Oak Brook Park District

A National Gold Medal Agency

ANNUAL BUDGET

Fiscal Year May 1, 2026 - April 30, 2027

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OAK BROOK PARK DISTRICT
OAK BROOK, IL

Annual Budget

Fiscal Year – May 1, 2026 – April 30, 2027

1450 Forest Gate Road

Oak Brook, IL 60523

630-990-4233

www.obparks.org

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Oak Brook Park District
Illinois

For the Fiscal Year Beginning

May 01, 2025

Executive Director

The District's fiscal year 2026/2027 budget (FY 2026/2027) document is organized into sections that are highlighted by tabs. The following provides a summary of the content of each section of our budget document.

Section 1- Transmittal Letter: This section provides highlights of our FY 2026/2027 budget, including how our budget addresses the District's priorities as established by our Board, significant changes from our prior year budget, and significant economic trends impacting the District.

Section 2- Budget Overview and Community Profile: This section provides a summary of the FY 2026/2027 budget through the use of tables, charts, and narratives and provides background information of the Oak Brook Community.

Section 3- Organizational and Long-term Planning: This section provides information about the District's long-term financial plans, an assessment of cash, investment targets, and fund balances, an overview of personnel trends, and expenditures.

Section 4- Budget Process and Financial Policies: This section provides a summary of our annual budget compilation processes and significant policies that guide staff with the development of our budget.

Section 5- Summary of Funds: This section provides information over the District's fund structures (basic accounting units) and purposes for each of our funds. An analysis of significant past and projected fund revenues and expenditures is provided.

Section 6- Revenues and Expenditures: This section provides a summary of significant revenue sources and information concerning the establishment of their corresponding annual budget amounts. In addition, we provide expenditure information organized by various departments utilized by the District.

Section 7- Ten-Year Capital Improvement Plan and FY 2026/2027 Capital Budgets: This section provides a summary of our long-range capital improvement plan and detailed information over our capital expenditures for FY 2026/2027.

Section 8- Outstanding Debt: This section provides an overview of the District's outstanding long-term debt obligations, a calculation of the District's debt service limits, and information concerning the use of the proceeds for our debt.

Section 9- Glossary: This section provides the definitions for many of the terms used throughout this budget document, including technical terms that may be specific to government finances as well as governmental park and recreation agencies.

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TRANSMITTAL LETTER

July 17, 2026

Board of Park Commissioners
Oak Brook Park District
Oak Brook Illinois

I am pleased to present to you the adopted budget of the Oak Brook Park District (District) for the fiscal year beginning May 1, 2026, and ending April 30, 2027 (current budget). This current budget serves as the foundation for the District's financial planning and provides staff with the financial plan to work towards achieving and managing the Board's goals. The current budget further communicates the District's goals to our residents, the business community, our vendors, and credit rating agencies.

Current Budget Summary

The District's development process for the current budget began in October 2025 with the calculation of the 2025 property tax levy. As part of this process, Finance staff began reviewing the actual financial activity for the fiscal year 2025/2026 (previous year), assessing the previous year's actual performance against the previous year's budgets, and formulating projected financial activity through the end of April 30, 2026. This previous year projected financial information along with an evaluation of current and anticipated future economic trends were used to compile a preliminary budget for FY 2026/2027. This process is important as this current year preliminary budget helps determine the property tax levy amounts needed to fund operations in each applicable fund, including a preliminary assessment of any capital investment requirements in several of our funds. It is also during this process of compiling our prior year-end projections that we also project the ending fund and net position balances for the previous year end. Adjustments to these preliminary budgets are further carried out to ensure that each fund adheres to our existing fund balance policy which requires that the District maintain fiscal year-end fund balances between 3 and 9 months of annual expenditure in many of our funds. The final requested property tax levy was subsequently presented to our Board in December 2025 when the property tax levy ordinance was adopted.

In November 2025, the budget module within our financial reporting software was made available to numerous staff within the District so they could begin compiling their requested current budget. As part of this process, Finance provided staff with a budget preparation instruction packet that included a calendar for the completion of numerous steps and milestones, a table listing many of our major revenue sources and expenditure activities, and a list of those persons and departments responsible for developing the budgets for those major sources. In addition, staff was provided with guidance concerning our estimated merit pool compensation program and information about anticipated health insurance and related benefit costs. In addition to this, a meeting was conducted by the Finance department with staff to review such instructions and provide staff with an opportunity to ask questions about the overall budget preparation process. See Section 4 for more detailed information about our annual budget preparation process.

Following is a summary table that shows actual and budgeted information for the most recent five fiscal years.

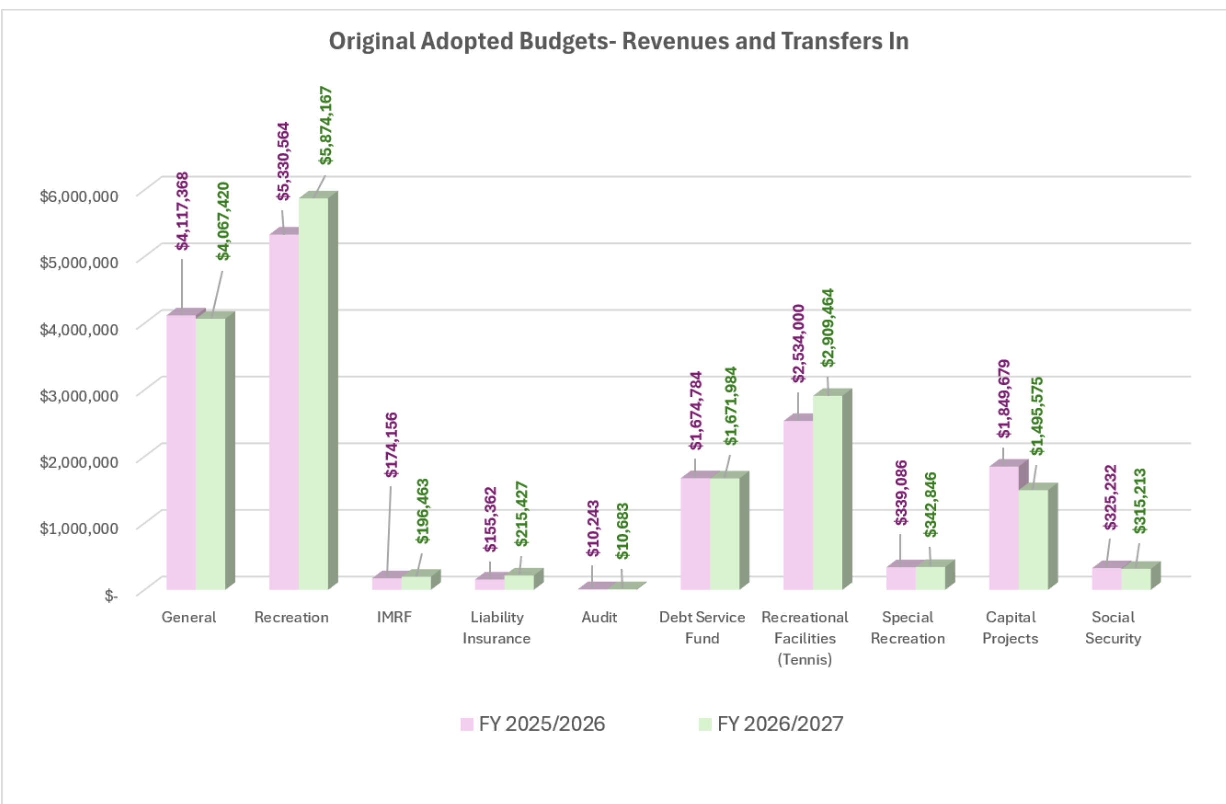
Five Year Financial Summaries

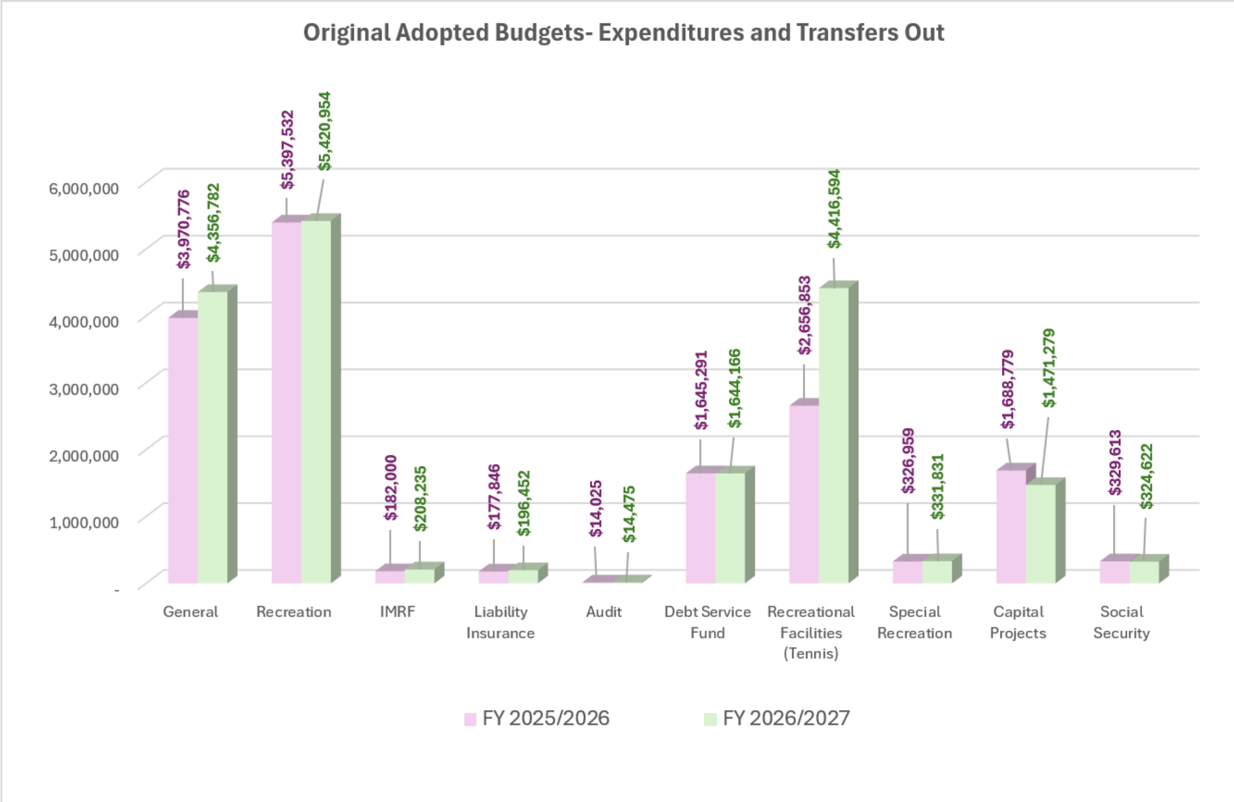
	Year 1	Year 2	Year 3	Year 4		Year 5			
Fund	FY 2022/2023 Audited Actuals	FY 2023/2024 Audited Actuals	FY 2024/2025 Audited Actuals	FY 2025/2026 Unaudited Actuals	FY 2025/2026 Adopted Budgets	FY 2026/2027 Initial Proposed Budgets	FY 2026/2027 Original Adopted Budgets	% Change FY 2026/2027-vs-FY 2025/2026 Adopted Budgets	% Change Proposed-vs-Adopted FY 2026/2027 Budgets
General									
Revenues & Transfers In	$ 3,255,689	$ 3,635,245	$ 3,639,761	$ 4,090,164	$ 4,117,368	$ 3,875,600	$ 4,067,420	-1.21%	4.95%
Expenditures & Transfers Out	3,220,597	3,644,708	3,528,076	3,263,688	3,970,776	4,140,052	4,356,782	9.72%	5.23%
Net Surplus/(Deficit)	$ 35,092	$ (9,462)	$ 111,684	$ 826,476	$ 146,592	$ (264,452)	$ (289,362)	-297.39%	9.42%
Recreation									
Revenues & Transfers In	$ 4,327,297	$ 5,123,493	$ 5,488,654	$ 5,696,916	$ 5,330,564	$ 6,014,167	$ 5,874,167	10.20%	-2.33%
Expenditures & Transfers Out	3,871,940	4,426,321	5,685,641	4,569,181	5,397,532	6,341,447	5,420,954	0.43%	-14.52%
Net Surplus/(Deficit)	$ 455,357	$ 697,172	$ (196,988)	$ 1,127,735	$ (66,969)	$ (327,280)	$ 453,212	-776.75%	-238.48%
IMRF									
Revenues & Transfers In	$ 206,988	$ 125,273	$ 132,978	$ 172,039	$ 174,156	$ 196,463	$ 196,463	12.81%	0.00%
Expenditures & Transfers Out	171,680	178,150	173,903	177,382	182,000	208,235	208,235	14.41%	0.00%
Net Surplus/(Deficit)	$ 35,308	$ (52,877)	$ (40,925)	$ (5,343)	$ (7,844)	$ (11,772)	$ (11,772)	50.08%	0.00%
Liability Insurance									
Revenues & Transfers In	$ 166,805	$ 109,641	$ 150,759	$ 158,573	$ 155,362	$ 215,427	$ 215,427	38.66%	0.00%
Expenditures & Transfers Out	155,072	144,661	152,550	195,618	177,846	196,452	196,452	10.46%	0.00%
Net Surplus/(Deficit)	$ 11,733	$ (35,021)	$ (1,791)	$ (37,045)	$ (22,484)	$ 18,975	$ 18,975	-184.39%	0.00%
Audit									
Revenues & Transfers In	$ 13,765	$ 17,775	$ 12,608	$ 11,822	$ 10,243	$ 10,683	$ 10,683	4.30%	0.00%
Expenditures & Transfers Out	13,675	12,750	14,750	13,500	14,025	14,475	14,475	3.21%	0.00%
Net Surplus/(Deficit)	$ 90	$ 5,025	$ (2,142)	$ (1,678)	$ (3,782)	$ (3,792)	$ (3,792)	0.26%	0.00%
Debt Service Fund									
Revenues & Transfers In	$ 1,861,442	$ 1,921,268	$ 1,983,583	$ 1,693,490	$ 1,674,784	$ 1,671,984	$ 1,671,984	-0.17%	0.00%
Expenditures & Transfers Out	1,828,356	1,887,661	1,924,643	1,645,568	1,645,291	1,644,166	1,644,166	-0.07%	0.00%
Net Surplus/(Deficit)	$ 33,086	$ 33,607	$ 58,941	$ 47,922	$ 29,493	$ 27,818	$ 27,818	-5.68%	0.00%
Recreational Facilities (Tennis)									
Revenues	$ 2,023,908	$ 2,441,887	$ 2,731,997	$ 2,897,857	$ 2,534,000	$ 2,909,464	$ 2,909,464	14.82%	0.00%
Expenses	1,843,061	1,941,232	1,881,646	2,219,409	2,656,853	4,381,783	4,416,594	66.23%	0.79%
Net Surplus/(Deficit)	$ 180,846	$ 500,655	$ 850,351	$ 678,448	$ (122,853)	$ (1,472,319)	$ (1,507,130)	1126.77%	2.36%
Special Recreation									
Revenues & Transfers In	$ 330,840	$ 338,448	$ 443,985	$ 343,050	$ 339,086	$ 342,846	$ 342,846	1.11%	0.00%
Expenditures & Transfers Out	303,293	319,006	429,448	305,489	326,959	412,831	331,831	1.49%	-19.62%
Net Surplus/(Deficit)	$ 27,547	$ 19,442	$ 14,537	$ 37,561	$ 12,127	$ (69,985)	$ 11,015	-9.17%	-115.74%
Capital Projects									
Revenues & Transfers In	$ 4,262,321	$ 493,205	$ 604,292	$ 129,022	$ 1,849,679	$ 1,935,575	$ 1,495,575	-19.14%	-22.73%
Expenditures & Transfers Out	1,451,586	2,893,834	1,186,711	367,701	1,688,779	1,875,279	1,471,279	-12.88%	-21.54%
Net Surplus/(Deficit)	$ 2,810,735	$ (2,400,629)	$ (582,419)	$ (238,678)	$ 160,900	$ 60,296	$ 24,296	-84.90%	-59.71%
Social Security									
Revenues & Transfers In	$ 322,881	$ 266,596	$ 272,970	$ 332,001	$ 325,232	$ 315,213	$ 315,213	-3.08%	0.00%
Expenditures & Transfers Out	263,410	291,227	298,701	315,007	329,613	324,622	324,622	-1.51%	0.00%
Net Surplus/(Deficit)	$ 59,470	$ (24,631)	$ (25,731)	$ 16,994	$ (4,381)	$ (9,409)	$ (9,409)	114.77%	0.00%
Grand Total									
Revenues & Transfers In	$16,771,934	$14,472,830	$15,461,586	$15,524,935	$16,510,474	$17,487,422	$17,099,242	3.57%	-2.22%
Expenditures & Transfers Out	13,122,671	15,739,551	15,276,069	13,072,543	16,389,675	19,539,342	18,385,390	12.18%	-5.91%
Net Surplus/(Deficit)	$ 3,649,264	$ (1,266,720)	$ 185,518	$ 2,452,392	$ 120,799	$ (2,051,920)	$ (1,286,148)	-1164.70%	-37.32%

As described earlier in this report, during the process of developing the current year budget, staff were tasked with analyzing the financial activity for the previous year and assessing such activity against the prior year's annual budget. This assessment also required that staff evaluate future trends and assumptions to calculate the projected financial results of the District through April 30, 2026. Utilizing this projected financial activity, staff began to develop the current year budgets.

Total consolidated revenues and transfers in for the current year are $17,099,242, which is an increase of 3.57% when compared to $16,510,470 in the previous year. The overall increase is primarily due to the $190,000 in capital contribution fees budgeted in our General Fund, a $200,000 and $75,000 grant budgeted in our Tennis and Recreation Funds, respectively. In addition, we budgeted a $118,000 increase in property taxes, $110,000 increase in budgeted private and group tennis lessons, $90,000 increase in FRC memberships, and $82,000 increase in aquatic center rentals and private parties.

Total consolidated expenditures and transfers out for the current year are $18,385,390, which is an increase of 12.18% when compared to $16,389,675 in the previous year. The overall increase is primarily driven by the $1,655,000 increase in capital projects spending in our Tennis Fund and a $614,000 increase in capital projects spending in our General Fund.





Significant Budget Issues, Trends, and Highlights

Personnel Costs

Staffing levels are projected to remain consistent in the current year. One full-time position was created when an existing part-time tennis position's hours were increased. Personnel wages have been budgeted to increase 3% over the previous year to account for the annual merit pool increases. The District has maintained a minimum wage of $16.00 to remain competitive with other park districts and recreation organizations.

Increased Utility Commodity Costs

Our current year budget includes increases to many of our utility commodity budgets. We increased the budgets for our electricity and natural gas commodities by approximately 10% when compared to the prior year's projected actual costs. One reason for this increase is due to the expiration of our current electricity and natural gas contracts, which expire in December and August of 2026, respectively. Early 2026 energy markets were defined by severe volatility, leading to conservative budgeting in this category. After the adoption of the current year budget, our electric and natural gas contracts were renewed for a 36 month term, with electric rates increasing from 6.999 to 8.935 cents per KWh (27% increase) and natural gas rates decreasing from $5.280 to $4.393 per mmBTU (17% decrease). Recent building improvements such as the Aquatics center HVAC replacement (January 2025), Tennis Center window replacement (2025), and roofing insulation improvements (late 2024), which coupled with warmer than usual winter temperatures, has reduced our natural gas usage.

