokesperson Duties

The role of the Spokesperson is to represent the agency as the liaison to the media and third parties. At the direction of the Crisis Team, the Spokesperson presents official, accurate, and pre-approved information to the media on behalf of the Park District. Although the Park District is not obligated to share information with the media, it is often advisable to provide a statement, even before it is requested, acknowledging the incident and expressing sympathy for the family and others involved.

Park District communications should never include a "no comment" statement. Such a statement leads to a misinterpretation, speculation, and innuendo and prompts the media to find other information sources that may be unreliable or have hidden agendas. The Park District, with legal counsel, may provide a written press release including the following:

- Acknowledge the incident.
- Express compassion and support for victims and their families.
- Explain that it is premature to provide details pending further investigation.
- Describe rescue and safety efforts.
- Emphasize that the matter is under investigation and that the Park District is fully cooperating with other agencies.
- Assure the public that the Park District will provide additional facts as they become known.

The Spokesperson should have in-depth knowledge of the organization, be well spoken and professional, and be comfortable and confident in the role as Spokesperson. Pre-crisis training through exercises such as mock press conferences is a valuable exercise to prepare the Spokesperson for a future crisis situation.

On behalf of the Park District and Crisis Team, the Spokesperson presents factual information in a means and manner directed by the Crisis Team. If the Park District determines a press conference or in-person interview is necessary, then the Spokesperson should begin by reading a prepared statement that accurately presents the Park District's response to the crisis. This allows the Park District to list points proactively for the media to know, even if reporters do not ask the Spokesperson questions that would elicit that information.

The Spokesperson should not answer any questions for which verified facts are not available. In such a situation, the Spokesperson can say:

We all must respect the pending investigation, and it is premature to address this question/issue at this time. I certainly do not want to provide any inaccurate or misleading information inadvertently. Of course, as facts become known and verified, we will revisit this question/issue.

In addition, the Spokesperson should never:

- Release victim information until family members are notified.
- Speculate on liability, damage, costs, causes, or any similar matters until verified and reviewed by legal counsel.
- Fix blame on others or be misleading or ambiguous.
- Speak off the record.

Role of Board Members

Board members may have a high level of concern about a crisis and thus may feel obligated to speak to the media, victims and families, or the public. Despite good intentions, these actions may inadvertently compromise the Park District's reputation and ability to minimize potential liability exposure. With that in mind, Board members are strongly advised not to make any statements to the news media or any third party without prior consultation and approval from legal counsel. The General Counsel or PDRMA legal counsel can speak with Board members about the crisis and related legal and liability issues.

Role of Employees in Dealing with the News Media

All Park District staff must recognize their roles in a crisis. They must understand it is the Park District's policy and expectation that any information released comes from the Spokesperson. All staff members should know, as soon as possible, the contact information of the Spokesperson.

Staff members must know and understand the following guideline:

1. They are not required to give an interview and are not authorized to give an interview. If they are asked to give an interview, they should direct the person to the Spokesperson. They can say: "I'm sorry. I'm not the best person to answer that question. You should contact our Executive Director, who can assist you."
2. It is acceptable to not know the answer to a question. Simply say, "I don't know," and direct the person to the Spokesperson.
3. Never say "No comment." Instead say "Please understand that I am not the best person to discuss this event. I would not want to provide inaccurate or incomplete information unintentionally. You should direct your inquiry to our Executive Director." Provide reporters with the Executive Director's name and telephone number.
4. Never make an "off-the-record" statement.

Media Relations Plan

Through direction of the Crisis Team and legal counsel, the Spokesperson coordinates all interaction with the media and any outside requests for information. The Crisis Team decides

the time, place and means of sharing information with the media and/or responding to media requests, with advice of legal counsel.

The Park District should show that it is a willing partner in sharing information and that it is committed to cooperating with the media. However, the Park District must also be very clear that it will not share any information until legal counsel verifies and reviews it.

Do not make promises to reporters. Tell them you will share information when it is available for the public.

Monitor all news and social media to determine how the crisis is being reported. Determine whether reports are objective and accurate. When necessary, prepare and distribute accurate information to balance any serious false statements.

Always prepare an initial written press release and consider posting it on your website or on other social media channels.