With regards to our water and sewer commodity rates, our current year budget includes increases of approximately 5% and 4%, respectively. During 2025 the District was paying $15.21 per unit of water (unit = 1,000 gallons) and beginning January 2026 the per unit rate increased to $15.97. This is a 5% increase in the cost of water. Our sewer service costs for our FY 2026/2027 budget were also increased by 4% as the service provider had notified us that our per unit cost would be increasing from approximately $4.85 to $5.04 per unit.

Other Budget Issues

- On a consolidated basis, our current budget includes $5,929,870 in property tax revenues. This revenue source comprises approximately 35% of our current budget's total consolidated revenues and reflects a 2.01% increase over the previous year's budgeted property tax revenues of $5,813,014. When compared to the previous year's actual tax revenues of $5,905,353, the current budget reflects an increase approximating $24,517 (.4%). Our overall tax levy is comprised of our general corporate levy and various other special purpose levies, many of which are subject to the Illinois Property Tax Extension Limitation Law (PTELL). Under this law, annual increases to our corporate levy and other special purpose levies are limited to the lesser of 5% or the annual percentage increase in the Consumer Price Index for Urban areas (CPI-U), over the previous year's final levy extension. In calculating our 2025 levy, which is incorporated in our current budget, we utilized the most recent increase in CPI-U of 2.68%.

- On a consolidated basis, our current budget includes $279,417 in personal property replacement tax (PPRT) revenues. This budget amount reflects a 4.12% decrease over the previous year's budgeted PPRT revenues of $291,432. This revenue source is received from the Illinois Department of Revenue (IDOR), and the IDOR has estimated that the amount of PPRT disbursements for their fiscal year 2025/2026, which spans from July 1, 2025 through June 30, 2026 will increase approximately 2.1%. A review of our actual receipts for the previous year shows a decrease of $11,411 (4.2%) in such revenues. Although the IDOR's latest estimate of disbursements for their fiscal year 2026/2027, which spans from July 1, 2026 through June 30, 2027, have not yet been published, the District has been conservative and budgeted for a 4.12% decrease in budgeted revenues.

- On a consolidated basis, our current budget includes program and service fee revenues totaling $6,836,259. These revenues are generated in our General, Recreation, and Tennis Funds and comprise approximately 40% of our current budget's total consolidated revenues. These budgeted revenues represent a 7.98% increase over the previous year's budget and are being driven by anticipated increases in aquatic party rentals, active memberships, pickleball fees, personal fitness training, children's private aquatics lessons, and private tennis instruction.

- The Parks department has spent an increasing amount of time preparing for our many special events throughout the year. Our annual Winter Lights display has grown in scope over the years and requires extensive setup, maintenance, and takedown. Our Pink 5K and Kids Triathlon also require significant parks staff involvement. As such, we have initiated a new overhead allocation, charging the Recreation department approximately $20,000 for the cost of labor provided by parks staff for special events.

Changes from Initial Proposed to Adopted Budget

During the development of the current budget, staff continuously evaluated newly available information and carried-out adjustments to the initial proposed budgets. The following are some examples of the more significant budget adjustments that occurred after the initial proposed budget was presented to our Board at a special Board meeting that occurred on March 3, 2026:

- We discontinued our prior practice of budgeting operating transfers out of our General fund and into our Recreation and Capital Projects funds. Such transfers were intended to fund our capital improvement projects budgeted in those receiving funds. Beginning with the current budget, capital improvement costs are now also budgeted in our General Fund. Because the General Fund benefits directly from our property tax and PPRT receipts, many of our capital improvements that are now budgeted in the General Fund will have a steady and reliable funding source. Our initial proposed current year budget included a $150,000 operating transfer out of the General fund and into the Recreation fund, and a $250,000 operating transfer out of the General fund and into the Capital Projects fund. These transfers were eliminated prior to adoption of the final current budget.

- A total of $389,000 in capital improvement costs that were initially budgeted in our Capital Projects fund were moved to our General fund with the aim of providing a more stable funding source for these capital costs. See the previous paragraph for additional information.

- We removed the $300,000 estimated cost to improve a parking lot at our Central Park West facility from the initial proposed budget and deferred such costs to the subsequent fiscal year 2027/2028.

- We added the $225,000 estimated cost to improve a parking lot at our Central Park baseball fields to our initial proposed budget. Such project was initially scheduled to commence in fiscal year 2027/2028.

- We increased the employer portion of health insurance costs in our Tennis fund by $33,902 in anticipation of increased costs in our building maintenance department.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Oak Brook Park District, Illinois for its annual budget for the fiscal year beginning May 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

Conclusion

The FY 2026/2027 budget represents the District's agenda for carrying out the various priorities established by our Board. This budget provides staff with the guidance necessary to effectively use the District's limited resources, for the benefit of our Oak Brook residents and surrounding communities. Preparation of this budget involved the knowledge and cooperation of numerous staff, as well as direction from our Board of Trustees.

Respectfully submitted,

Laure L. Kosey
Executive Director

District and Community Profile

The Oak Brook Park District of Illinois is duly organized and operates under the provisions of the Illinois Park District Code (70ILCS 1-1 through 13-9e), as part of the Illinois Compiled State Statutes.

Chartered: In 1962, the residents of Oak Brook established a unit of local government to address the community's recreational and park needs. The establishment of the Oak Brook Park District and the election of its first Commissioners took place on November 5, 1962.

Governance: A community-elected, non-partisan Board of Commissioners consisting of five members constitutes the governing board of the Oak Brook Park District. Commissioners are elected to six-year terms and serve without compensation.

Officers: The Commissioners elect from among themselves a President, Vice President, and a Treasurer to serve one-year terms.

Appointed Officials: The Park Board of Commissioners appoints an Executive Director, an Attorney, a Secretary, and designees for the Freedom of Information Act and the Open Meetings Act. The Executive Director serves as the Chief Executive Officer (CEO) of the Park District and carries out the policies established by the Board.

Boundaries: The Park District currently encompasses 8.71 square miles, covering the Village of Oak Brook and small portions of unincorporated Oak Brook.

Demographics: The Park District's population is approximately 9,138, with 4,016 households. (DuPage County GIS 2024 Estimate) According to the 2020 census for the Village of Oak Brook, 19.4% of the population are under 18, the median age is 55.1, and 35.6% are over 65. The median household income is $140,743, and the per capita income is $79,838.

Real Estate: The equalized assessed valuation (EAV) of real estate for 2024 is $1,891,126,407.

Tax Rate: The tax rate for levy year 2024 is 0.3061 per $100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aaa in December 2018, with a reaffirmation of this same rating in March 2023

Fiscal Year Budget: The budget for the 2026-2027 fiscal year is $18,385,395. The fiscal year is from May 1 to April 30.

Park Resources: The Oak Brook Park District oversees nearly 173 acres of parkland, including 40 serene acres at the Dorothy and Sam Dean Nature Sanctuary. Central Park serves as the heart of the District, housing the Tennis Center, Family Recreation Center, Fit Central, Swim Central, Splash Island, Central Park West, the Pavilion, Parks Maintenance Facility, and the administrative offices.

Central Park offers a wide variety of recreational amenities, including baseball, soccer/lacrosse fields, and courts for basketball, tennis, pickleball, and volleyball. In the winter months, visitors can enjoy a sled hill and an outdoor ice rink. Year-round activities include disc golf, footgolf, and exploring several miles of scenic trails perfect for biking, hiking, or running.

Families can take advantage of three playgrounds, including The Sandlot, a Universal Playground designed for inclusive play. Guests can also relax in covered picnic areas or attend one of the many special events hosted throughout the year, such as concerts at the Oaks Amphitheater and the popular Winter Lights at Central Park.

In addition to Central Park and Dean Nature Sanctuary, the Park District also maintains three neighborhood parks: Forest Glen, Chillem, and Saddlebrook, each offering recreational opportunities for residents.

Programs and Services: The District offers a comprehensive range of recreational programs designed to engage and enrich individuals of all ages and interests. Programs include youth and adult sports leagues, specialized summer camps, preschool enrichment activities, and before & after-school care. Community members can also take advantage of group exercise classes, tennis instruction, personal training, year-round swim lessons, performing arts programs, and themed birthday party packages. Facility rentals are available for private events and gatherings.

Additionally, the District is a member of the Gateway Special Recreation Association, providing inclusive recreational opportunities for individuals with disabilities.

Organizational Structure and Staffing: The District has nine functional departments that include Administration, Finance & Human Resources, Parks, Information Technology, Family Recreation Center & Central Park West Facilities, Recreation, Aquatics & Maintenance, Fitness, Marketing & Communications, Tennis & Tennis Maintenance. The District currently employs 42 full-time and approximately 250 part-time and seasonal workers.

Affiliations: The Park District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), and the Gateway Special Recreation Association.

Awards:

2025 National Gold Medal Award in Parks and Recreation

2023 Commitment to Diversity, Inclusion, and Equity Award

2022 Distinguished Agency Accreditation

2022 CAPRA Accreditation

2022 IPRA Champions for Change Award

2021 Chicago Tribune Top Workplaces

2019 Publicity Club of Chicago Golden Trumpet Award

2019 Public Relations Society of America - Chicago Chapter - Skyline Award

2018 Illinois Park & Recreation Association Outstanding Park & Facility Award

2016 USTA Facility Award Winner

2015 National Gold Medal Award in Parks and Recreation

Oak Brook Park District History

The Oak Brook Park District was officially founded on November 5, 1962, when the first Board of Commissioners was elected, and its articles of incorporation were codified. Guided by a mission “to provide the very best in park and recreational opportunities, facilities, and open lands for our community," the district quickly became a cornerstone of local life.

In its early years, the district focused on fostering community engagement. Outdoor ice-skating, one of its first programs in the 1960s, was a joint effort with the Civic Association and the volunteer fire department. This cherished tradition continues today, connecting generations of Oak Brook residents through recreation.

The 1970s marked a period of rapid growth. Central Park was developed with ball fields, the award-winning Tennis Center, the Shelter (now Central Park West), and the Gazebo. Neighborhood parks like Chillem Park, Forest Glen Park, and Saddle Brook Park were also established, creating a network of recreational spaces across the community.

In 1995, the district unveiled the Family Recreation Center, which included an indoor aquatic center. This state-of-the-art facility earned acclaim and solidified the district's reputation for excellence. A decade later, the acquisition of the 40-acre Dean Family Estate led to the creation of the Dean Nature Sanctuary, a preserved natural area showcasing native flora and fauna.

Expansion continued in 2018 with the purchase of 34 acres of open land, increasing the district's portfolio to 173 acres of parks and recreational amenities. Today, Oak Brook residents enjoy a wide array of facilities, including playgrounds, athletic fields, bike paths, and natural areas, all designed to keep the community happy, fit, and active.

From its humble beginnings to its modern achievements, the Oak Brook Park District has remained steadfast in its commitment to excellence, ensuring that every generation can enjoy outstanding recreational opportunities and preserved green spaces.

Overview of the Village of Oak Brook

Oak Brook, a village nestled in DuPage County, Illinois, has a rich history dating back to the early 19th century. Originally a rural landscape favored by European settlers for farming and agriculture, Oak Brook officially became a village in 1958.

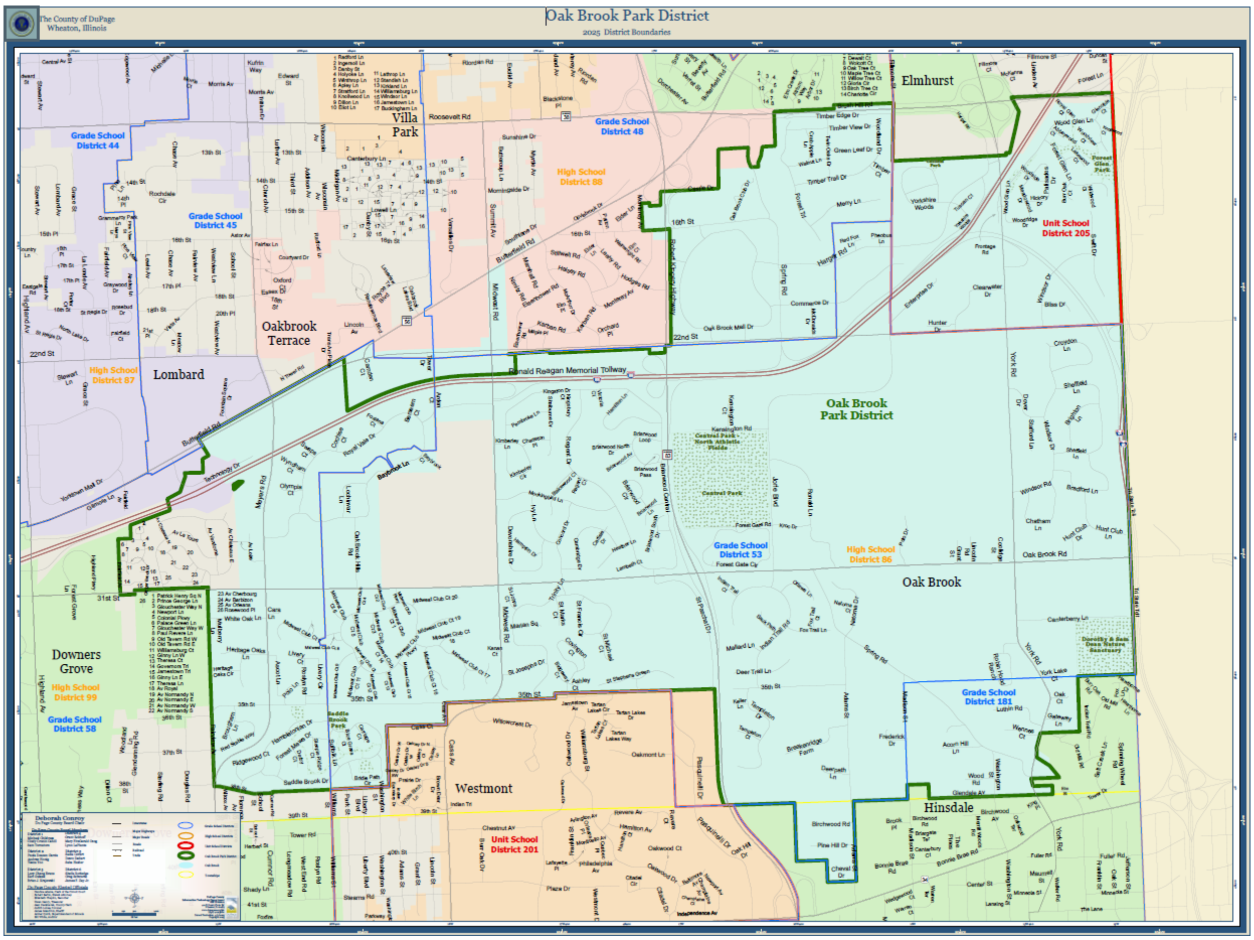
In the mid-1930s, homeowners and farmers formed the Community Club, which helped unincorporated Oak Brook establish an identity separate from its neighbors, Hinsdale and Elmhurst. Butler's son, Paul, began accumulating land, hoping at some point to build a planned community. On part of his property, he established the multiuse Sports Core, which came to include nationally renowned golf and polo clubs. By 1958, when Oak Brook was incorporated, Paul Butler owned much of the land within its boundaries.

However, its true transformation began in the following decades, particularly in the 1960s and 1970s, when it experienced significant growth and development, evolving from its rural origins into a bustling suburban community. Notably, Oak Brook emerged as a hub for corporate headquarters, with major companies like McDonald's Corporation and Ace Hardware choosing to make it their home. This corporate presence, along with upscale shopping centers like the renowned Oakbrook Center, contributed to the village's economic prosperity and vibrant character.

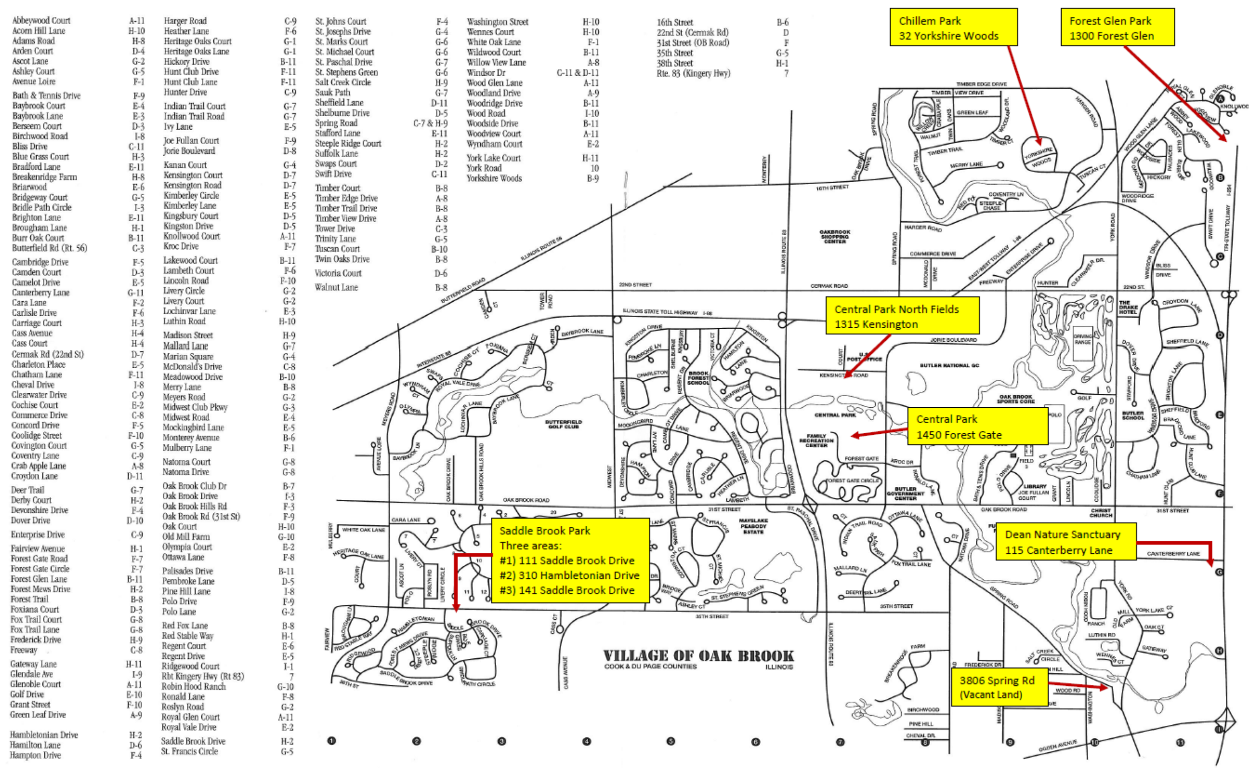
Despite its urbanization, Oak Brook has managed to preserve its green spaces and parks, providing residents with ample opportunities for outdoor recreation and leisure. Governed by a mayor-council system, the village administration is committed to providing essential services, including public safety, infrastructure maintenance, and community development.

Oak Brook's allure lies not only in its economic vitality but also in its affluent neighborhoods, excellent schools, and high quality of life. Today, Oak Brook continues to attract new residents and businesses seeking a suburban lifestyle enriched by easy access to urban amenities, epitomizing the quintessential American suburban experience.