Continuing Operations Considerations

- Evaluate staff readiness – The Crisis Team Leader will meet with supervisors of employees directly involved in the incident to determine if they are ready to resume duties. If not, does the agency have enough resources to continue operating with non-involved staff?
- Reopen the Site – A gradual reopening of the incident site will be considered to keep staff from becoming overwhelmed following the incident. A supervisor will be available when reopening a site involved in a crisis event to answer any questions from the public so as not to distract the staff.
- Communicate with the public – The Park District will set a date to reopen when staff is ready. Shorter hours or limiting public participation in programs for a period of time will be considered. Inform the public and patrons that staff evaluations and other readiness training was completed prior to reopening.
- Communicate with outside groups/users – The Park District will consider suspending out-of-the-ordinary programming activities, special events or large-group facility use for a period of time.

Appendix A - Sample Initial Press Release

The Park District has been informed that on (date of crisis) at approximately _____(identify time), the following occurred:

(briefly describe crisis)

At this time, we have not had the chance to [substantiate / confirm] the specific facts and circumstances surrounding this event. We are currently investigating this matter in full cooperation with: (identify other investigative agencies)

Out of respect for the investigative process and in fairness to the persons involved, we are unable to provide further details at this time. However, we are committed to providing additional facts as they become known and confirmed. In the interim, anyone wishing to provide or request further information should contact (identify Spokesperson) at (phone number). We are also providing up-dated information on our Park District website at www.pdop.org.

Appendix B – Emergency Phone List

Below is the list of people to contact in the event of a crisis situation. Please call these individuals in the order listed. If there is no response, call the next person on the list.

Jan Arnold, Executive Director

Time Called: _____

Office: 708.725.2020

Cell Phone: 312.259.7359

Email: jan.arnold@pdop.org

Caitlyn R. Culbertson, General Counsel

Time Called: _____

Office: 312.528.5206

Cell Phone: 630.862.4527

Email: Caitlyn.Culbertson@ElrodFriedman.com

PDRMA

Time Called: _____

Office: 630.769.0332

Fax: 630.769.0449

PDRMA After Hours – Includes instructions on how to reach PDRMA staff after hours.

Maureen McCarthy, Deputy Director of Recreation

Time Called: _____

Office: 708.725.2021

Cell Phone: 773.203.3933

Email: maureen.mccarthy@pdop.org

Chris Lindgren, Deputy Director of Properties & Planning

Time Called: _____

Office: 708.725.2050

Home: 708.848.7956

Cell Phone: 708.638.2461

Email: chris.lindgren@pdop.org

Bill Hamilton, Superintendent of Parks & Facilities

Time Called: _____

Office: 708.725.2052

Home: 708.352.5469

Cell Phone: 630.248.9020

Email: bill.hamilton@pdop.org

Mike Baiardo, Superintendent of Special Facilities

Time Called: _____

Office: 708.725.2315

Cell Phone: 708.378.3891

Email: mike.baiardo@pdop.org

Mitch Bowlin, Director of Business Operations

Time Called: _____

Office: 708.725.2024

Cell Phone: 708.828.0491

Email: mitch.bowlin@pdop.org

Ann Marie Buczek, Director of Marketing and Community Engagement

Time Called: _____

Office: 708.725.2121

Cell Phone: 312.615.3733

Email: annmarie.buczek@pdop.org

Paula Bickel, Director of Human Resources

Time Called: _____

Office: 708.725.2028

Cell Phone: 708.203.0101

Email: paula.bickel@pdop.org

Joseph Marrotta, Risk Manager

Time Called: _____

Office: 708.725.2111

Cell Phone: 708.277.4562

Email: joseph.marrotta@pdop.org

Kathleen Porreca, Park Board Commissioner

Time Called: _____

Home: 708.445.0261

Cell Phone: 217.898.4444

Email: kassie.porreca@pdop.org

Christopher Wollmuth, Park Board Commissioner

Time Called: _____

Cell Phone: 847.951.7568

Email: chris.wollmuth@pdop.org

Jake Worley-Hood, Park Board Commissioner

Time Called: _____

Cell Phone: 312.961.6006

Email: jake.worley-hood@pdop.org

David Wick, Park Board Commissioner

Time Called: _____

Home: 708.763.8336

Cell Phone: 708.767.7667

Email: david.wick@pdop.org

Sandy Lentz, Park Board Commissioner

Time Called: _____

Home: 708.524.0378

Cell Phone: 312.485.3178

Email: sandy.lentz@pdop.org

Appendix C - Statements of Admission and Social Media

(to be read or otherwise communicated to staff by senior management)

When a terrible incident like this one has occurred, it is important to remind everyone of the Park District's communication policy. It is critical to the Park District's reputation that all communications be accurate, appropriate, and properly attributed. Only those employees who are specifically authorized may speak on behalf of the Park District. In this matter, Executive Director Jan Arnold has been designated the Spokesperson.