Oak Brook Park District Boundaries



Oak Brook Park District Park Location Address Map



Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2025 (Unaudited)

Fiscal Year	(1) Population	(2) Personal Income	(2) Per Capita Personal Income	Owned Parks (3) Acres	Owned Parks (3) Number	Acres Per 1,000 People	(3) DuPage Unemployment Rate
2016	7,988	$ 704,277,996	$ 88,167	139.4	5	17.45	4.70%
2017	8,108	721,360,652	88,969	139.4	5	17.19	5.10%
2018	8,122	732,352,618	90,169	139.4	5	17.16	3.90%
2019	8,075	727,016,475	90,033	173.4	5	21.47	2.90%
2020	8,085	645,490,230	79,838	173.4	5	21.44	2.20%
2021	8,086	645,570,068	79,838	173.4	5	21.04	6.70%
2022	8,025	684,981,900	85,356	173.4	5	21.61	3.90%
2023	8,049	729,480,870	90,630	173.4	5	21.54	3.50%
2024	9,138	876,471,270	95,915	173.4	5	18.98	3.40%
2025 (4)	9,138	876,471,270	95,915	173.4	5	18.98	4.30%

Data Sources:
(1) US Census Bureau for Oak Brook Village (2016-2023); Dupage GIS for District boundaries 2024
(2) US Census Bureau
(3) Illinois Department of Employment Security
(4) Estimated Values

Statistical Supplemental

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2025 (Unaudited)

	2025			2016		
Employer	Employees	Rank	% of Total District Population	Employees	Rank	% of Total District Population
Oak Brook Center Mall	7,275	1	79.61%	4,500	1	56.33%
Advocate HealthCare	1,853	2	20.28%	1,098	3	13.75%
Ace Hardware Corporation	1,150	3	12.58%	900	4	11.27%
Hub Group	640	4	7.00%	600	6	7.51%
Chamberlin Group	600	5	6.57%			
Millenium Trust	477	6	5.22%			
Blistex	455	7	4.98%	210	10	2.63%
Inland Real Estate Group of Companies	343	8	3.75%	642	5	8.04%
TreeHouse Foods	329	9	3.60%	325	8	4.07%
Lions Club International	321	10	3.51%	300	9	3.76%
McDonald's Corporation				3,000	2	37.56%
ADT Security Services, Inc				360	7	4.51%
	13,443		147.11%	11,935		149.43%

Data Source: Village of Oak Brook ACFR

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2025 (Unaudited)

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Oak Brook Shopping Center, LLC	$ 118,452,561	1	6.14%			
Oak Brook Anchor Acquisition	36,228,174	2	1.88%			
Oak Brook Residences Owner	27,916,670	3	1.45%			
RPAI Oak Brook Promenade	14,429,780	4	0.75%			
ASVRF Oak Brook Regency	14,103,496	5	0.73%	$ 14,657,870	3	1.14%
JPD Oak Brook Holdings	13,549,445	6	0.70%			
BMSH Oak Brook IL LLC	13,288,371	7	0.69%			
Commerce Plaza Property, LLC	12,953,080	8	0.67%			
Franklin Oak Brook 22 LLC	11,689,188	9	0.61%			
HUB Group Inc	11,583,244	10	0.60%			
Arden Realty, Inc				24,763,500	1	1.93%
McDonald's Corporation				19,760,130	2	1.54%
AG Oak Brook EX Park Vent				13,582,320	4	1.06%
Adventus US Realty 4 LP				9,442,240	5	0.74%
OBI, LLC				8,315,870	6	0.65%
CBRE-Mgmt Office				7,533,400	7	0.59%
CRET Management LP				6,079,130	8	0.47%
SF CH2 LLC				4,991,930	9	0.39%
Costco Wholesale Corporation				4,490,330	10	0.35%
Totals	274,194,009		14.22%	113,616,720		8.86%

Data Source: DuPage County Clerk Website

Capital Asset Statistics by Function - Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Parks and Natural Resources										
Acreage	139	139	139	173	173	173	173	173	173	173
Number of Parks	5	5	5	5	5	5	5	5	5	5
Lakes	7	7	7	7	7	7	7	7	7	7
Facilities										
Tennis Courts - Indoor	8	8	8	8	8	8	8	8	8	8
Tennis Courts - Outdoor	14	14	14	14	14	14	14	14	14	14
Pickleball Courts- Outdoor	—	—	—	—	—	—	3	8	8	8
Tennis Pro Shop	1	1	1	1	1	1	1	1	1	1
Racquetball Courts	4	4	4	4	4	4	4	4	4	4
Swimming Facilities	1	1	1	1	1	1	1	1	1	1
Recreation Centers	1	1	1	1	1	1	1	1	1	1
Preschools	3	3	3	3	3	3	3	3	3	3
Gymnasiums	3	3	3	3	3	3	3	3	3	3
Playgrounds	7	7	7	7	7	7	7	7	8	8
Shelters	4	4	4	4	6	6	6	6	7	7
Bandshells	1	1	1	1	1	1	1	1	2	2
Sand Volleyball Courts	3	3	3	3	3	3	3	3	3	3
Basketball Courts - Outdoor	5	5	5	5	5	5	5	5	5	5
Baseball/Softball Fields	4	4	4	4	4	4	4	4	4	4
Football/Soccer Fields	4	4	4	10	10	10	10	10	10	10
Nature Sanctuary	1	1	1	1	1	1	1	1	1	1
Bike Paths	3	3	3	3	3	3	3	3	3	3
Splash Park	1	1	1	1	1	1	1	1	1	1
Ice Skating Facility	1	1	1	1	1	1	1	1	1	1
Concession Stand	—	—	—	—	—	—	—	—	1	1

Data Source: District Records

Strategic Goals and Strategies

Process: The 2025-2029 Strategic Plan

The Board of Commissioners and Staff are guided by the Oak Brook Park District's mission to provide the very best in park and recreational opportunities, facilities, and open lands for our community. The Oak Brook Park District's Strategic Planning process focuses on developing a tactical and adaptive working plan linking our mission, vision, and core values, with strategic initiatives. This will ensure the operational goals for the next five years fall within the parameters of our Master Vision.

2023 Strategic Planning Workshop

In March, 2023 the District hired Carole Sente Consulting, LLC to be the Park District's guide on the next five years of planning. The Leadership team then met with Carole on August 15, 2023 to discuss possible strategic initiatives. On August 29, 2023 the Oak Brook Park District Board of Park Commissioners held a planning workshop to discuss the strategic plans for the District with Park District staff. Staff also had a workshop on November 16, 2023 at the annual Teambuilding meeting. The workshops reviewed the accomplishments completed under the previous strategic plan identified strengths, weaknesses, opportunities, and challenges within the District, and identified strategic initiatives and projects to accomplish in the next five years.

Review

The Oak Brook Park District Department Head Team reviews the progress of Strategic Plan initiatives every six months during regular staff and department head meetings. The Strategic Plan progress is presented semiannually at regular board meetings.

Staff Involvement

To ensure the success and realization of strategic initiatives, staff on every level contribute to an accurate assessment of the Oak Brook Park District's operational strengths, weaknesses, opportunities and challenges.

Board Involvement

Elected board members participate in the Strategic Planning workshop to develop goals designed to help make the Oak Brook Community the very best.

Community Involvement

Through regular facility surveys, program evaluations, focus groups, and client engagement, the Oak Brook Park District actively solicits and incorporates formal as well as informal resident, participant, member, and community input throughout the strategic planning process.

2025-2029 Strategic Plan Major Goals and their relation to 2026-2027 Budget Initiatives

- Goal: Reassess and re-brand Central Park West's identity with a focus on enhancing the customers' experience and the District's fiscal responsibility.
    - Increase Cocoa Cabin operating hours to capture additional revenue.
    - Replace thirty outdated folding chairs.
    - Renovate the kitchen with new lighting, cabinets, countertops, flooring, and window.
    - Finish exterior lighting upgrades.

  - Re-landscaping to complete the prior year's renovation project.
- Goal: Expand the use of technology to engage our customers, increase fun and keep them safe.
  - Add security cameras to the Maintenance Building.
  - Install electronic access control to several more doors in the FRC.
  - Add digital schedule signage to meeting rooms and studios.
  - Update technology and projection equipment in Studio C for programming and rentals.
  - Install an outdoor TV at Concessions for marketing and rental information.
  - Implement network security suggestions from the latest security audit.
  - Use of AI in filtering spam and advanced email threats.
- Goal: Be regarded as one of the most inclusive park districts in the state where everyone is welcome and feels a sense of belonging.
  - Address ADA compliance within the Sidewalk Replacement at the Family Recreation Center capital project.
  - Upgrade outdoor drinking fountains for ADA compliance.
  - Introduce new assessment tools so personal trainers can better evaluate clients' health and fitness levels.

All goals are listed on page 1 of the 2025-2029 Strategic Plan. For the full 2025-2029 Strategic Plan Document, please click here.

Budget initiatives can be found here in the March 3, 2026 Board Packet on pages 29-89

Performance Measures

Performance Measures under the 2025-2029 Strategic Plan (completed during the 25/26 FY)

To ensure that the very best facilities are accessible and available.

- The north end of Fit Central was renovated to include green turf flooring, expanding the designated stretching area and creating a new zone for body weight and functional training featuring equipment such as medicine balls, kettlebells, and a battle rope. This enhancement aligns with current fitness preferences and supports a more dynamic, flexible work out for members.
- Trail work in Central Park included a pavement replacement project to improve surface quality and accessibility.
- Two meeting rooms at the Family Recreation Center were upgraded with enhanced AV features, including HDMI and PC connectivity.
- The Preschool Hallway window was enclosed as part of the larger Fit Central renovation project, improving functionality of the space.
- The Park District upgraded three water fountains at the Family Recreation Center and two park fountains to be ADA accessible, including the addition of a dog bowl filler in the park.
- Nine ADA accessible picnic tables were installed at Central Park along with three at Swim Central, improving accessibility for all users.
- Park District staff renovated Central Park West with upgrades to the kitchen and flooring, enhancing the overall user experience.

To provide the very best in park and open space and be a community leader in environmental conservation and stewardship.

- The Sustainability Team hosted the annual Community Shredding Event in June!
- Residents received free Shumard and Chinkapin Oak trees, as well as oak saplings, to help expand Oak Brook's tree canopy and promote long-term environmental health.
- In partnership with volunteer Dale Kleber, the Oak Brook Park District grew its Dean Nature Sanctuary apiary from 3 to 9 hives to boost native pollination and ecological health.
- The Park District converted one acre of turf grass into natural area space, supporting biodiversity, enhancing habitat health.
- The Sustainability Team hosted a month-long Earth Day celebration in April, offering 400 tree saplings and 100 wildflower seed packets for community to pick up at the Family Recreation Center.
- Staff participated in a lunch and learn focused on pollinators and strategies for supporting healthy local ecosystems and biodiversity.

To provide a diverse range of recreational programs and opportunities to our entire community, regardless of age or ability.

- The Oak Brook Park District hosted its first Harmony in the Park, a free community event at Ginger Creek Pavilion featuring music, art, and wellness activities to promote connection and harmony in nature.
- The Park District expanded and enhanced summer camp options to give more residents convenient access to engaging, age appropriate recreation and learning opportunities.

With support from a DuPage County Health Department Protect Swimmers grant, the Park District offered free swim lessons for children ages 3–5 to build early water safety and confidence.

- The Park District hosted a Duck Derby at Swim Central in partnership with Gateway Special Recreation Association, bringing the community together for a fun and inclusive event supporting recreation programming.
- A dedicated Basketball Open Gym schedule was implemented to improve communication and better respond to community feedback, ensuring more consistent availability.

Kitten Pilates at Central Park West combined a lighthearted Pilates session with playful kittens interacting with participants throughout the workout. Two sessions were held in support of local kitten shelters.

To foster a diverse work environment that encourages teamwork and the development of recreation professionals.

- The Park District earned gold in September, recognizing excellence, innovation, and dedication to delivering top-quality community experiences.
- Staff have launched the 2025–2029 Strategic Plan, setting a clear path for continued growth, innovation, and community engagement over the next five years.
- Survey and focus groups gathered input from residents and staff to strengthen collaboration and guide future improvements.
- Two staff members assumed leadership roles within the IPRA this year, with one serving as Chair of the Board of Directors and another serving as Park and Natural Resource Management (PNRM) Section Director.
- The move to SharePoint and OneDrive created a centralized, cloud based system that supports real time collaboration, version control, and easier access to shared documents across teams.
- Two staff members earned their Certified Park and Recreation Executive (CPRE) certifications, demonstrating a continued commitment to professional growth and leadership in the field. This achievement strengthens the District's overall leadership capacity and expertise.

To prioritize the fiscally responsible use of resources in all aspects of our operations.

- The Park District was awarded the Certificate of Achievement from the GFOA for our 23/24 FY audit report for the twenty-nineth consecutive year. Great job, team!
- Every honey harvest contributes to the community through honey sales, which help fund open-land preservation and programming.
- Oak Brook Park District was awarded a $5,000 matching grant from Landmarks Illinois to perform roof repairs on the Saddle Brook Barn located in Saddle Brook Park.
- Winter Lights secured more than $29,000 in sponsorship support, helping enhance the event experience and offset program costs.
- The Park District received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award. The FY 2025/2026 budget was the District's first submission and was recognized for meeting the GFOA's high standards for budget presentation.

More than $4,000 was raised through the Cocoa Cabin Brews & Views Fundraiser to benefit the Oak Brook Park District Foundation and its ongoing community efforts.

Please click here for the 2025-2029 Strategic Plan, completed during the 25/26 FY. This document includes all goals, objectives, and performance measures with outputs from each department.

Performance Measures under the 2025-2029 Strategic Plan (began May 1, 2025)

Goals, objectives, and performance measures with outputs from departments are below. These may be found on pages 5, 6, and 7 of the 2025-2029 Strategic Plan.

PERFORMANCE MEASURES *& IMPLEMENTATION*

Holistic Wellness
Environmental Stewardship
Community Engagement
Inclusion
Teamwork
Open Communication

Complete by November, 2029

Goal, Initiatives & Objectives	Lead/Department & Updates
Reassess and re-brand Central Park West's identity with a focus on enhancing the customers' experience and the District's fiscal responsibility.	
• Explore opportunities for establishing a Special Recreation Association on weekdays.	Facilities, Recreation - COMPLETED
• Create opportunities for a "tournament hub" as well as Park District special events, activities, and programming on the weekends.	Facilities, Recreation
Create a Needs Assessment Plan for the redevelopment, expansion, and maintenance of facilities at the Central Park Campus.	
• Reposition the outdoor tennis courts.	Parks, Tennnis - IN PROGRESS
• Add pickleball courts and parking.	Parks, Recreation
• Update the 10-year capital improvement plan annually.	Leadership Team - COMPLETED
• Implement an overhang storage space on the east side of the Family Recreation Center facility.	Facilities, Parks, Maintenance
• Create additional programmable multi-purpose space in Studio D storage.	Facilities, Recreation
• Re-purpose ball field #4 into a dual turf space for baseball, softball, and lacrosse.	Parks
• Input a turf field at the Central Park North Athletic Field's field #2.	Parks
• Proceed with the Ginger Creek Bridge Project.	Parks - IN PROGRESS
• Consider lighting some outdoor courts.	Parks
Expand the use of technology to engage our customers, increase fun and keep them safe.	
• High-quality virtual tours, kiosks, web forms, and memberships.	IT/Facilities - IN PROGRESS
• Establish a dashboard system to access the current use patterns of each facility.	IT
Form partnerships with neighboring park districts to offer new and strong opportunities for our communities.	
• Explore a "bike sharing" transportation loop connecting the Oak Brook Park District with the Downers Grove and Elmhurst Park Districts. Explore partnerships with other interested local governmental entities.	Marketing, Recreation

ORGANIZATIONAL AND LONG-TERM PLANNING

Goal	Objectives	Lead/Department & Updates
Be regarded as one of the most inclusive park districts where everyone is welcome and feels a sense of belonging.		
	• Implement renovations such as eliminating wood-chipped playgrounds and replace them with inclusive surfacing.	Parks
	• Dedicate more time to the ADA transition plan and complete 70% of the plan by 2029.	Parks, Facilities, Maintenance - IN PROGRESS
	• Review District inclusivity during Capital Improvement Plan while maximizing special recreation funding	Leadership Team
	• Implement inclusive and adaptive programming (tennis, Tai Kwon Do, aquatic, dance, pottery).	Recreation, Tennis, Aquatics IN PROGRESS
	• Provide some programming with our staff via training and when beneficial with a consultant/partner.	Admin, HR
Develop strategies to improve our staff recruitment and retention.		
	• Revamp and improve work and break spaces.	Facilities - COMPLETED
	• Expand full and part-time staff teambuilding opportunities. Develop a calendar of activities on a regular basis.	Leadership Team - IN PROGRESS
	• Excel in our Professional Development offerings. 1. Include opportunities in the Orientation Passport and intentionally communicate opportunities to staff. 2. Create and implement an inclusive part-time on-boarding experience. (Part-time staff to visit all facilities.)	Leadership Team
	• Explore "employee-centric" policies (Family Care Leave Policy).	HR
Strengthen and/or Re-Invent our Special Recreation Association experience and provider.		
	• Explore dedicated weekday space at Central Park West.	Facilities - IN PROGRESS
	• Balance between independent activities and inclusion.	Recreation
	• Serve community better with more positive and meaningful experience.	Marketing, Recreation
Be the Best Park District We Can Be.		
	• Maintain State and National Accreditations including GFOA, CAPRA, Distinguished Agency, Gold Medal, etc. which add rigor, process and discipline to how we deliver our services.	Leadership Team - COMPLETED
	• Continually exhibit the highest degree of fiscal excellence and financial accountability to our residents and community.	Finance - IN PROGRESS
	• Prioritize cultural and historical components of the Oak Brook community when planning for programs, resource allocation and acquisition, and documentation at the District.	Leadership Team - IN PROGRESS

ORGANIZATIONAL AND LONG-TERM PLANNING

Goal	Objectives	Lead/Department & Updates
Maintain and promote a delivery of sustainability initiatives.		
	• Increase the use of organic bio-solid turf fertilizer as an alternative to granular products.	Parks - IN PROGRESS
	• Develop social media content focused on ecological and sustainability topics.	Marketing
	• Create additional native plant habitats in parks.	Parks
	• Reduce the use of paper: More online forms and paperless meetings.	Admin - IN PROGRESS
	• Investigate installation of a commercial dishwasher in aquatics kitchen and use reusable dishware and utensils.	Facilities
	• Transition some custodial cleaning supplies to “green” alternatives.	Facilities, Parks
	• Begin phasing out gas-powered landscaping tools/equipment to battery powered alternatives.	Parks - IN PROGRESS
	• Purchase battery-powered utility vehicle for Parks Department.	Parks
	• Re-evaluate the options for installing solar panels at the Family Recreation Center.	Leadership Team - IN PROGRESS
	• Continue seeking alternative funding for trees and plants.	Parks
Utilize internal and external community resources to expand, develop, & implement inclusive recreational opportunites.		
	• Develop educational programs focused on nature and utilize Ginger Creek for nature-based programming.	Parks, Recreation
	• Diverse programming: teens, dance, theater, culinary.	Recreation IN PROGRESS
	• Implement inclusive and adaptive programming (tennis, Tai Kwon Do, aquatic, dance, pottery).	Recreation, Aquatic IN PROGRESS
	• Expand use of expert-level contracted instructors for unique programs.	Recreation, Aquatic
	• Better utilize existing campus/resources for small-scale tournaments: Sand volleyball, Frisbee golf, basketball, pickleball.	Parks, Recreation
	• Optimize Tennis Center court space to allow additional participant capacity.	Tennis - IN PROGRESS
	• Explore options to expand financial assistance for our residents.	Marketing
	• Connect with community organizations to utilize open facilities and spaces during off peak and non-programmed hours.	Marketing, Facilities
	• Grow the District's foundation to increase the District’s revenue and assist in funding capital projects.	Marketing - IN PROGRESS

For the full 2025-2029 Strategic Plan Document, please click here.

Long-Range Operating Financial Planning

The District incorporates long-range financial considerations into the annual budget development process by evaluating anticipated trends in revenues and expenditures for at least two years beyond the current budget year. While the District is working on creating and maintaining a formal multi-year operating forecast, management considers the long-term financial implications of current budget decisions across all major operating funds to support financial sustainability and maintain service levels. These projections assist the District in assessing future resource demands, evaluating financial risks, and understanding the impact of operating and capital decisions on future budgets.

Long-Range Revenue Assumptions

Revenue Account category	FY 2026/2027 Original Budget	FY 2027/2028 Projected Budget	FY 2028/2029 Projected Budget	FY 2029/2030 Projected Budget
Property Taxes:	$ 5,929,870	$ 6,048,467	$ 6,169,437	$ 6,292,825
Investment Income:	$ 425,149	$ 429,400	$ 433,694	$ 438,031

- Our property tax levy can vary significantly from one year to another due to changes in the Equalized Assessed Values (EAV) of taxable property, projected changes in our fund balances, and annual debt service requirements that are funded by property taxes. For long-range financial planning, property tax revenues are projected to increase approximately 2% annually, consistent with statutory levy limitations and historical trends.
- Investment income is projected using conservative assumptions based on anticipated cash balances and prevailing interest rates. For long-range financial planning, investment income is projected to increase approximately 1% annually.
- Program fees and charges are reviewed annually and benchmarked against comparable park districts, with long-range projections assuming average annual increases of approximately 2%.
- Membership fees are projected to increase approximately 2% annually to maintain cost recovery while remaining competitive within the local market.
- Rental revenues are projected to increase approximately 2% annually based on historical utilization trends and periodic fee adjustments.

Long-Range Expenditure Assumptions

Expenditure Account Category	FY 2026/2027 Original Budget	FY 2027/2028 Projected Budget	FY 2028/2029 Projected Budget	FY 2029/2030 Projected Budget
Salaries & wages:	$ 5,931,289	$ 6,168,541	$ 6,415,282	$ 6,671,893
Health Insurance:	$ 1,006,284	$ 1,106,912	$ 1,217,604	$ 1,339,364
Utilities:	$ 455,763	$ 469,436	$ 483,519	$ 498,025

- Salaries and wages, the District's largest operating expenditure, are projected to increase approximately 4% annually based on historical trends and labor market conditions.
- Health insurance costs are projected to increase approximately 10% annually based on historical experience and industry trends.
- Utilities are expected to experience inflationary increases and are reviewed annually based on market conditions and consumption trends. The District is projecting annual increases approximating 3%.
- Supplies and materials are projected to increase based on inflationary pressures and historical spending patterns.
- Contracted services and professional services are projected to increase based on inflationary trends and market conditions.
- Capital expenditures are evaluated in conjunction with the District's Capital Improvement Plan and anticipated facility and infrastructure needs.
- Pension obligations and other long-term liabilities are considered during budget development to ensure future obligations remain manageable and do not adversely impact service levels or financial stability.

The District's Strategic Plan and Capital Improvement Plan can be found here.

Position Summary Schedule

Position Inventory by Department
Full Time Equivalents (FTE)

Category	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Actual	FY 26-27 Budget	Proposed increase (Decrease) FY 25/26 FY 26/27	Proposed % Change FY 25/26- FY 26/27
Full Time -(full time positions are scheduled to work 2080 hours annually)							
Administration, Finance, and Human Resources	5.00	5.00	5.00	5.00	5.00	0.00	0%
Parks	7.00	7.00	7.00	7.00	8.00	1.00	14%
Maintenance	2.00	3.00	3.00	3.00	3.00	0.00	0%
Information Technology	1.00	1.00	1.00	1.00	1.00	0.00	0%
Facilities	7.00	7.00	7.00	7.00	7.00	0.00	0%
Recreation	6.00	6.00	6.00	6.00	6.00	0.00	0%
Aquatics	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Fitness	1.00	1.00	1.00	1.00	1.00	0.00	0%
Marketing & Communications	3.00	3.00	3.00	3.00	3.00	0.00	0%
Tennis and Tennis Maintenance	4.00	4.00	4.00	5.00	6.00	1.00	20%
Total Full-Time Positions	**39.00**	**40.00**	**40.00**	**41.00**	**42.00**	**1.00**	**2%**
Part Time- (FTEs are calculated based on total number of hours worked divided by 2080)							
Administration, Finance, and Human Resources	0.41	0.33	0.33	0.39	0.41	0.02	5%
Parks	0.48	0.69	0.50	0.70	1.18	0.48	69%
Information Technology	0.29	0.07	0.00	0.00	0.00	0.00	0%
Facilities	7.85	8.74	8.50	9.32	9.99	0.67	7%
Recreation	8.76	9.86	10.99	10.05	12.01	1.96	20%
Aquatics	15.87	16.42	15.25	17.12	16.73	(0.39)	-2%
Fitness	1.59	1.73	1.84	2.05	2.64	0.59	29%
Marketing & Communications	0.00	0.09	0.29	0.40	0.34	(0.06)	-15%
Tennis and Tennis Maintenance	10.96	9.93	10.32	9.85	10.7	0.85	9%
Total Part-Time Positions	**46.21**	**47.86**	**48.02**	**49.88**	**54.00**	**4.12**	**8%**
Total Full Time and Part Time FTE's	**85.21**	**87.86**	**88.02**	**90.88**	**96.00**	**5.12**	**6%**

Staffing Changes

Full Time

Parks and Maintenance
Staffing was increased to better support the department following the restructuring, which eliminated the Superintendent of Aquatics and Maintenance position and added the position of Park Supervisor and a Superintendent of Parks and Maintenance.

Aquatics
The position of Superintendent of Aquatics and Maintenance was eliminated following the employee's departure for another career opportunity, providing an opportunity to strategically restructure the department through the realignment of job titles and responsibilities.

Tennis and Tennis Maintenance
A part-time front desk position was converted to full time to support customer service needs.

Part Time

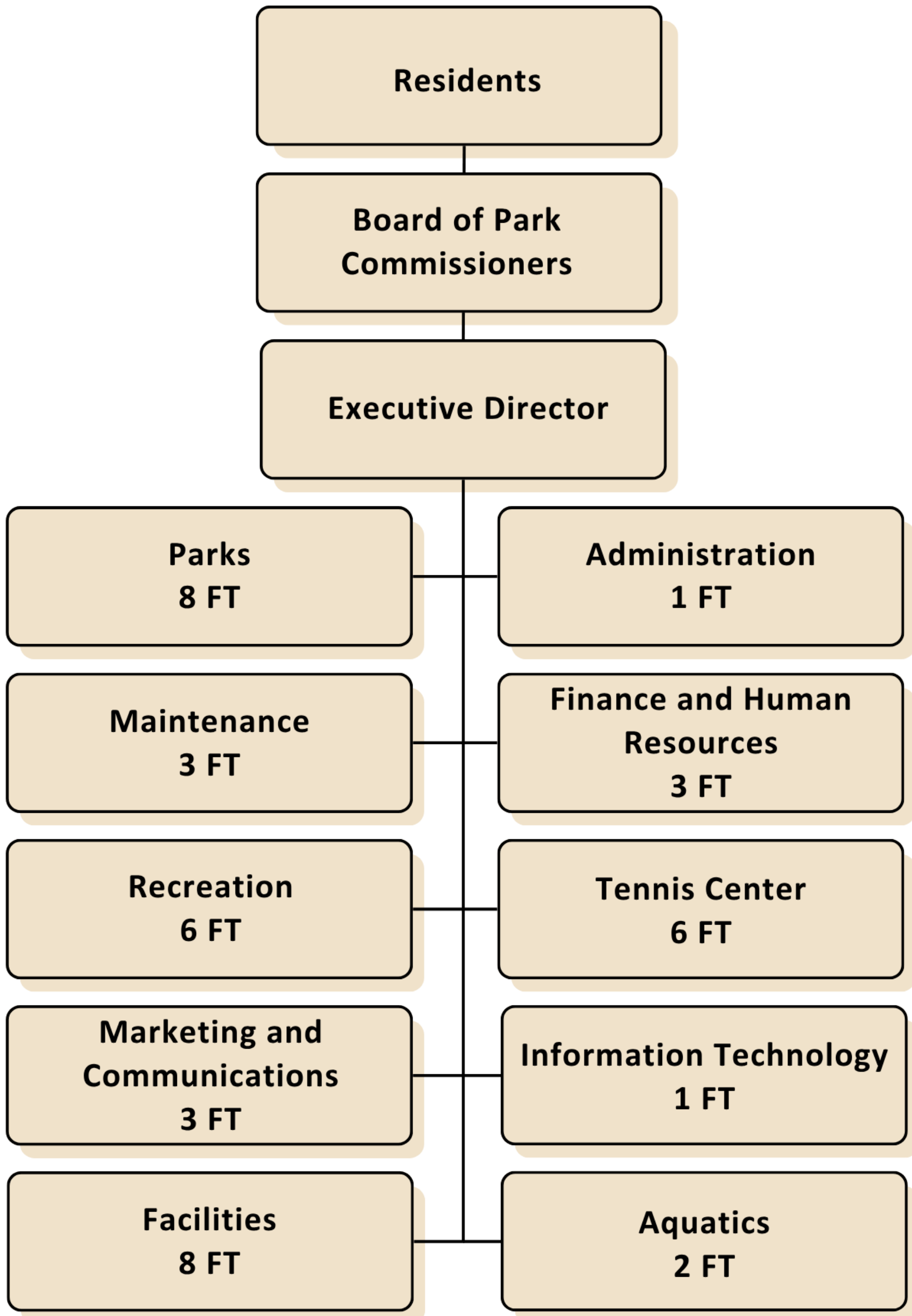
Parks and Maintenance
Staffing was increased to provide additional operational support for tournaments and weekend field rental activities.

Recreation
Recreation Staff was increased due to expanded programming.

Fitness
The staffing increase is due to the demand for personal training.

Marketing and Communications
The staffing decrease is attributed to a part-time position becoming vacant and remaining unfilled.

The Organization Chart



Budget Process and Reporting Requirements

The annual budget serves as the foundation for the District's financial planning and as a management control document. All departments of the District are required to enter their budget requests into the BS&A budget application software so that finance staff can compile a preliminary budget for initial review by management. The District's managers, including the Chief Financial Officer ("CFO") and Executive Director, conduct internal meetings soon thereafter to review the preliminary budget, assess it in light of existing and anticipated economic realities, and identify any additional modifications. Additionally, these reviews allow management to confirm that the budget aligns with the District's core services, the needs of residents and customers, and advances the goals and directives of the Board. Once this review process has been completed a proposed budget, which includes various narrative information, graphs, tables and charts, is assembled and presented to the Board at a special Board meeting for review and discussion by our Board of Commissioners. Such special meeting also affords the public the opportunity to gain an understanding of the District's budget preparation process and view the proposed budget. Once the Board has reviewed the proposed budget and provided feedback, staff carries out additional modifications to the proposed budget, and the updated budget, along with a draft of the corresponding budget ordinance is presented to the Board at a public hearing, as required by state statute. This public hearing gives the public another opportunity to provide feedback to the Board concerning the budget. Per Illinois state statute, the final budget and related ordinance must be adopted no later than July 31st of each year.

Preparation of the fiscal year 2026/2027 budgets ("current budget") commenced in October 2025 when Finance staff began calculating the proposed 2025 property tax levies. On November 24, 2025 the budget planning module within BS&A was made available to staff so they could begin compiling their budget requests. These requests were due to Finance on January 19, 2026, at which time access to the budget module was closed. Concurrent with this process, key staff were also tasked with developing and updating their capital budget requests/estimates for the ten fiscal years ending April 30, 2035. After the closure of the budget module, Finance staff worked on compiling the requested budget information and presented such requests to the Executive Director for review.

Soon after the Executive Director's initial review, the CFO and the Executive Director conducted internal meetings with all directors and respective managers to review, in detail, the operating and capital budget requests, and to identify any necessary adjustments. On March 3, 2026, staff presented the initial requested operating and capital budgets to the park district Board of Commissioners at a special Board meeting which resulted in additional discussions amongst staff and the Commissioners and afforded the attending members of the public to direct any questions and concerns to the Board. Subsequent to this special meeting, staff identified additional adjustments to the initial requested budget, and such adjustments were communicated to the Board in subsequent Board meeting and prior to final adoption.

A public hearing to discuss the current budget was conducted on April 20, 2026, prior to the regularly scheduled Board meeting, and notice of this public hearing was published in the April 9, 2026 edition of The Doings newspaper and on the District's website.

Budget Calendar

The following budget calendar lists important tasks and deadlines in chronological date order. This calendar identifies those generally responsible for completing the listed tasks.

Oak Brook Park District

Fiscal Year 2026/2027 Budget Timeline

Day(s)	Date(s)	Task and Description	Responsible Party
Monday	November 17, 2025	Board Meeting - Announcement of the estimated 2025 property tax levy.	Finance/ Commissioners
Monday	November 24, 2025	Budget kickoff meeting with staff. Access to BS&A budget module opened- staff to begin inputting their requested FY 2026/2027 operating budgets and FY 2025/2026 year-end projections.	Finance/Staff
Monday	December 15, 2025	Board Meeting - Second reading/vote on the final 2025 property tax levy ordinance.	Finance/ Commissioners
Monday	December 29, 2025	Ten-year capital improvement plan updates & budget requests due to Finance.	Staff
Tuesday	December 31, 2025	Adopted 2025 property tax levy ordinance due to Cook & DuPage County Clerk's offices.	Finance
Monday	January 19, 2026	FY 2026/2027 operating budget requests and FY 2025/2026 year-end projections to be completed. Access to BS&A budget module closed to staff.	Staff/Finance
Monday - Wednesday	January 19-28, 2026	Preliminary budget reports compiled by Finance. Department meetings to be held to discuss and refine operating and capital budget requests.	Finance/Staff
Tuesday	March 3, 2026	Special Board Meeting- Presentation of our proposed FY 2026/2027 operating and capital budgets.	Finance/Staff
Monday	March 16, 2026	Board Meeting - Presentation of our proposed operating and capital budgets for FY 2026/2027, followed by the first reading of the corresponding budget/appropriation ordinance.	Finance/ Commissioners
Thursday	March 19, 2026	**Legal Notice** of the availability for public inspection of our proposed FY 2026/2027 budgets to be published in a local newspaper and our website at least 30 days prior to adoption by Board.	Finance
Thursday	April 9, 2026	**Legal Notice** of a public hearing for our proposed FY 2026/2027 budgets to be published in a local newspaper and our website at least 7 days prior to hearing.	Finance
Tuesday	April 14, 2026	At least six days before budget is approved, post compensation disclosure for employees>$150,000	Finance
Monday	April 20, 2026	Public hearing for our proposed FY 2026/2027 budgets prior to Board Meeting. Board to vote on the final FY 2026/2027 budget ordinance at this same meeting.	Commissioners
Friday	April 24, 2026	Final FY 2026/2027 budgets transferred from "Requested" to "Final" column, and activated for use in BS&A. Final FY 2026/2027 budget reports distributed electronically to staff.	Finance
Monday	April 27, 2026	Post compensation disclosure on website within six business days of adoption of budget ordinance.	Finance
Monday	May 18, 2026	Correspondence and filing of final FY 2026/2027 budget ordinance due to Cook & DuPage Clerks' offices within 30 calendar days of passage by Board.	Finance
Friday	July 17, 2026	Submit application for GFOA budget award within 90 calendar days of passage by Board	Finance

Basis of Budgeting

In preparing the budget, the general assumption is that revenues and expenditures are budgeted using a modified accrual basis similar to the District's year-end audited financial statements which are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Some differences may include, but are not limited to, the following examples:

- Timing of programs and actual receipt of payment for these programs may differ.
- Expenditures are recorded in the financial statements when merchandise is received, or services incurred/performed without regard as to actual payment of the merchandise or service.
- Capital expenses in the Enterprise Fund are included in the budget, however, they are subsequently recorded as capitalized assets in the Statement of Net Position in the year-end audited financial statements.

The District adopts annual appropriations for all ten of our funds. The Board may amend the annual budget and appropriation ordinance in the same manner as the original enactment. Expenditures/expenses may exceed appropriations at the sub-object level. Expenditures/expenses that exceed individual appropriations at the object level must be approved by the Board by two-thirds vote and only after six months of the fiscal year has elapsed.

Financial Policies

General Statement

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

Preliminary Budget Work

The Chief Financial Officer (CFO) and Finance Manager are responsible for the preliminary work related to the budget. In November of each year, finance staff will update the budget calendar. This calendar must include important dates for all aspects of the budget process as well as the legal filing deadlines. At this same time, the CFO and Finance Manager will work on the budget guidelines. These guidelines include guidance on cost increases for the coming year, as well as the percentage fee increase for each program to continue the District's operations.

Budget Document Creation

Each staff member is responsible for entering a majority of their budgets related to the area they oversee. The Finance department is responsible for entering items including health insurance, utilities, bank fees, etc. After all information is entered into the District's financial software (BS&A), meetings will be held with department heads, the Executive Director, Deputy Director, and CFO. The Finance Manager and CFO are responsible for compiling all budget information and assembling the tentative budget report. This working budget report will be presented to the board at the budget workshop.

Budget and Appropriation Ordinance

The District completes the budget which is the framework that District staff uses when making purchasing decisions in that given year. However, the Park District is subject to the Budget and Appropriation Act under the Park District Code (70 ILCS 1205). This act requires the District to approve a Budget and Appropriation Ordinance (ordinance) within or before the first quarter of each fiscal year. The code also requires that the District place the ordinance for public inspection at least 30 days prior to final action by the board. In addition, at least one public hearing is to be conducted as to the ordinance prior to final action by the board. This public hearing normally occurs at the April Board meeting. As a matter of practice, the District approves the ordinance at the April Regular Board meeting. This ordinance, once approved by the Board of Commissioners, must be filed with the Cook County Clerk's Office and the DuPage County Clerk's Office within 30 days of adoption. Once filed with the counties, the park district receives written confirmation of such filings which are subsequently filed for safekeeping.

Final Steps

In formulating the Budget and Appropriation Ordinance, the District must appropriate amounts the District can legally spend. Final approved budgets are to be distributed to staff before the beginning of the fiscal year. The budget information is to be imported into the newly created fiscal year in the General Ledger module before the beginning of the new fiscal year.

Revenue Policies

The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreation experiences. Other sources of revenue may include, but not limited to user and membership fees, retails sales, interest income, grants, contractual receipts, sponsorships, donations, and enterprise projects.

Establishing Resident Rates for In-House Programming and Special Events

Resident rates for in-house programming and special events run by the Oak Brook Park District will be set at 100% cost recovery. The Park District sets the fees, dates, times, locations and assigns the instructor.

Non-Resident Fee Policy

Non-resident fees will be set at 25% or more of the resident fee. The exception to this policy is Pioneer programs and travel club, in which a 25% fee would be cost prohibitive.

Non-residents fees for day trips will be at least an additional $6 higher than the resident fee. Travel club will have one rate for resident and non-resident due to the high cost of the program and the necessity to draw from surrounding communities to make the trips run.

Contract Programs

The Park District may hire a company to provide recreation programs. The Park District will be compensated at least 25% of the registration fees.