All staff members are expected to refer all media inquiries to Jan. If someone from the media contacts you, your simple and appropriate response should be: "Please understand that Executive Director Jan Arnold has been designated as the Park District's Spokesperson. Please direct your inquiries to her." You should then end the conversation.

All staff members should be very cautious in discussing the incident with family members, friends, residents, and other third parties. Your communications may be inaccurate, misunderstood, misperceived, or result in rumors that can negatively impact the image of the Park District and our staff, and compromise our ability to defend potential litigation.

While the Park District recognizes and respects the right of staff members to use social networking, personal websites, texting, and other forms of communications, only those staff members officially designated by the Park District have the authorization to speak on behalf of the Park District.

It is important to keep in mind that this matter is currently under investigation. Many facts remain unknown, and there is significant information that has yet to be confirmed. Please be careful to avoid disclosing any information that may compromise the investigation, is confidential, or may violate privacy rights or privacy perceptions.

Show proper consideration and respect to coworkers, the victims, our residents, and others.

We strongly recommend you do not use social media to discuss the incident because it is easy to make a mistake that could hurt you and the Park District. Your knowledge or perceptions may be incomplete, or your representations may be inaccurate or misunderstood, or you may inadvertently violate attorney/client privilege or privacy rights. These things could later be used against you and the Park District.

The Park District and its Employee Assistance Program provider are available to you if you should need help coping with the incident. Please see any manager if you have questions about this policy.

Appendix D - Sample Chain of Custody Document

Chain of custody documents are important from a legal perspective in that it documents the movement and location of physical evidence from the time it is obtained until the time it is presented in court. A chain of custody document should be used when physical evidence as part of an investigation is placed in secure storage and/or provided to another person or organization. It is important to document the chain of custody so that it reflects the care provided in handling important physical evidence when stored or transferred to indicate its condition and that it was not physically altered while in the care of any individual.

(Provide a brief title of the incident (for example: Rehm Pool swimming incident June 19, 2024)

By: _____ Title: _____ Date: _____, 2024

(Insert steps to acquire and securely store an object, device, or other evidence.) [For example:: John Doe gave me a screwdriver at Rehm Pool at approximately 11:00 a.m. on June 19, 2024. I gave the screwdriver to PDRMA attorney Sara Yager, the Director of Claims and Legal Services, at the PDRMA office at approximately 12:30 p.m. on the same day. The screwdriver was yellow, with a straight blade, about 6 inches long, and showed heavy use with scratches and a faded handle.]

Sara Yager, PDRMA Date: June 19, 2024.

On June 19, 2024, at approximately 1:15 p.m. Sara Yager provided the screwdriver to Erika Koty, PDRMA Claims Supervisor, who removed the screwdriver from its storage container for the purpose of photographing it and placing an identifying sticker on it. The screwdriver was returned to its original container and securely stored at the PDRMA office.

Erika Koty, PDRMA Date: _____, 2024

Appendix E - Crisis Management Plan

Acknowledgment of Receipt Form

The Park District of Oak Park Crisis Management Plan supplements the many safety policies and procedures already in place at the Park District. As an employee, I am expected to read this document thoroughly and return this completed acknowledgment of receipt form which will be placed in my personnel file.

Signature of employee:

Date: _____, 20____



Credentials Certificate for the IAPD Annual Meeting

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org



Memo



To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Jan Arnold, Executive Director

Date: October 29, 2024

Re: Credentials Certificate for the IAPD Annual Meeting

Statement

On a yearly basis, the IAPD hosts its annual meeting in conjunction with the IAPD/IPRA Soaring to New Heights Conference. The conference will be held on January 23-25, 2025.

Discussion

IAPD will hold the Annual Meeting on Saturday, January 25, 2025, at 3:30pm. All member agencies must pass the attached resolution on credentials and return it to the IAPD Office in order to ensure delegates can vote at the Annual Meeting.

Recommendation

Staff recommend that the Board designate a commissioner to attend the Annual Meeting as well as three alternates.

Attachment: Credentials Certificate



TO: ALL MEMBER DISTRICTS

FROM: Peter M. Murphy, President/CEO

DATE: October 8, 2024

RE: **CREDENTIALS CERTIFICATE**

The IAPD/IPRA Soaring to New Heights Conference will be held on January 23-25, 2025.