Veterans and Active Military Membership Fee Veterans and Active Military individuals are eligible for In-District fees for the Central Park Campus and Family Recreation Center memberships. Individuals must present proof of U.S. Armed Forces service from the Army, Marine Corps, Navy, Air Force, Space Force, Coast Guard, or National Guard.

Fee Increase Policy

With the approval of the Executive Director or Deputy Director, park district staff has the ability to increase fees up to 5% for programs that have a fee of $20 or greater without board approval. Staff is permitted to round up to the nearest quarter dollar in order to make round numbers. For programs with a fee under $20, staff may increase fees up to $1.00 without board approval. Staff can increase fees in this manner without board approval for the following areas: Daily fees at the Family Recreation Center and the Tennis Center, All recreation programming, including tennis programs, Special Events, Tennis Center Court Fees, Personal training rates, Parties.

Staff must receive approval from their director prior to raising any fees. Factors that must be considered when raising fees are as follows: Consumer Price Index (CPI), Previous fiscal year average merit increases for staff compensation, Average total fixed expense increase, Competitor and market analysis of fees (Benchmarking).

Approval by the Board of Commissioners is required to increase fees in the following areas: Memberships and Facility Rental Fees.

If an increase is needed in Memberships or Facility Rental Fees, staff shall prepare a recommendation to the Board of Commissioners for the increase. The recommendation shall be presented at a Regular Meeting of the Board of Commissioners. Factors that must be considered when preparing a recommendation for increasing these fees are as follows: Consumer Price Index (CPI), Previous fiscal year average merit increases for staff compensation, Average total fixed expense increase, Competitor and market analysis of fees (Benchmarking)

Upon the approval by the Board of Commissioners, the increased rates shall become effective. The effective date for such increase may be determined by the Board of Commissioners and staff. Ideally the rate increase shall first be published in the next publication of the Park District's Brochure.

Staff requesting a fee increase greater than 5% must seek Board approval utilizing the procedure provided in section 2, above.

All fee increases must correlate with the "Definitions for the Use of and Membership in Park District Facilities and Recreation Programs."

Accounts Payable Policy

The Executive Director, Chief Financial Officer and the Board Treasurer have the authority to sign Accounts Payable checks as part of the issuance of the monthly warrant. A single signature is required of checks from $0.01 to $9,999.99. Checks in the amount of $10,000.00 and greater require 2 signatures.

Vendor invoices shall be paid for goods and services provided to the Park District within 30 days after receipt of an invoice. Vendor terms that are outside the Net 30 term may require an interim payment to avoid any late fees. Interim payments will be processed on Thursdays as needed.

Emergency Expenditures Policy

The purpose of the Emergency Expenditures Policy is to provide guidance to the Executive Director when emergency expenditures are in excess of $30,000.00 or more. The Executive Director shall be authorized to procure materials, supplies or work in excess of $30,000.00 at the lowest obtainable price, but only to the extent necessary to relieve the emergency. In the event the cost of the emergency is in excess of $30,000 and is normally required to be bid in accordance with the Park District Code, 70 ILCS 1205/8-1, 3 out of 5 members of the Park Board of Commissioners must approve such an emergency purchase in order for the purchase to be exempt from bidding.

An emergency is defined as a circumstance requiring mitigation immediately, or as soon as reasonably possible, in order to prevent harm to public health, safety, or welfare or to prevent significant damage to Park District facilities, equipment, property or operations. Contracts for emergency purchases in excess of $30,000 must be executed by the Executive Director and Board President.

Purchasing Policy

Purchases totaling $999.99 or less will not require the issuance of a purchase order, with the exception of any purchases to be carried-out with a District issued procurement card (“P-Card”), where a purchase order must be created regardless of purchase amount. Such purchase order need not be created until after the monthly P-card statement is received.

Purchases of $1,000.00 or more will require the creation of a purchase requisition and subsequent issuance of a purchase order prior to the procurement of the goods and/or services.

Purchases of $2,000 up to $29,999.99 requires three price quotes. A purchase requisition is a written request to purchase goods and services and requires the appropriate approvals before a corresponding purchase order can be issued. A purchase order authorizes the actual purchase of goods and/or services on behalf of the district.

Purchases of $30,000 and greater are subject to additional procedures which are set forth in the Policy for the Review, Approval and Execution of Contracts.

Intentionally dividing a larger purchase into a series of smaller charges in an attempt to avoid obtaining the required authorizations may result in disciplinary action or termination of employment.

Payroll Processing and Fraud Control Procedures

Payroll is processed on a biweekly basis by the Finance Manager. All employee time must be entered into the District’s electronic timekeeping system and approved by the employee’s direct supervisor. The Chief Financial Officer reviews the Payroll Register prior to the pay date.

Fund Balance Policies

It is the District’s philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance/net position to mitigate current and future risks and to ensure tax rates. Fund balance/net position levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net position and any unassigned fund balance in the General Fund to evaluate the District’s continued creditworthiness.

Cash Management and Investment Policy

The purpose of the Cash Management and Investment Policy is to establish cash management and investment guidelines for officials and personnel responsible for the financial management of District Funds. This applies to the investments of all Park District funds, including the following:

- General Corporate Fund
- Recreation Fund
- Illinois Municipal Retirement Fund
- Liability Insurance Fund
- Audit Fund
- Debt Service Fund

- Recreational Facilities Fund (“Tennis” Fund)
- Special Recreation Fund
- Capital Projects Fund
- Social Security Fund
- Any New Fund Created by the Park District

All funds will be invested in compliance with 30 ILCS 235/0.01 et seq. (''Public Funds Investment Act"), the Investment Guide for Illinois Local Governments.

In addition, this ensures the District maintains sufficient liquidity to meet its financial obligations, supports its operations, and achieves its financial objectives.

The Park District's main cash management and investment objectives shall include the following: Preservation of investment principal, compliance with all legal requirements, maintaining sufficient liquidity to meet operating needs, and obtain the best possible return while keeping the safety of principal as the primary concern.

Preference for investment of funds with those institutions located within the Village limits of Oak Brook; provided that investment shall not be limited in scope or nature to those institutions.

Capital Improvement Plan

The District shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.

As part of the development of the Capital Improvement Plan, the condition of the District’s infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.

The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.

Projects are evaluated using the following criteria:

- Addresses an eminent or potential safety concern. The project will reduce the district’s potential exposure to risk.
- Satisfies or meets a legal requirement, liability or mandate that must be addressed in the next fiscal year (law, regulation, or court order): A project that is required by federal or state statute, court order or regulation or moves the district into further compliance with such mandates.
- Addresses completing a project commitment with dedicated funding, which has already been approved by the Board: A project that the district has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project.
- Advances the implementation of the district’s mission, vision, strategy, goals, or policies approved by the Park Board: A project that addresses the implementation of strategies and goals approved by the Park Board, including the Comprehensive and Strategic Plan, ADA Transition Plan, or a Park Master Plan.
- Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment: A project that, through scheduled

replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g., ballfields, fitness equipment, parking lots, HVAC, etc.).

- Reduces future maintenance or operating costs or results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue: A project that lowers operating expenditures or a project that covers its operating expenses though non-tax revenue.
- Leverages private, local, state, or federal government funds: A project that can be funded fully or partially with non-District revenue sources and promotes intergovernmental cooperation and partnership opportunities by encouraging collaboration between various public, community, and private entities or individuals to implement the project.
- Provides new or expanded level of service: A project that expands services, provides higher standards of service for customers, or maintains/increases the district's competitive advantage. The project may also accommodate facility demand and address projected growth patterns.
- Improves the way the district operates resulting in increased productivity and efficiency: A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space, and/or enhances technology.
- Demonstrates public support and engagement: The project has broad community support and was developed with community input. A project that will encourage more frequent use by the community, improve accessibility, and promotes physical activity, mental well-being, and social interaction.

Debt Management Policy

The District developed this Debt Management Policy to help ensure the District's creditworthiness and to provide a functional tool for debt management and capital planning. The District faces continuing capital infrastructure requirements to meet the increasing needs of its residents. The District limits long-term debt to only those capital improvements that cannot be financed from current revenues. The District does not use long-term debt to fund operating programs.

Consequently, the District needs to anticipate increases in debt levels based upon historical data. With these increases, the effects of decisions regarding the type of issue, method of sale, and payment structure become ever more critical to the District's financial well-being. To help ensure the District's credit worthiness, an established program of managing the District's debt becomes essential.

The purpose of this policy is to provide a functional tool for debt management and capital planning, as well as enhancing the District's reputation for managing its debt in a conservative and prudent manner.

Capital Asset Policy and Procedure

The purpose of this Capital Asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The District's capital asset policy has been established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

This policy is herein established to safeguard and address the District's investment in Property, Plant and Equipment which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect the District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No.34. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which are used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense. The District currently utilizes Excel software to inventory and monitor any and all additions and deletions of capital assets to Property, Plant and Equipment Inventory.

Assets are capitalized at the time of acquisition or when fully readied and placed into operation for its intended use. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold equal to $15,000.00 and have a useful life of at least one year. Depreciation is computed on a straight-line method with depreciation computed on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life.

Financial Reporting Policy

The District developed this policy to ensure that the accuracy, consistency, and transparency of the financial reporting follows applicable accounting standards and regulatory requirements. This policy applies to all financial transactions and reporting activities within the District, including departments and subsidiaries.

The District will prepare its financial statements in accordance with Generally Accepted Accounting Principals (GAAP).

- All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.
- As required by law, the District conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm.
- The audit is conducted according to Generally Accepted Auditing Standards (GAAS).
- The audit is made available for public inspection and filed with the DuPage and Cook County Clerks
- As required by law, a supplemental financial report with a copy of the audit is completed and filed with the Comptroller of the State of Illinois within six months following the close of each fiscal year.
- The District's Treasurer must prepare and file with the County Clerk a financial report at the end of the fiscal year as required in the Public Funds Statement Publication Act.
- A public newspaper notice is required stating the Audit and financial report is available for public inspection disclosing address and hours of availability.
- The District's Finance Manager must reconcile and prepare month-end distribution reports for the department heads, supervisors, and manager that provide a comprehensive view of the District's financial status.

- A financial board report is provided to the Park Board of Commissioners monthly with a detailed overview of the agency's financial performance and explanation of results and variances to serve as a tool for decision-making at the highest level of the District.

Fund Structure Policy

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within each of the categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

- *General Fund* is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.
- *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains six special revenue funds. The Recreation Fund, a major fund, is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District.
- *Debt Service Funds* are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and records the District's general long-term debt activity.
- *Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one major capital projects fund, the Capital Projects Fund. The Capital Projects Fund accounts for expenditures for the acquisition, major repair and maintenance, construction or addition to capital facilities; funding is provided by bond proceeds, grants, developer impact fees, donations, investment earnings and transfers from other funds.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the District:

- *Enterprise Funds* are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains one enterprise fund, the Recreational Facilities Fund. The Recreational Facilities Fund, a major fund, is used to account for the operations of the Tennis Center facilities. The District records the activity in the enterprise fund, and the operations are presented as a business-type activity in the government-wide financial statements, as they rely on customer fees and charges to a significant extent.

Consolidating Funds Financial Schedule

This section provides an overview of the District's budgetary fund structure. The following consolidating schedule (Table 1) provides a high-level overview of the fiscal year 2026/2027 budgeted revenues, other financing sources, expenditures, and other financing uses for each of our ten funds.

Table 1

OAK BROOK PARK DISTRICT
Fiscal Year 2026 - 2027 Budget Summary- All Funds

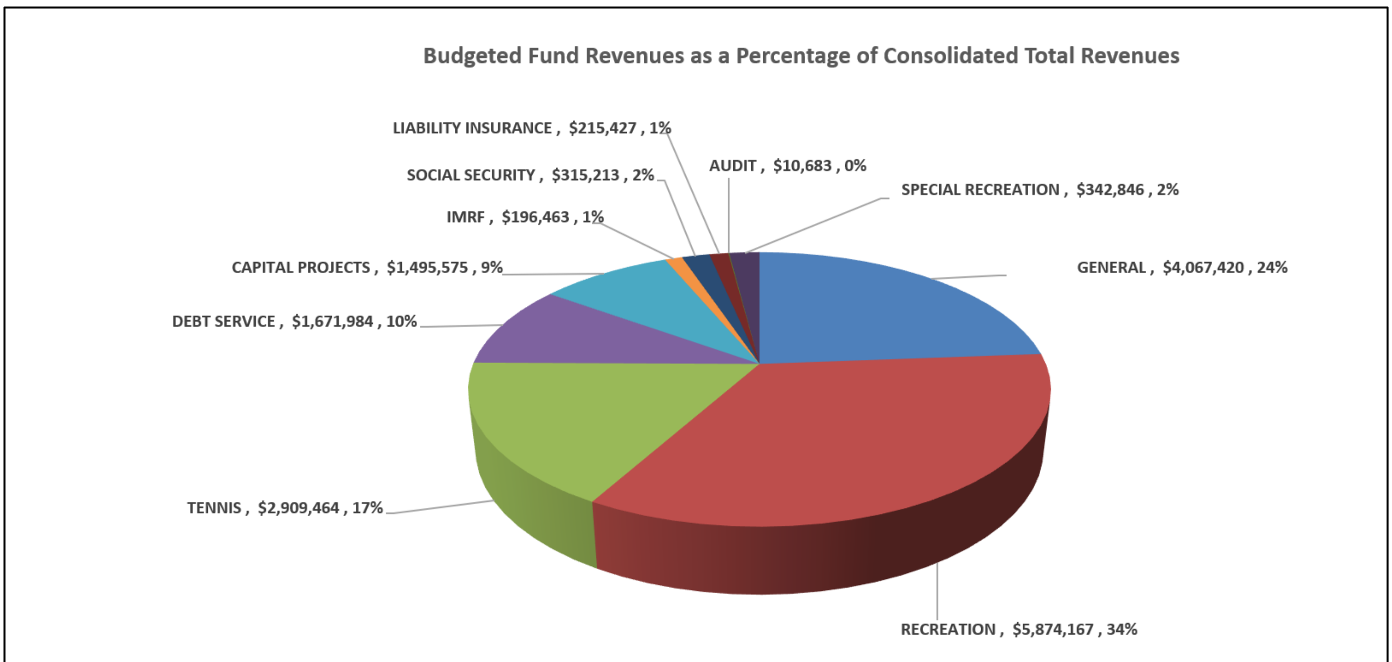
REVENUES	GENERAL	RECREATION	TENNIS	DEBT SERVICE	CAPITAL PROJECTS	IMRF	SOCIAL SECURITY	LIABILITY INSURANCE	AUDIT	SPECIAL RECREATION	CONSOLIDATED 2026/2027 BUDGET TOTALS
Property Taxes	$ 1,955,448	$ 1,370,299	$ -	$ 1,662,384	$ -	$ 150,050	$ 280,071	$ 200,050	$ 10,503	$ 301,065	$ 5,929,870
Replacement Taxes	150,884	47,501	-	-	-	41,913	27,942	11,177	-	-	279,417
Interest	109,452	138,157	131,964	9,600	10,296	4,500	7,200	4,200	180	9,600	425,149
Building Rental Fees	296,405	-	-	-	-	-	-	-	-	-	296,405
Program & Service Fees	189,274	4,128,285	2,518,700	-	-	-	-	-	-	-	6,836,259
Field & Pavilion Rentals	356,500	-	-	-	-	-	-	-	-	-	356,500
Overhead/Interfund	802,663	-	-	-	-	-	-	-	-	-	802,663
Sponsorships & Donations	-	85,675	-	-	15,000	-	-	-	-	-	100,675
Grants	-	81,250	200,000	-	1,466,279	-	-	-	-	-	1,747,529
Other/Miscellaneous	206,794	23,000	58,800	-	4,000	-	-	-	-	32,181	324,775
Total Revenues	**$ 4,067,420**	**$ 5,874,167**	**$ 2,909,464**	**$ 1,671,984**	**$ 1,495,575**	**$ 196,463**	**$ 315,213**	**$ 215,427**	**$ 10,683**	**$ 342,846**	**$ 17,099,242**
EXPENDITURES/EXPENSES											
Administration	$ 398,406	$ 746,726	$ 827,952	$ -	$ -	$ -	$ -	$ 44,104	$ -	$ 94,331	$ 2,111,519
Finance & H.R.	289,733	-	-	-	-	-	-	-	-	-	289,733
Parks & Dean Nature	1,022,587	-	-	-	-	-	-	-	-	-	1,022,587
Professional Services	56,000	-	-	-	-	-	-	-	13,875	-	69,875
Information Technology	379,278	-	-	-	-	-	-	-	-	-	379,278
Family Recreation Center	1,286,189	-	-	-	-	-	-	-	-	-	1,286,189
Buildings (Incl. CPW & CPN)	260,589	-	520,577	-	-	-	-	-	-	-	781,166
Programs	-	2,998,119	821,208	-	-	-	-	-	-	45,000	3,864,327
Overhead/Interfund	-	755,635	47,028	-	-	-	-	-	-	-	802,663
Marketing	-	373,990	-	-	-	-	-	-	-	-	373,990
Other/Miscellaneous [1]	50,000	71,375	152,830	676	5,000	208,235	324,622	152,348	600	35,500	1,001,186
Debt Service	-	-	-	1,643,491	-	-	-	-	-	-	1,643,491
Capital Projects	614,000	475,112	1,880,000	-	1,466,279	-	-	-	-	157,000	4,592,391
Depreciation	-	-	167,000	-	-	-	-	-	-	-	167,000
Total Expenditures/Expenses	**$ 4,356,782**	**$ 5,420,957**	**$ 4,416,595**	**$ 1,644,167**	**$ 1,471,279**	**$ 208,235**	**$ 324,622**	**$ 196,452**	**$ 14,475**	**$ 331,831**	**$ 18,385,395**
Year-End Adjustment for Capitalized Costs	$ -	$ -	$ 1,880,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,880,000
Net Surplus/(Deficit), Excluding Transfers & Other Financing	$ (289,362)	$ 453,210	$ 372,869	$ 27,817	$ 24,296	$ (11,772)	$ (9,409)	$ 18,975	$ (3,792)	$ 11,015	$ 593,847
Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers (out)	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-	-
Net Surplus/(Deficit)	**$ (289,362)**	**$ 453,210**	**$ 372,869**	**$ 27,817**	**$ 24,296**	**$ (11,772)**	**$ (9,409)**	**$ 18,975**	**$ (3,792)**	**$ 11,015**	**$ 593,847**
Cash Balance- Beginning	$ 2,434,958	$ 4,021,519	$ 3,804,513	$ (56,497)	$ 339,679	$ 61,701	$ 134,551	$ 37,597	$ 8,744	$ 188,924	$ 10,975,688
Cash Balance- Ending	$ 2,145,596	$ 4,474,729	$ 2,464,382	$ (28,680)	$ 363,975	$ 49,929	$ 125,142	$ 56,572	$ 4,952	$ 199,939	$ 9,856,535

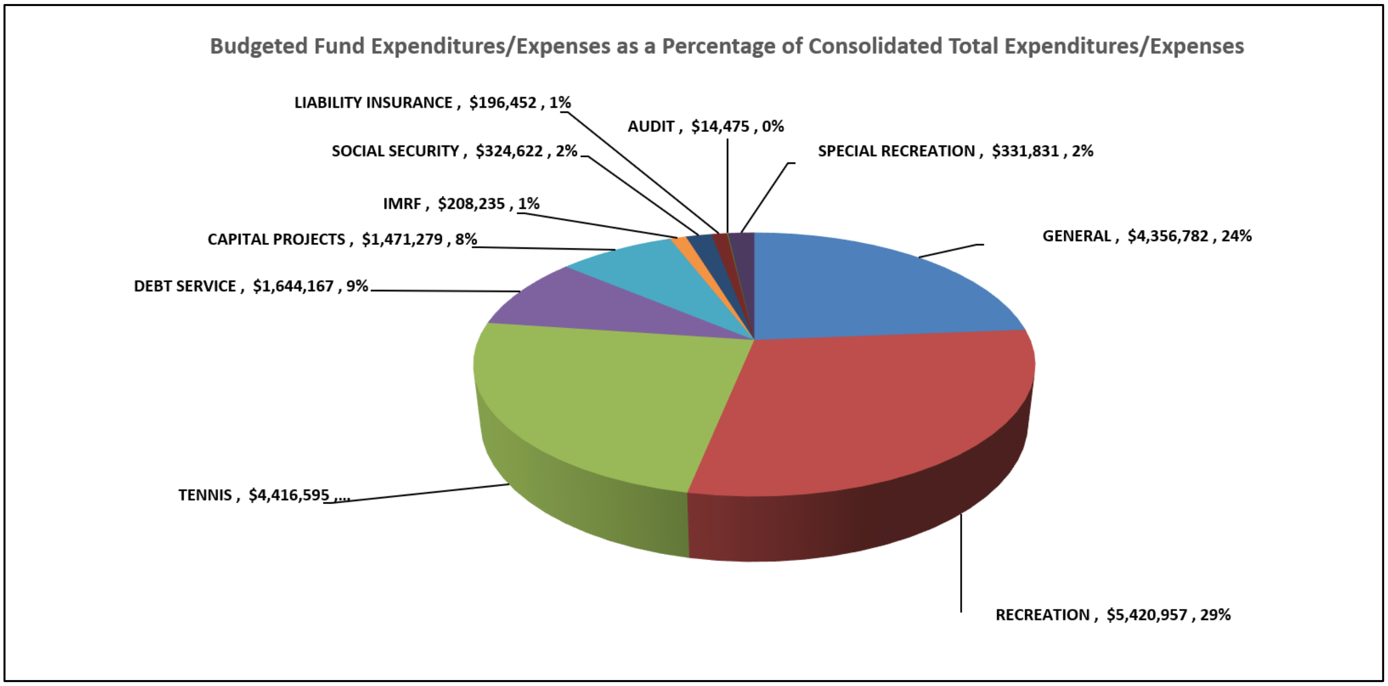
[1] See supplementary schedule for expanded detail.