Article V, Section 3 and 4 of the Constitutional By-Laws of the Illinois Association of Park Districts provides as follows:

"Section 3. Each member district shall be entitled to be represented at all Association meetings and conferences by a delegate or delegates. Delegates of the Association meetings or conference may include members of the governing boards of member districts, the Secretary, Attorney, Treasurer, Director or any paid employee of the member district. Each delegate shall present proper credentials consisting of a certificate by the Secretary of the member district said delegate or delegates represent, with seal of office affixed, showing that the governing board at a special or regular meeting authorized said delegate or delegates to represent said member district. On all questions each member district represented shall have one vote which shall be the majority expression of the delegation from that member district."

"Section 4. No member district shall be entitled to vote by proxy and only delegates of a member district shall cast a ballot for that member district."

Accordingly, we enclose herewith a certificate, which, when properly certified by the Secretary of your agency after its governing board authorizes such delegate and alternates at a regular or special meeting, shall be mailed to the Association's office, 211 East Monroe Street, Springfield, IL 62701.

This certificate will entitle the delegate or, in their absence, an alternate listed thereon to vote on matters presented during the Association's Annual Business meeting to be held on Saturday, January 25, 2025 at 3:30 p.m.

Your agency must be in good standing, the Credentials Certificate must be signed by the Board President and Secretary with your agency seal affixed.

NOTE: If your agency does not have a seal, then write the word "SEAL" and circle it where indicated on the certificate.

Your careful and prompt attention to this important matter is requested.

CREDENTIALS CERTIFICATE

This is to certify that at a meeting of the Governing Board of the

_____ held at
(Name of Agency)
_____ on _____ at _____
(Location) *(Month/Day/Year)* *(Time)*

the following individuals were designated to serve as delegate(s) to the Annual Business Meeting of the ILLINOIS ASSOCIATION OF PARK DISTRICTS to be held on **Saturday, January 25, 2025 at 3:30 p.m.:**

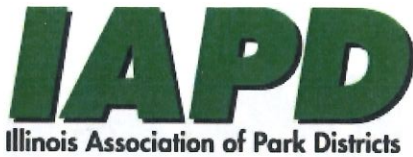
	<u>Name</u>	<u>Title</u>	<u>Email</u>
Delegate:	_____		
1st Alternate:	_____		
2nd Alternate:	_____		
3rd Alternate:	_____		

This is to certify that the foregoing is a statement of action taken at the board meeting cited above.

Affix Seal: _____ Signed: _____
(President of Board)

Attest: _____
(Board Secretary)

Return this form to: Illinois Association of Park Districts
211 East Monroe Street
Springfield, IL 62701-1186
Email: iapd@ilparks.org



TO: ALL MEMBER DISTRICTS
FROM: Peter M. Murphy, President/CEO
DATE: October 8, 2024
RE: RESOLUTIONS

To ensure our membership a voice in the Association, Article X, of the Constitutional By-Laws provides as follows:

"Section 1. Resolutions for presentation at the Annual Meeting of the Association may be proposed by any member district, the Honors and Resolutions Committee and by the Board of Trustees.

(a) Resolutions must be submitted to the President/CEO no later than sixty (60) days prior (November 26, 2024) to the Annual Business Meeting of the Association. All resolutions submitted shall be mailed to the membership not less than forty-five (45) days prior (December 11, 2024) to the Annual Business Meeting.

(b) The Honors and Resolutions Committee shall have the prerogative to determine which resolutions submitted by member districts shall be presented at the Annual Business Meeting of the Association; however, all resolutions received must be submitted to the membership. Any governing board of a member district shall have the right to appeal the Committee's decision to the delegates at the Annual Business Meeting of the Association.

(c) Notice of appeal by a member district for the resolution must be served by mail on the members of the Honors and Resolutions Committee so as to be received not less than forty-eight (48) hours in advance of the start of the Annual Conference. A majority of the official delegates present and voting at the Annual Business Meeting of the Association during the Annual Conference is required for consideration of appeals. Approval by a two-thirds (2/3rds) majority vote of the official delegates present and voting is required at the Annual Business Meeting of the Association for the introduction of additional resolutions. A member district seeking authority at the Annual Business Meeting of the Association to present an additional resolution must provide duplicated copies in number sufficient for all delegates present."

NOTE: All resolutions must be received in the Association's office no later than November 26, 2024.



TO: ALL MEMBER DISTRICTS
FROM: Peter M. Murphy, President/CEO
DATE: October 8, 2024
RE: **RECOMMENDATIONS**

In order to comply with the provisions of the IAPD Constitutional By-Laws, recommended changes and/or amendments to the Constitutional By-Laws must be on file in the Association's office on or before November 26, 2024 to be considered by the committee.

This schedule has been adopted by the committee in order to provide adequate time for the office to publish and distribute the committee report to all member districts forty-five (45) days (December 11, 2024) in advance of the Annual Business Meeting. For your information, we list the following section of the Association's Constitutional By-Laws:

ARTICLE XIII -- AMENDMENTS TO CONSTITUTIONAL BY-LAWS

"Section 1. These Constitutional By-Laws may be amended at the Annual Meeting of the association by a majority vote of the official delegates of the member districts present and voting subject to the compliance with the following procedure:

- (a) Any member district, or the Board of Trustees, desiring to suggest an amendment to the Constitutional By-Laws, shall submit the proposed amendment to the President/CEO in writing not less than sixty (60) days prior to the Annual Business Meeting of the Association.
- (b) The President/CEO shall thereupon cause a copy of the proposed amendment to be mailed to each member district of the Association not less than forty-five (45) days prior to the Annual Meeting of the Association."

NOTE: November 26, 2024 is the deadline for all changes and/or amendments to be received in the Association's office.



Park District Citizen Committee Application – Blake MacGregor

Park District of Oak Park

218 Madison Street ▪ Oak Park, Illinois 60302 ▪ ph: (708) 725-2000 ▪ fx: (708) 383-5702 ▪ www.pdop.org

Memo

To: David Wick, Chair, Administration and Finance Committee
Board of Park Commissioners

From: Jan Arnold, Executive Director

Date: October 29, 2024

Re: Park District Citizen Committee Application – Blake MacGregor



Statement

The Park District Citizen Committee (PDCC) was established in Fall 2003, to oversee the development of the Comprehensive Master Plan. Since the plan's completion, the responsibility of the PDCC has been to oversee the implementation of the Comprehensive Master Plan and the development and ongoing review of the park site plans, as well as to provide a valuable communication channel between the Park District and the citizens of Oak Park. The Mission and Guiding Principles of the Park District Citizen Committee state the committee should include 13 members.

Discussion

There are currently only 11 members on the committee. Blake MacGregor has expressed interest in joining the Park District Citizen Committee. Blake lives near Andersen and Taylor Parks. Blake holds a bachelor's degree in science in which they are looking to use to provide professional expertise as well as a perspective as a long-term resident. Blake attended the October PDCC meeting and expressed their desire to join the committee.

Recommendation

Staff recommends that the Park Board approve the appointment of Blake MacGregor as a member of the Park District Citizen Committee to serve a three-year term.

Attachment: PDCC Application



PARK DISTRICT OF OAK PARK

218 Madison Street • Oak Park, IL 60302 • (708) 725-2000 (info) • (708) 725-2301 (fax) • www.pdop.org

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

Committee Interest Application

Thank you for your willingness to serve your community on one of our volunteer citizen's committees. The following information will assist the Park District in determining the best position for you to utilize your experience, abilities and interests.

INSTRUCTIONS: Please complete and submit this application for review to the location listed above.

Committee you are interested in joining: (please check all that apply)

Park District Citizen Committee (PDCC) Environmental Sustainability Committee (ESC)

Active Adult Advisory Committee (SCCOPRF/AAAC)

APPLICANT INFORMATION Please note, Oak Park residency is required to apply.

Applicant Name Blake MacGregor

Address 915 Hayes Ave

City Oak Park State IL Zip 60302

Email Address bmacgregor915@gmail.com

Daytime Phone 312-656-7552 Evening Phone same

Age of Applicant: Up to 29 years 30-54 years 55 years & up

What park and public space are closest to your residence? Andersen and Taylor

AVAILABILITY

Please indicate your availability on a regular basis: **CHOOSE ONE:** Daytime Evening Anytime (as needed)

CHOOSE ONE: Weekly Semi-monthly Monthly Intermittently

EDUCATIONAL DATA

Degrees (if any) Bachelors in Science

Other Educational Experience _____

COMMUNITY ACTIVITIES, PROFESSIONAL ORGANIZATIONS OR OTHER INTERESTS

Please list any activities you are currently involved with: _____

Please indicate how you can best be of service to the Park District of Oak Park: Provide professional expertise and long term resident perspectives.

Applicant's Signature:  Date 10/29/24

You are welcome to attach additional information in a resume or write on the back of this form.