Table 1- Continued

Oak Brook Park District Fiscal Year 2026 - 2027 Budget Summary- All Funds Expanded detail for "Other/Miscellaneous" expenditures category											
OTHER/MISCELLANEOUS EXPENDITURES	GENERAL	RECREATION	TENNIS	DEBT SERVICE	CAPITAL PROJECTS	IMRF	SOCIAL SECURITY	LIABILITY INSURANCE	AUDIT	SPECIAL RECREATION	CONSOLIDATED 2026/2027 BUDGET TOTALS
Contingency	$ 50,000	$ 50,000	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 200,000**
Donations/sponsorships	-	21,375	1,000	-	-	-	-	-	-	-	**22,375**
Tennis pro shop inventory & services	-	-	51,830	-	-	-	-	-	-	-	**51,830**
Bond paying agent & wire payment fees	-	-	-	676	-	-	-	-	-	-	**676**
Capital project legal fees & agreed upon procedures fee (Grants)	-	-	-	-	5,000	-	-	-	-	-	**5,000**
IMRF pension contributions	-	-	-	-	-	208,235	-	-	-	-	**208,235**
Payroll taxes	-	-	-	-	-	-	324,622	-	-	-	**324,622**
Property/liability insurance & unemployment claims	-	-	-	-	-	-	-	152,348	-	-	**152,348**
ACFR overlapping debt schedule fee	-	-	-	-	-	-	-	-	600	-	**600**
Non capital small equipment & miscellaneou	-	-	-	-	-	-	-	-	-	35,500	**35,500**
Sub-Totals:	**$ 50,000**	**$ 71,375**	**$ 152,830**	**$ 676**	**$ 5,000**	**$ 208,235**	**$ 324,622**	**$ 152,348**	**$ 600**	**$ 35,500**	**$ 1,001,186**

The following graphs show the budgeted revenues and expenditures/expenses for each of our ten funds in relation to the consolidated totals.





Descriptions, Fund Structure, and Basis of Budgeting

The following section provides an overview of the District's basis of budgeting as well as a description of our two main fund groups, Governmental and Proprietary. In addition, we have provided a detailed description of each of our ten funds along with schedules of the budgeted revenues and expenditures for each fund.

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - Governmental funds focus on short-term inflows and outflows of available resources, as well as on balances of spendable resources available at the end of the fiscal year. This information is useful in evaluating a government's near-term financing requirements. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period. Governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Proprietary Funds - Proprietary funds are used to report on the District's business activities in enterprise funds. The District maintains an enterprise fund for the Tennis Center (Recreational Facilities Fund). All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position. All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least ten percent of the total for their fund category or type (governmental or enterprise), and at least five percent of the aggregate amount for all governmental and enterprise funds. Any fund may be reported as a major fund if management considers the fund particularly important to financial statement users. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary or capital projects funds) that are legally restricted to expenditures for specified purposes. In all instances, the budgetary basis is the same as the accounting basis for each of our funds. The following fund descriptions table (Table 2) provides a summary of the above information.

Table 2

Fund Descriptions					
Fund Name	**Fund Group**	**Fund Type**	**Fund Class**	**Measurement Focus**	**Budgeting Basis***
General	Governmental	General	Major	Current Financial Resources	Modified Accrual
Recreation	Governmental	Special Revenue	Major	Current Financial Resources	Modified Accrual
Debt Service	Governmental	Debt Service	Major	Current Financial Resources	Modified Accrual
Capital Projects	Governmental	Capital Projects	Major	Current Financial Resources	Modified Accrual
Special Recreation	Governmental	Special Revenue	Nonmajor	Current Financial Resources	Modified Accrual
Illinois Municipal Retirement Fund	Governmental	Special Revenue	Nonmajor	Current Financial Resources	Modified Accrual
Liability Insurance	Governmental	Special Revenue	Nonmajor	Current Financial Resources	Modified Accrual
Audit	Governmental	Special Revenue	Nonmajor	Current Financial Resources	Modified Accrual
Social Security	Governmental	Special Revenue	Nonmajor	Current Financial Resources	Modified Accrual
Recreational Facilities (Tennis)	Proprietary	Enterprise	Major	Economic Resources	Accrual
*The budgeting basis is the same as the accounting basis for each of our funds.					

The following table (Table 3) summarizes the relationship between the District's funds and functional departments. It shows the funds where the direct expenditures for each of our functional departments are accounted for.

Table 3

Functional Units Matrix										
	Funds									
Function	General	Recreation	Tennis	Special Recreation	IMRF	Social Security	Liability Insurance	Audit	Debt Service	Capital Projects
Administration, Finance & Human Resources	X	X	X	X	X	X	X	X	X	X
Parks	X									X
Information Technology	X									X
Family Recreation Center & Central Park West	X	X								X
Recreation				X						
Aquatics & Maintenance		X								X
Fitness		X								X
Marketing & Communications		X								
Tennis			X							

Department/Fund Relationship

The following section provides a more detailed description of each of our ten funds, and corresponding schedules that show the FY 2026/2027 budget amounts, FY 2025/2026 projected (unaudited) actual activity, and the FY 2024/2025 audited actual activity.

General Fund

The General Fund is used to account for all the activities of the Park District, except for activity required to be accounted for in another fund. The General Fund is classified as a major fund and is comprised of the following departments:

Administration	Finance and Human Resources	Central Park North
Central Park	Saddlebrook Park	Forest Glen Park
Chillem Park	Dean Nature Sanctuary	Professional Services
Information Technology	Building- Family Recreation Ctr.	Central Park West
Capital Outlay		

Among the major activities accounted for in this fund are field and facility rentals, resident and non-resident daily admissions, general administration and finance services, information technology services, facility maintenance services for our Family Recreation Center and Central Park West facility, and maintenance of our Central Park and other satellite parks. This fund also accounts for resources used to fund capital improvements.

See Table 4 for additional information.

Table 4

Oak Brook Park District			
Fiscal Year 2026/2027 Budget- General Fund			
	2026/2027 Original Budget	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Revenues			
Property Taxes	$ 1,955,448	$1,964,750	$1,890,183
Replacement Taxes	150,884	143,699	146,413
Interest	109,452	115,213	105,243
Building Rental Fees	296,405	283,603	239,937
Program & Service Fees	196,324	401,951	348,830
Field & Pavilion Rentals	356,500	344,250	312,817
Overhead/Interfund	802,663	724,714	582,816
Sponsorships & Donations	-	10,000	-
Grants	1,594	1,594	1,500
Other/Miscellaneous	198,150	14,062	12,025
Total Revenues:	$ 4,067,420	$4,003,836	$3,639,763
Expenditures			
Administration	$ 398,406	$ 371,461	$ 362,307
Finance and H.R.	339,734	281,524	255,914
Central Park North	99,925	75,899	87,021
Central Park	935,749	841,980	736,417
Saddlebrook Park	29,163	17,073	12,610
Forest Glen Park	28,281	25,762	24,111
Chillem Park	7,726	3,529	4,375
Dean Property	32,699	28,832	33,562
Professional Services	56,000	56,000	41,367
Information Technology	379,277	352,499	307,007
Building/Rec. Center	1,286,190	1,207,983	1,102,904
Central Park West	149,633	81,985	58,482
Capital Outlay	614,000	-	-
Total Expenditures:	$ 4,356,783	$3,344,527	$3,026,078
Surplus/(deficit), excluding other financing sources/(uses)	$ (289,363)	$ 659,309	$ 613,685
Other Financing Sources/(Uses)			
Transfer to Capital Project Fund	$ -	$ -	$ (250,000)
Transfer to Debt Service Fund	-	-	(102,000)
Transfer to Recreation Fund	-	-	(150,000)
Net Surplus/(Deficit):	$ (289,363)	$ 659,309	$ 111,685
Beginning Fund Balance	$ 2,183,149	$1,523,840	$1,412,155
Fiscal Year Increase/(decrease)	(289,363)	659,309	111,685
Ending Fund Balance	$ 1,893,786	$2,183,149	$1,523,840

Recreation Fund

The Recreation Fund is used to account for all recreation programming activities of the Park District; except for programming accounted for in our Tennis and Special Recreation funds. The Recreation Fund is classified as a major fund and is comprised of the following departments:

Administration	Fitness Center	Aquatic Center
Aquatic Recreation Programs	Youth Athletics	Preschool Programs
Youth Programs	Adult Programs	Pioneer Programs
Special Events and Trips	Marketing	Capital Outlay

The primary use of this fund is to account for recreational programming activities, client memberships, resident and non-resident daily admissions, special events, preschool, and the marketing of these services. This fund also accounts for resources used to fund capital improvements.

See Table 5 for additional information.

Table 5

Oak Brook Park District Fiscal Year 2026/2027 Budget- Recreation Fund	2026/2027 Original Budget	2025/2026 Projected Actuals	2024/2025 Audited Actuals
Revenues			
Property Taxes	$ 1,370,299	$ 1,372,400	$ 1,400,070
Replacement Taxes	47,501	45,239	46,093
Interest	138,157	145,428	142,935
Program & Service Fees	4,128,285	3,761,944	3,628,153
Sponsorships & Donations	85,675	77,680	109,958
Grants	81,250	204,000	4,600
Other/Miscellaneous	23,000	100	6,845
Total Revenues:	$ 5,874,167	$ 5,606,791	$ 5,338,654
Expenditures			
Administration	$ 1,180,481	$ 1,026,255	$ 1,015,576
Fitness Center	651,130	577,783	477,464
Aquatic Center	1,232,246	1,148,649	1,131,259
Aquatic Rec. Programs	300,271	291,675	251,787
Youth Athletics	353,090	378,414	373,556
Preschool Programs	333,657	301,991	256,452
Youth Programs	179,680	151,083	140,499
Adult Programs	108,167	103,609	76,131
Pioneer Programs	105,829	101,104	74,261
Special Events & Trips	127,301	91,906	111,672
Marketing	373,990	299,988	300,702
Capital Outlay	475,112	337,257	1,298,309
Total Expenditures:	$ 5,420,954	$ 4,809,714	$ 5,507,670
Surplus/(deficit), excluding other financing sources/(uses)	$ 453,213	$ 797,077	$ (169,017)
Other Financing Sources/(Uses)			
Transfer to Debt Service Fund	$ -	$ -	$ (177,971)
Transfer from General Fund	-	-	150,000
Net Surplus/(Deficit):	$ 453,213	$ 797,077	$ (196,988)
Beginning Fund Balance	$ 3,318,861	$ 2,521,784	$ 2,718,772
Fiscal Year Increase/(Decrease)	453,213	797,077	(196,988)
Ending Fund Balance	$ 3,772,074	$ 3,318,861	$ 2,521,784

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is classified as a major fund.

Among the major activities accounted for in this fund are property tax receipts and the payment of outstanding long-term debt. This fund may also account for operating transfers into the fund from other funds.

See Table 6 for additional information.

Table 6

Oak Brook Park District			
Fiscal Year 2026/2027 Budget- Debt Service Fund			
	2026/2027 Original Budget	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Revenues			
Property Taxes-DuPage	$ 1,661,989	$ 1,683,619	$ 1,690,008
Property Taxes-Cook	395	400	1,085
Investment Income	9,600	9,705	12,519
Total Revenues:	$ 1,671,984	$ 1,693,724	$ 1,703,612
Expenditures			
Principal-2016 Bonds	$ 300,880	$ 294,080	$ 287,610
Interest-2016 Bonds	7,146	13,947	20,418
Principal-2018 Debt Certif.	-	-	78,461
Interest-2018 Debt Certif.	-	-	2,550
Principal-2019 Bonds	740,000	705,000	670,000
Interest-2019 Bonds	464,964	501,088	535,463
Principal-2020 Debt Certif.	-	-	94,641
Interest-2020 Debt Certif.	-	-	2,319
Principal-2020 Loan (Village)	-	-	100,000
Interest-2020 Loan (Village)	-	-	2,000
Principal-2023 Bonds	-	-	-
Interest-2023 Bonds	130,500	130,500	130,500
Miscellaneous	676	676	682
Total Expenditures:	$ 1,644,166	$ 1,645,291	$ 1,924,642
Surplus/(deficit), excluding other	$ 27,818	$ 48,433	$ (221,030)
Other Financing Sources/(Uses)			
Transfer from General Fund	$ -	$ -	$ 102,000
Transfer from Capital Projects Fund	-	-	-
Transfer from Recreation Fund	-	-	177,971
Net Surplus/(Deficit):	$ 27,818	$ 48,433	$ 58,941
Beginning Fund Balance	$ (55,851)	$ (104,284)	$ (163,225)
Fiscal Year Increase/(decrease)	27,818	48,433	58,941
Ending Fund Balance	$ (28,033)	$ (55,851)	$ (104,284)

Special Recreation Fund

The Special Recreation Fund is used to account for recreational services and activities provided to participants with special abilities.

The primary use of this fund is to account for the property tax receipts used to fund special needs recreational programming. In addition, this fund accounts for before and after school activities pursuant to an intergovernmental agreement with the Board of Education Butler School District 53. This fund also accounts for resources used to fund capital improvements.

See Table 7 for additional information.

Table 7

Oak Brook Park District Fiscal Year 2026/2027 Budget- Special Recreation Fund	2026/2027 Original Budget	2025/2026 Projected Actuals	2024/2025 Audited Actuals
Revenues			
Property Taxes-DuPage	$ 301,000	$ 301,900	$ 403,776
Property Taxes-Cook	65	65	259
Investment Income	9,600	11,086	10,319
Misc. Income- IGA	32,181	32,181	29,631
Total Revenues:	$ 342,846	$ 345,232	$ 443,985
Expenditures			
Full-Time Salaries	$ 29,331	$ 29,000	$ 27,645
Part-Time Salaries	65,000	55,000	63,745
Gateway Special Recreation	45,000	40,805	39,425
Small Equipment	35,000	36,480	15,946
Capital Improvements & Equipment	157,000	143,562	282,686
Misc. Program Expenses	500	-	-
Total Expenditures:	$ 331,831	$ 304,847	$ 429,448
Surplus/(deficit), excluding other	$ 11,015	$ 40,385	$ 14,537
Other Financing Sources/(Uses)			
	$ -	$ -	$ -
Net Surplus/(Deficit):	$ 11,015	$ 40,385	$ 14,537
Beginning Fund Balance	$ 186,833	$ 146,448	$ 131,911
Fiscal Year Increase/(decrease)	11,015	40,385	14,537
Ending Fund Balance	$ 197,849	$ 186,833	$ 146,448

Illinois Municipal Retirement Fund (IMRF)

The IMRF Fund is used to account for the District's activities with regards to the Illinois Municipal Retirement Fund.

The primary focus of this fund is to account for the property tax and personal property replacement tax receipts used to fund the District's required contributions into the IMRF.

See Table 8 for additional information.

Table 8

Oak Brook Park District Fiscal Year 2026/2027 Budget- IMRF Fund	2026/2027 Original Budget	2025/2026 Projected Actuals	2024/2025 Audited Actuals
Revenues			
Property Taxes-DuPage	$ 150,000	$ 127,800	$ 86,022
Property Taxes-Cook	50	45	55
Personal Property Rep. Tax	41,913	39,917	40,670
Investment Income	4,500	5,076	6,230
Total Revenues:	$ 196,463	$ 172,838	$ 132,978
Expenditures			
Employer Contributions	$ 208,235	$ 175,271	$ 173,903
Total Expenditures:	$ 208,235	$ 175,271	$ 173,903
Surplus/(deficit), excluding other	$ (11,772)	$ (2,433)	$ (40,925)
Other Financing Sources/(Uses)			
	$ -	$ -	$ -
Net Surplus/(Deficit):	$ (11,772)	$ (2,433)	$ (40,925)
Beginning Fund Balance	$ 68,182	$ 70,615	$ 111,540
Fiscal Year Increase/(decrease)	(11,772)	(2,433)	(40,925)
Ending Fund Balance	$ 56,410	$ 68,182	$ 70,615

Liability Insurance Fund

The Liability Insurance Fund is used to account for the District's business insurance and risk management activities.

The primary focus of this fund is to account for the property tax and personal property replacement tax receipts used to fund the payment of the annual liability insurance premiums and any unemployment compensation claims. In addition, a percentage of the district's Human Resource and Risk Manager's salary and health insurance benefits are allocated to this fund.

See Table 9 for additional information.

Table 9

Oak Brook Park District Fiscal Year 2026/2027 Budget- Liability Insurance Fund			
Revenues	**2026/2027 Original Budget**	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Property Taxes-DuPage	$ 200,000	$ 143,300	$ 134,592
Property Taxes-Cook	50	35	86
Personal Property Rep. Tax	11,177	10,645	10,845
Investment Income	4,200	4,989	5,150
Miscellaneous	-	-	85
Total Revenues:	$ 215,427	$ 158,969	$ 150,759
Expenditures			
Personnel- Wages	$ 32,781	$ 31,522	$ 29,801
Personnel- Group Medical	11,323	11,151	4,128
Risk Mgmt.- PDRMA Prem.	146,348	134,762	118,622
Unemployment Insurance	6,000	20,000	-
Total Expenditures:	$ 196,452	$ 197,435	$ 152,550
Surplus/(deficit), excluding other	$ 18,975	$ (38,466)	$ (1,791)
Other Financing Sources/(Uses)			
Transfers from General Fund	$ -	$ -	$ -
Transfers from Recreation Fund	-	-	-
Net Surplus/(Deficit):	$ 18,975	$ (38,466)	$ (1,791)
Beginning Fund Balance	$ 36,476	$ 74,942	$ 76,733
Fiscal Year Increase/(decrease)	18,975	(38,466)	(1,791)
Ending Fund Balance	$ 55,451	$ 36,476	$ 74,942

Audit Fund

The Audit Fund is used to account for the costs incurred to carry out the required annual financial audit of the District.

The primary focus of this fund is to account for the property tax receipts used to fund the annual financial audit services provided by a firm of independent accountants. This annual audit is required by state of Illinois statutes.

See Table 10 for additional information.

Table 10

Oak Brook Park District Fiscal Year 2026/2027 Budget- Audit Fund			
	2026/2027 Original Budget	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Revenues			
Property Taxes-DuPage	$ 10,500	$ 11,700	$ 12,289
Property Taxes-Cook	3	3	8
Investment Income	180	207	312
Total Revenues:	$ 10,683	$ 11,910	$ 12,608
Expenditures			
Audit Services	$ 13,875	$ 13,500	$ 14,250
Miscellaneous	600	525	500
Total Expenditures:	$ 14,475	$ 14,025	$ 14,750
Surplus/(deficit), excluding other	$ (3,792)	$ (2,115)	$ (2,142)
Other Financing Sources/(Uses)			
	$ -	$ -	$ -
Net Surplus/(Deficit):	$ (3,792)	$ (2,115)	$ (2,142)
Beginning Fund Balance	$ 8,320	$ 10,435	$ 12,577
Fiscal Year Increase/(decrease)	(3,792)	(2,115)	(2,142)
Ending Fund Balance	$ 4,528	$ 8,320	$ 10,435

Capital Projects Fund

The Capital Projects Fund is used to account for major capital plan projects and equipment acquisitions. The Capital Projects Fund is classified as a major fund.

The primary focus of this fund is to account for the resources used to fund capital purchases and improvements. Such funding is primarily derived from operating transfers from other funds, grant proceeds, proceeds from the issuance of long-term debt and contributions received pursuant to field licensing agreements.

See Table 11 for additional information.

Table 11

Oak Brook Park District Fiscal Year 2026/2027 Budget- Capital Projects Fund			
Revenues	**2026/2027 Original Budget**	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Sponsorships	$ 15,000	$ 15,000	$ 15,000
Investment Income	10,296	10,829	36,532
Miscellaneous	4,000	13,054	302,760
Grants	1,466,279	-	-
Total Revenues:	$ 1,495,575	$ 38,883	$ 354,292
Expenditures			
Capital Improvements & Equipment	$ 1,466,279	$ 312,164	$ 1,178,684
Miscellaneous	3,000	-	1,400
Bond Issuance Costs	-	-	-
General Counsel	2,000	2,000	6,627
Total Expenditures:	$ 1,471,279	$ 314,164	$ 1,186,711
Surplus/(deficit), excluding other	$ 24,296	$ (275,281)	$ (832,419)
Other Financing Sources/(Uses)			
Bond Proceeds	$ -	$ -	$ -
Debt Certificates Proceeds	-	-	-
Loan Proceeds	-	-	-
Transfer from General	-	-	250,000
Transfer to Debt Service	-	-	-
Net Surplus/(Deficit):	$ 24,296	$ (275,281)	$ (582,419)
Beginning Fund Balance	$ 297,452	$ 572,733	$ 1,155,152
Fiscal Year Increase/(decrease)	24,296	(275,281)	(582,419)
Ending Fund Balance	$ 321,748	$ 297,452	$ 572,733

Social Security Fund

The Social Security Fund is used to account for the activities concerning the payment of the District's payroll tax obligations.

The primary focus of this fund is to account for the property tax and personal property replacement tax receipts used to fund the District's required tax contributions for the Federal Insurance Contributions Act (FICA).

See Table 12 for additional information.

Table 12

Oak Brook Park District Fiscal Year 2026/2027 Budget- Social Security Fund	2026/2027 Original Budget	2025/2026 Projected Actuals	2024/2025 Audited Actuals
Revenues			
Property Taxes-DuPage	$ 280,000	$ 296,100	$ 236,999
Property Taxes-Cook	71	75	152
Personal Property Rep. Tax	27,942	26,611	27,114
Investment Income	7,200	9,156	8,705
Total Revenues:	$ 315,213	$ 331,942	$ 272,970
Expenditures			
Employer Contrib.- S.S.	$ 263,092	$ 252,973	$ 241,651
Employer Contrib.- Medicare	61,530	59,971	57,050
Total Expenditures:	$ 324,622	$ 312,944	$ 298,701
Surplus/(deficit), excluding other	$ (9,409)	$ 18,998	$ (25,731)
Other Financing Sources/(Uses)			
	$ -	$ -	$ -
Net Surplus/(Deficit):	$ (9,409)	$ 18,998	$ (25,731)
Beginning Fund Balance	$ 140,030	$ 121,032	$ 146,763
Fiscal Year Increase/(decrease)	(9,409)	18,998	(25,731)
Ending Fund Balance	$ 130,621	$ 140,030	$ 121,032

Recreational Facilities Fund

The Recreational Facilities Fund (Tennis Fund) is used to account for the activities of our tennis center. The Tennis Fund is classified as a major fund and is comprised of the following departments:

Administration	Building	Programs	Capital Outlay

The primary use of this fund is to account for the administration, recreational programming activities, client memberships, and special events for our tennis center. This fund also accounts for resources used to fund capital improvements at the tennis center.

See Table 13 for additional information.

Table 13

Oak Brook Park District			
Fiscal Year 2026/2027 Budget- Recreational Facilities (Tennis) Fund			
Revenues	**2026/2027 Original Budget**	**2025/2026 Projected Actuals**	**2024/2025 Audited Actuals**
Program & Service Fees	$ 2,560,500	$ 2,506,661	$ 2,563,860
Interest	131,964	138,912	130,979
Other/Miscellaneous	217,000	27,005	37,158
Total Revenues:	$ 2,909,464	$ 2,672,578	$ 2,731,997
Expenses			
Administration	$ 975,980	$ 805,329	$ 766,878
Building	520,577	443,479	324,900
Programs	873,038	824,861	633,321
Capital Projects	1,880,000	254,134	162,517
Depreciation	167,000	162,000	156,546
Total Expenses:	$ 4,416,594	$ 2,489,803	$ 2,044,163
Preliminary Surplus/(Deficit):	$ (1,507,130)	$ 182,775	$ 687,834
Adjustment for Capitalized Costs	$ 1,880,000	$ 254,134	$ 162,517
Net Surplus/(Deficit):	$ 372,870	$ 436,909	$ 850,351
Beginning Net Position			
Investment in Capital Assets	$ 1,851,949	$ 1,759,815	$ 1,753,845
Unrestricted	3,010,455	2,665,680	1,821,299
Total:	$ 4,862,404	$ 4,425,495	$ 3,575,144
Ending Net Position			
Investment in Capital Assets	$ 3,564,949	$ 1,851,949	$ 1,759,815
Unrestricted	1,670,325	3,010,455	2,665,680
Total:	$ 5,235,274	$ 4,862,404	$ 4,425,495

Fund Balances

Fund Balances and Net Position

The following table (Table 14) summarizes the projected ending fund and net position balances for each of our ten funds as of April 30, 2027, and the increases/decreases from the previous April 30, 2026, fiscal year-end.

Table 14

Changes in Ending Fund /Net Position Balances			
Fund Name	FY 2026/2027 Budgeted	FY 2025/2026 Projected Actual	FY 2026/2027 % Change From FY 2025/2026
General	$ 1,893,786	$ 2,183,149	-13.25%
Recreation	3,772,074	3,318,861	13.66%
Debt Service	(28,033)	(55,851)	-49.81%
Capital Projects	321,748	297,452	8.17%
Special Recreation	197,849	186,833	5.90%
Illinois Municipal Retirement Fund	56,410	68,182	-17.27%
Liability Insurance	55,451	36,476	52.02%
Audit	4,528	8,320	-45.58%
Social Security	130,621	140,030	-6.72%
Recreational Facilities (Tennis)	5,235,274	4,862,404	7.67%

General Fund: The projected 13% ($289,363) decrease in fund balance is primarily due to the FY 2026/2027 budget including $614,000 in capital expenditures whereas in the prior year, no such costs were budgeted in this fund. As discussed in the Transmittal Letter of this budget document, beginning with FY 2026/2027, the District has also budgeted for capital improvements in the General fund and has eliminated the annual operating transfers from the General fund to our Recreation and Capital Projects funds. These operating transfers were previously carried out to help fund capital expenditures in those two funds. In our Central Park department, budgeted expenditures have increased due to costs to install new bicycle path signage, costs to re-stripe an existing parking lot, and increased maintenance costs for several ponds and creeks.

Recreation Fund: The projected 14% ($453,213) increase in fund balance is primarily driven by increased revenues; specifically, program & service fee revenues. In our aquatic center department, we are expecting increased party rental fees and, new for FY 2026/2027, we have budgeted $234,500 in daily admission revenues in our fitness, aquatic and adult programs departments. In previous years, this daily admission activity was accounted solely in our General fund.

Debt Service Fund: The projected 50% decrease in negative fund balance is primarily due to budgeted revenues exceeding budgeted expenditures. Specifically, we expect property tax revenues to exceed the required debt service payments on our three outstanding bonds by approximately $19,000. This fund's negative fund balance is attributed to the timing of the annual debt service payments on our outstanding 2019 general obligation bonds, and the timing of receipt of the corresponding property taxes that are used to fund these annual debt service payments. This fund balance deficit has steadily decreased annually from the date of issuance of our 2019 bonds, and the District expects this deficit to be fully eliminated prior to the full liquidation of such bonds in October 2038.

Illinois Municipal Retirement Fund: The projected 17% decrease in fund balance is attributed to a projected 18% increase in mandatory contributions to the IMRF pension fund (increased expenditures). The District's contributions to this pension fund are based on the application of an employer contribution rate, to the applicable personnel wages. Our employer contribution rate for FY 2026/2027 increased from 5.66% in the prior year, to 6.60%. This increased rate and an overall 4% budgeted increase in covered wages results in an increase in these mandatory contributions.

Liability Insurance Fund: The projected 52% increase in fund balance is primarily due to the approximate 40% increase in property tax revenues. In the previous fiscal year, we incurred approximately $19,000 in unemployment insurance costs and had only budgeted for $1,000 in such costs. This resulted in a larger than expected decrease in fund balance. To counter this, the District increased the property tax levy for FY 2026/2027 with the intent of increasing the ending fund balance and ensuring compliance with our fund balance policy.

Audit Fund: The projected 46% decrease in fund balance is primarily due to audit expenditures exceeding property tax revenues. This is a deliberate draw-down of fund balance. Nonetheless, the District expects that the ending FY 2026/2027 fund balance will be in compliance with our fund balance policy.

Departmental Overview, Goals, and Expenditures

The following section includes a detailed description of the Oak Brook Park District's primary departments, funding sources, accomplishments, budget highlights, outlook, and summarized expenditures. Expenditures are presented according to functional areas rather than by Fund. The functional areas are broken up into each Department: Administration, Finance, & Human Resources, Parks, Information Technology, Family Recreation Center and Central Park West Facilities, Recreation, Aquatics and Maintenance, Fitness, Marketing & Communications, and Tennis.

Mission

To foster a sense of community by promoting well-being and protecting resources through inclusive, sustainable and innovative initiatives. The mission of the Finance & Human Resources department is to provide timely and accurate financial reporting, maintain strong internal controls to safeguard District assets, develop excellent employee relations, and oversee risk management functions for the District.

Full Time Equivalent Staff

5.41

Administration, Finance, & Human Resources Department

Description of the Department

The Administration, Finance, & Human Resources Department develops and manages administrative policies and procedures, provides supervision of operations and ensures efficient workflows. The Department also develops and manages comprehensive systems of internal controls to safeguard the District's assets and maintain strong procedures in the areas of budgeting, finance, accounting, payroll, financial reporting and accounts payable. The department also develops and manages human resource activities including employee relations, compensation, and benefits, as well as carrying out various risk management functions of the District.

Funding Sources

Funding for this department is derived primarily from property taxes and unrestricted fund balance.

Revenues and Expenses in the following funds

- General Fund
- Recreation Fund
- Liability Insurance Fund
- Recreational Facilities (Tennis) Fund
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Approved the 2025-2030 Strategic Plan including the 6-month strategic plan update.
- National Gold Medal Award Winner for populations under 30,000
- Awarded a $5,000 matching grant from Landmarks Illinois to perform roof repairs on the Saddle Brook Barn located in Saddle Brook Park.
- Survey and focus groups gathered input from residents and staff to strengthen collaboration and guide future improvements.
- Two staff members earned their Certified Park and Recreation Executive (CPRE) certifications, demonstrating a continued commitment to professional growth and leadership in the field. This achievement strengthens the District's overall leadership capacity and expertise.

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for our Budget document for the fiscal year beginning May 01, 2025. This was the first year that the District participated in the award program.
- Implemented enhanced timekeeping software and upgraded time clock hardware. The software increased security and provides enhanced flexibility with clocking in and out. The software also features expanded reporting capabilities for use by supervisory staff.

2026-2027 Budget Highlights

- Professional Association memberships have increased (IAPD, IPRA, NRPA)
- The Finance & Human Resources department budget for FY 2026-2027 is decreasing $2,717 (.7%) when compared to the previous year's budget. Although wages (full-time and part-time), conference, and professional organization costs are budgeted to increase, last year's budget included $12,000 for a comprehensive compensation and salary study. That study has been completed, and such cost was not included in the FY 2026-2027 budget.
- Replaced previous PPO health insurance plan with a two-tier "Blue Choice" PPO plan for 2026. This will result in a decrease in PPO premium costs approximating 1.9%. HMO health insurance costs are projected to increase 1.6%.

Future Outlook

- The Finance department continues to explore options for increasing transparency and public access to the District's financial information. In the previous year, we greatly expanded the amount of information published on our website concerning payments to our vendors.

Expenditures by Object: Administration, Finance, & Human Resources							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$624,621	$522,475	$494,041	$488,109	$522,458	$34,349	7.0%
Services	$213,957	$185,648	$153,870	$189,656	$255,151	$65,495	34.5%
Supplies	$36,450	$18,000	$11,676	$11,374	$16,530	$5,156	45.3%
Total	**$875,028**	**$726,123**	**$659,587**	**$689,139**	**$794,139**	**$105,000**	**15.2%**

Mission

To provide and maintain superior facilities and high-quality outdoor park spaces for both active and passive recreation, emphasizing best management practices to address the needs of the Oak Brook community.

Full Time Equivalent Staff

12.18

Parks and Maintenance Department

Description of the Department

The Parks Department is responsible for maintaining five sites throughout Oak Brook. Central Park, the largest site, includes natural grass athletic fields and a synthetic soccer field, walking trails, basketball, pickleball, and tennis courts, a fitness challenge course, the Oaks Amphitheater, Ginger Creek Pavilion, and the inclusive Universal Playground. The department also maintains three neighborhood parks which feature tennis, pickleball, and basketball courts, as well as playgrounds. The forty-acre Dean Nature Sanctuary is a natural site home to native plants, trails, and a honeybee apiary. The Parks Department is also responsible for purchasing, operating, and maintaining the vehicle and equipment fleet for the district.

The Maintenance Department is responsible for maintaining five Park District facilities. The team performs all aspects of preventive and ongoing maintenance, making repairs to building systems, including HVAC, plumbing, electrical, and structural components. In addition to these duties, the department maintains aquatic facilities including Swim Central year-round, and manages Splash Island on a seasonal basis.

Funding Sources

Tax revenue, rental fees, grants, rebates, debt issuance.

Revenue and Expense in the following funds

- General Fund
- Recreation Fund
- Special Recreation Fund
- Capital Fund
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Improved accessibility through the replacement of brick pavers and installation of four new ADA-compliant parking stalls.
- Replaced main vortex pump
- Upgraded three drinking fountains into ADA compliance and include a bottle filler.
- Purchased an overseeder called an AeraVator that allows for in-season aeration of athletic fields.
- Completed the relining of the main suction pipeline serving the Central Park irrigation system, extending the infrastructure's service life and improving system reliability.
- Completed preventative maintenance on the Maintenance Garage radiant heating system by flushing, cleaning, and replacing the glycol fluid.
- Universal Playground surfacing repairs and re-sealing.

2026-2027 Budget Highlights

- Asphalt Preventative Maintenance for Family Recreation Center and Central Park North parking lots.
- Family Recreation Center Exterior Maintenance improvements: painting, hole patching, tuckpointing, and power washing.
- Parking lot expansion and re-surfacing of the ball field parking lot.
- Repainting the pool surface for Splash Island.
- More picnic tables for each satellite park.
- Replacement of building equipment that has reached an end to a useful life.
- Purchased a 2026 John Deere Gator to replace the oldest utility vehicle, 2009 John Deere Gator.
- Staff re-certification of Certified Pool Operator (CPO).
- Potential increase up to 5% in mowing services
- Finish parking lot light upgrades at the Family Recreation Center.

Future Outlook

The Parks and Maintenance Departments remain dedicated to delivering high-quality facility and grounds at all Park District properties. Looking ahead, the team will continue to prioritize preventive maintenance on existing infrastructure and timely repairs to ensure all facilities and amenities operate safely and efficiently. A key focus will be ongoing compliance with safety regulations and the implementation of best practices in facility management.

The department will further enhance sustainability efforts by exploring energy-efficient solutions and environmentally conscious initiatives wherever possible. In addition to maintaining all district buildings, the team will keep Swim Central in optimal condition year-round and manage Splash Island during the seasonal period. Continued attention will also be given to the upkeep of outdoor spaces, landscaping, and recreational areas to provide clean, welcoming environments for the community.

Professional development remains a priority, with ongoing training and skill enhancement for park and maintenance staff to address evolving facility needs. The department will also support community events and special programs by ensuring that facilities are prepared and well-maintained. Through these efforts, the Parks and Maintenance Department aims to uphold the highest standards of service and contribute positively to the Park District's mission. By prioritizing residents' needs and adapting to evolving trends, the department will ensure that Oak Brook remains a desirable place to live, work, and play for generations to come.

Expenditures by Object: Parks Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$443,111	$412,879	$415,954	$464,111	$512,110	$47,999	10.3%
Services	$302,722	$306,470	$356,469	$352,561	$463,303	$110,742	31.4%
Repairs	$12,138	$10,931	$18,643	$13,743	$24,500	$10,757	78.3%
Supplies	$94,815	$90,559	$107,035	$124,888	$133,630	$8,742	7.0%
Total	**$852,786**	**$820,839**	**$898,101**	**$955,303**	**$1,133,543**	**$178,240**	**18.7%**

Mission

To provide innovative, reliable, and secure technology solutions that enhance the quality of services offered to our community.

Full Time Equivalent Staff

1.00

Information Technology Department

Description of the Department

The IT Department is responsible for managing and supporting an organization's technology infrastructure. This includes maintaining computer networks, servers, hardware, and overseeing software deployment, ensuring cybersecurity measures are in place, and providing technical support to employees. The department also implements upgrades, backs up data, and manages digital resources to ensure optimal performance and security. Working collaboratively, the IT team enables seamless communication, protects against potential threats, and supports the organization's goals by leveraging technology solutions.

Funding Sources

Program Fees, Property taxes, and interest income

Revenue and Expense in the following funds

- General Fund
- Recreation Fund
- Enterprise Services Fund
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Install electronic access control to several more doors in the FRC.
- Add digital schedule signage to meeting rooms and studios.
- Update technology and projection equipment in Studio C for programming and rentals.
- Implement network security suggestions from the latest security audit.
- Use of AI in filtering spam and advanced email threats.

2026-2027 Budget Highlights

- Add four new security cameras at locations within facilities to strengthen safety and monitoring capabilities.
- Add security cameras to the Maintenance Building.
- Implement a digital schedule display at Swim Central to improve communication and enhance guest experience.
- Purchase and deploy mobile point-of-sale (POS) equipment to increase operational flexibility.
- Launch a real-time rainout open/closed dashboard for parks and facilities to provide clear, accessible status updates to the community.
- Create and implement a digital membership card compatible with Apple and Google Wallets for streamlined member access.
- Replace remaining analog phone systems at the Recreation Center and Tennis Center with modern communication technology.
- Upgrade network cabling infrastructure from the Recreation Center front desk to the network closet.

- Consolidate printers in each preschool classroom into a single, centralized unit within the Preschool wing to improve efficiency and reduce toner costs.
- Maintain and renew all required software licenses to ensure operational continuity and compliance.

Future Outlook

- Continue to improve cybersecurity with advanced threat detection and response tools, security audits, and provide ongoing cybersecurity training to staff to safeguard sensitive information.
- Expanding our use of cloud-based services, which will improve system scalability and increase operational efficiency.
- Improving user experience, which includes upgrades to internal systems and the public-facing website, will aim to streamline workflows and create more intuitive user interfaces

Expenditures by Object: Information Technology Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$0	$78,200	$70,784	$72,896	$75,170	$2,274	3.1%
Services	$17,290	$105,568	$103,418	$110,494	$129,100	$18,606	16.8%
Supplies	$0	$11,814	$12,160	$17,758	$16,050	-$1,708	-9.6%
Total	**$17,290**	**$195,582**	**$186,362**	**$201,148**	**$220,320**	**$19,172**	**9.5%**

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Mission

To provide a safe, clean, and welcoming environment that supports and enhances the District's mission.

Full Time Equivalent Staff

16.99

Family Recreation Center & Central Park West Facilities Department

Description of the Department

The Facilities Department is dedicated to the comprehensive management and maintenance of the District's buildings. Responsibilities include maintenance and repairs, custodial services, space management, safety and compliance, sustainability initiatives, capital projects, and emergency preparedness.

Funding Sources

The Funding Sources of the Facilities Department are General Corporate Fund, Building and Recreation Center.

Revenue and Expense in the following funds

- General Fund
- Recreation Fund
- Special Recreation Fund
- Capital Projects
- IMRF and Social Security Fund

The Revenue in the General Corporate Fund for the Building and Recreation Center is Fitness Center memberships, fitness specialty and training programs and overhead revenue from other departments.

2025-2026 Accomplishments

- Upgraded the Family Recreation Center's trash and recycling receptacles increasing functionality, improving the facility's overall appearance, and reinforcing the commitment to efficient operations and environmental stewardship.
- Replaced the Family Recreation Center's locker room carpeting creating a cleaner, healthier, and more welcoming environment for patrons.
- Completed ceiling tile replacements in the Family Recreation Center's Fitness Studios and Walking Track, addressing the wear and water damage while improving the building's appearance, and supporting a well-maintained environment for staff and patrons.
- Modernized the Central Park West's kitchen and replaced the vinyl flooring, improving safety while increasing the quality and appeal of the space.
- Replaced the Family Recreation Center's aging elevator, bringing the equipment up to code while improving reliability and safety.

2026-2027 Budget Highlights

- Invest in Family Recreation Center lobby furniture for visitors to relax during fitness classes or find a comfortable spot during their children's activities.
- Expand Cocoa Cabin Nights to include inclusive fitness and family focused programming.
- Invest in gymnasium basketball hoop safety equipment to enhance patron safety by providing an additional level of support.

- Replacement of antiquated fire alarm panel and synchronization of alert strobe lights to ensure full code compliance.

Future Outlook

The future outlook of the Facilities Department is shaped by key developments including:

- Sustainability and Energy Efficiency - Upgrading the Family Recreation Center public restroom lighting and hand dryers to energy efficient models to reduce energy consumption, lower operating costs, and support environmental stewardship goals.
- Health and Safety - Providing detailed scheduled task lists for custodial team to improve cleanliness and ensure sanitary environment for employees and the public.
- Community Engagement - Expand inclusive programming, strengthen partnerships, and increase opportunities for in-district participation to better address community needs and enhance engagement.
- Preparedness - Cross department training leading to better coordination procedures to ensure the park district is equipped to respond effectively to a wide range of situations while maintaining safety of employees and the public.

Expenditures by Object: Family Recreation Center & Central Park West Facilities Department

Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$402,015	$426,344	$435,880	$491,578	$525,241	$33,663	6.8%
Services	$248,971	$286,433	$320,063	$306,853	$345,595	$38,742	12.6%
Repairs	$51,290	$23,002	$25,128	$44,671	$67,610	$22,939	51.4%
Supplies	$6,902	$22,499	$13,051	$29,184	$30,004	$820	2.8%
Total	**$709,178**	**$758,278**	**$794,122**	**$872,286**	**$968,450**	**$96,164**	**11.0%**

Mission

To enhance the quality of life in our community by providing accessible, inclusive, and engaging recreational programs, promoting a safe environment for play, fitness, and lifelong learning, and inspiring everyone of all ages to lead healthy, active, and connected lives.

Full Time Equivalent Staff

18.01

Recreation Department

Description of the Department

The Recreation Department is responsible for providing programming for all ages in the following categories: ABC Preschool, Early Childhood, Day Camps, Dolphin Station (before and after-school care), Athletics, Specialty Programming, Performing Arts, Dance, General Interest, Pioneers (55+), Single-Day and Multi-Day Trips, and Special Events. The Department also runs tournaments and rentals for all athletic fields. They also provide inclusion services for individuals with special needs.

Funding Sources

Taxes, user fees, rentals, passes, scholarship grants, advertising, and interest income.

Revenue and Expense in the following funds

- Recreation Fund
- Special Recreation Fund
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Increase court time for the OBPD Get Better League
- Increase specialty programming including dance, cultural arts, and one-off special events
- Complete concessions certification
- Increase Pioneer multi-day trips due to popularity
- Streamline camp registration to optimize enrollment
- Expand Energize Sport programming

2026-2027 Budget Highlights

- Restructuring the two-year-old preschool program to offer expanded scheduling options for families.
- Updating the in-house sports summer camp for Summer 2026 by introducing a longer camp option for families, which is expected to increase sports camper registrations and generate additional revenue.
- Adjusting the Get Better League revenue share to a 50%/50% split (from 40%/60%), which will increase the District's profit margin for the program.
- Reallocating a portion of the daily facility visitor revenue to the Recreation budget, which will reflect an increase in Recreation revenues from the open gym and fitness.

Future Outlook

The future outlook of the Recreation Department is shaped by key developments including these:

- Program Analysis – Evaluating current programs and identifying any gaps in services.
- Inclusivity – Move to become a fully inclusive Park District by educating staff to prioritize universal recreation principles into all District programs and events.
- Growth Opportunities – The Recreation Department will look to grow in areas such as land acquisition or intergovernmental management agreements.

- Provide the Very Best – Oak Brook Park District's mission is to provide the very best recreation opportunities, and the Recreation Department will continue to do so.

Expenditures by Object: Recreation Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$964,633	$1,124,464	$1,176,315	$1,188,645	$1,371,833	$183,188	15.4%
Services	$684,578	$874,172	$895,407	$902,400	$1,022,192	$119,792	13.3%
Supplies	$347,313	$321,038	$123,187	$133,727	$169,016	$35,289	26.4%
Total	**$1,996,524**	**$2,319,674**	**$2,194,909**	**$2,224,772**	**$2,563,041**	**$338,269**	**15.2%**

Mission

To provide a safe, accessible, and high-quality aquatic facilities and programs that promote recreation, health, and water safety, supported by a dedicated safety team focused on preparedness and rescue readiness.

Full Time Equivalent Staff

18.73

Aquatics Department

Description of the Department

The Department offers a wide variety of programming and open swim opportunities. Programs offered include:

- Swim lessons (group, private, youth, adult, adaptive and inclusive)
- Swim team (youth and masters)
- Fluid Running
- Aqua Fitness classes
- Seasonal Special Events Scout troop swim certifications
- Birthday parties
- Private rentals

Funding Sources

Operational Revenue is primarily generated through programming fees and membership dues. Capital improvements to the facility are allocated from a number of resources through the Capital Improvement Plan.

Revenue and Expense in the following funds

- Recreation Fund
- Special Recreation Fund
- Capital Projects
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Replace Party Deck tables with ADA-compliant versions to improve accessibility, ensure ADA compliance , and provide an inclusive and welcoming environment for each guest.
- Reorganized aquatic full-time offices and part-time workspace to improve operational efficiency and create a more functional and welcoming Space.
- Expanded the Facility Opening and Closing Checklist for Pool Managers reducing the risk of missed tasks while improving overall safety.
- Restructured emergency response kits by color-coding them yellow for training equipment and red for operational use, improving organization, reducing response errors, and enhancing preparedness and efficiency.
- Provided American Red Cross Whales Tales program to the in-house preschool students promoting early water safety education by teaching essential safety concepts in an engaging, age-appropriate format.

2026-2027 Budget Highlights

- Renovate the aquatic center front desk to provide a more welcoming experience including upgraded technology for class and lane management.

- The introduction of the outdoor cabana rental creating a new revenue stream by offering enhanced comfort and shade for guests seeking a more premium experience.
- Adding birthday parties and private rentals to the registration software to allow customers to independently register and process payment streamlining the permit process, reducing administrative workload, and improving customer convenience.
- Private Swim Lessons are expanded to increase revenue and meet the in-district demands for individualized aquatic instruction.
- Replace the VGB-drain grates to ensure federal and state compliance safety standards and reduce the risk of entrapment hazards.

Future Outlook

The future outlook of the Aquatics Department is shaped by prioritizing safety and compliance with facility upgrades while expanding program offerings and strengthening staff training opportunities.

- Growth Opportunities – Maintaining a consistent program schedule for Fluid Running to reduce breaks between sessions ensuring continuous participation
- Increase Access and Equity – Partnering with the World's Largest Swimming Lesson to promote water safety awareness, reinforce drowning prevention and strengthen community engagement through inclusive aquatic play.
- Infrastructure Investment and Modernization – Focus on asset replacement planning for pool mechanical systems to improve equipment reliability and reduce downtime from mechanical breakdowns. Emergency Readiness Planning – Focus on ongoing Safety Team training to achieve 4-Star StarGuard Elite Rating, strengthening aquatic safety standards and ensuring the highest level of staff performance

Expenditures by Object: Aquatics and Maintenance Department							
Expense Object	**22-'23 Audited Actual**	**23-'24 Audited Actual**	**24-'25 Audited Actual**	**25-'26 Unaudited Actual**	**26-'27 Budget**	**Difference ('25-'26 to '26-'27)**	**% Change ('25-'26 to '26-'27)**
Wages	$831,818	$904,324	$913,520	$938,999	$1,003,183	$64,184	6.8%
Services	$298,362	$323,773	$394,857	$364,296	$405,681	$41,385	11.4%
Repairs	$7,828	$34,206	$14,472	$33,955	$32,000	-$1,955	-5.8%
Supplies	$55,131	$55,841	$60,199	$60,046	$91,658	$31,612	52.6%
Total	**$1,193,139**	**$1,318,144**	**$1,383,048**	**$1,397,296**	**$1,532,522**	**$135,226**	**9.7%**

Mission

To enhance the health and well-being of the community by providing accessible and inclusive programs and services through high-quality instruction, wellness opportunities and well-maintained equipment and spaces.

Full Time Equivalent Staff

3.64

Fitness Department

Description of the Department

The Fitness Department is responsible for providing health and wellness within the community through a wide range of quality fitness classes, programs and services. The department offers group exercise classes, personal training, wellness workshops, and fitness special events designed to be inclusive, accessible, and adaptable, supporting everyone from beginners to seasoned athletes.

Funding Sources

Operational revenue is primarily from membership dues, daily admissions fees, and program offerings. Capital improvements to the Fitness Departments are expensed from several fund sources identified in the Capital Improvement Plan.

Revenue and Expense in the following funds

- Recreation Fund
- Special Recreation Fund
- Capital Projects
- IMRF and Social Security Fund

2025-2026 Accomplishments

- Renovated wall in the fitness center with the installation of new mirrors enhancing the workout environment .
- Outdated strength training equipment was replaced with modern, more efficient models to enhance user experience, safety, and long-term reliability. In addition, the fitness arrangement was strategically redesigned to improve traffic flow and functional use of space.
- The Personal Training Package purchase and check-in procedures were redesigned to improve the member experience and increase revenue with better session tracking and accountability.
- Built a larger team of Personal Trainers to improve service delivery, client flexibility and strengthen the ability to attract and retain clients.

2026-2027 Budget Highlights

- Fitness floor replacement with a new, more durable surface for continued high-quality fitness operations and enhance user experience.
- An additional NuStep Recumbent Bike replacement to accommodate people with a wide range of abilities and fitness levels.
- The introduction of a new Walk/Run Club to expand affordable wellness programming and revenue generation while maximizing the use of existing resources.
- Adding new fee-based premium fitness classes in addition to the current fitness schedule for more expanded offerings.

Future Outlook

- Program Innovation – The addition of nutrition classes to provide members with education on healthy eating habits and supporting their overall health journey.
- Operational Cross Development – Personal Trainers and Fitness Instructors were integrated integration into special events to strengthen overall team collaboration and expand agency knowledge while engaging non-fitness patrons.
- Membership Drive Increase full fitness membership through targeted outreach to support sustainable revenue generation.

Expenditures by Object: Fitness Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$226,079	$281,080	$306,989	$346,134	$401,252	$55,118	15.9%
Services	$110,454	$136,227	$150,372	$176,954	$196,819	$19,865	11.2%
Repairs	$10,329	$8,646	$6,788	$14,600	$27,635	$13,035	89.3%
Supplies	$18,467	$16,583	$13,313	$20,459	$25,430	$4,971	24.3%
Total	**$365,329**	**$442,536**	**$477,462**	**$558,147**	**$651,136**	**$92,989**	**16.7%**

Mission

We are dedicated to enhancing the community's experience by providing innovative, reliable, and secure technology solutions that promote and support the diverse programs, facilities, and services of the Oak Brook Park District. Through strategic marketing, creative communications, and innovative engagement, we aim to foster a vibrant and informed community.

Full Time Equivalent Staff

3.34

Marketing and Communications Department

Description of the Department

The Marketing Department is responsible for developing digital and print content to promote the Park District's programs, open spaces, and services, while also securing sponsorships, managing donations, fostering community outreach, and handling most internal and external communications. Additionally, the department oversees the organization's technology infrastructure, including managing networks, servers, hardware, and software, ensuring cybersecurity, and providing technical support. By integrating marketing and technology efforts, the department ensures seamless operations, effective communication, and enhanced community engagement.

Funding Sources

Program Fees, Property taxes, advertising, sponsorships, and interest income.

Revenue and Expense in the following funds

- General Fund
- Recreation Fund
- 07- Enterprise Services Fund
- IMRF and Social Security Fund

2025-2026 Accomplishments

- New DSLR camera to improve the image quality for print and digital marketing materials.
- Increased permit fee and mailing cost for postcards to residents with registration dates, the Pink 5k, and new special events/programming.
- Increase in proofing software annual licensing fee.

2026-2027 Budget Highlights

- Implement a new cloud-based photo storage solution to centralize the District's photo library, improve accessibility across departments, and enhance long-term digital asset management.
- Increase in mailing costs associated with the quarterly resident newsletter to ensure continued direct communication regarding registration dates, special events, and resident-specific programming opportunities.
- Purchase a new waterproof GoPro camera to capture high-quality images and video at Swim Central and Splash Island, enhancing marketing materials and social media engagement.
- Expand targeted marketing efforts to residents for teen programming, utilizing reels, short-form video content, and strategic social media campaigns to increase awareness, participation, and engagement among teens and their families.

Future Outlook

- Education and implementation regarding AI technologies.
- Optimize website for seasonal program registration. Increase reliance on cloud computing, automation, and artificial intelligence.
- Focus more on digital transformation, SMS text messaging, data analytics, and cybersecurity to safeguard against evolving threats.

Expenditures by Object: Marketing and Communications Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$158,757	$176,692	$205,009	$208,264	$228,351	$20,087	9.6%
Services	$63,398	$56,763	$83,864	$79,046	$128,879	$49,833	63.0%
Supplies	$7,778	$10,816	$11,830	$12,954	$16,760	$3,806	29.4%
Total	**$229,933**	**$244,271**	**$300,703**	**$300,264**	**$373,990**	**$73,726**	**24.6%**

Mission

Our mission is to enrich our community through diverse tennis programs, fostering passion, skill development, and wellness for all.

Full Time Equivalent Staff

16.70

Tennis and Tennis Maintenance Department

Description of the Department

At The Oak Brook Tennis Center, we are dedicated to fostering a vibrant community centered around the joy and excellence of tennis. Through a diverse range of programming, we strive to create inclusive opportunities for all ages and skill levels to participate, learn, and compete. Our mission is to promote health, wellness, and sportsmanship by providing exceptional facilities, professional coaching, and engaging events that inspire lifelong passion for the sport. Our commitment is to provide a vibrant hub where tennis enthusiasts of all ages can thrive, learn, and enjoy the benefits of this timeless sport.

Funding Sources

100% of the funding is generated from revenue.

Revenue and Expense in the following funds

Tennis operates under the Enterprise Fund (07).

2025-2026 Accomplishments

- Expanded the Adult group lessons offerings with four new classes.
- Upgraded the Senior Customer Service Representative to a full-time position.
- There were fewer than expected building repairs needed, we expect more repairs for the next fiscal year.

2026-2027 Budget Highlights

- Includes $1.85 million under “Services” to complete the Outdoor Tennis Courts Rebuild project.
- Invest in video technology for indoor tennis courts to improve member experience.
- Repair the AC units for indoor tennis courts 1-4.

Future Outlook

- Rebuild of the outdoor tennis courts.
- Continued facility improvements and upkeep of current equipment.
- Continue the implementation of technology to offer members faster access to information.
- Consolidate programming quality through qualified and trained coaching staff.

Expenditures by Object: Tennis Department							
Expense Object	22-'23 Audited Actual	23-'24 Audited Actual	24-'25 Audited Actual	25-'26 Unaudited Actual	26-'27 Budget	Difference ('25-'26 to '26-'27)	% Change ('25-'26 to '26-'27)
Wages	$947,698	$1,031,088	$1,136,287	$1,154,735	$1,258,910	$104,175	9.0%
Services	$759,921	$791,876	$649,894	$948,316	$2,989,060	$2,040,744	215.2%
Repairs	$54,789	$65,296	$22,295	$38,142	$67,725	$29,583	77.6%
Supplies	$71,355	$46,932	$68,673	$71,418	$88,650	$17,232	24.1%
Total	**$1,833,763**	**$1,935,192**	**$1,877,149**	**$2,212,611**	**$4,404,345**	**$2,191,734**	**99.1%**

Revenues

This section provides an overview and analysis of the Oak Brook Park District's major revenue sources, outlining each category and the assumptions used to project the budgeted amounts.

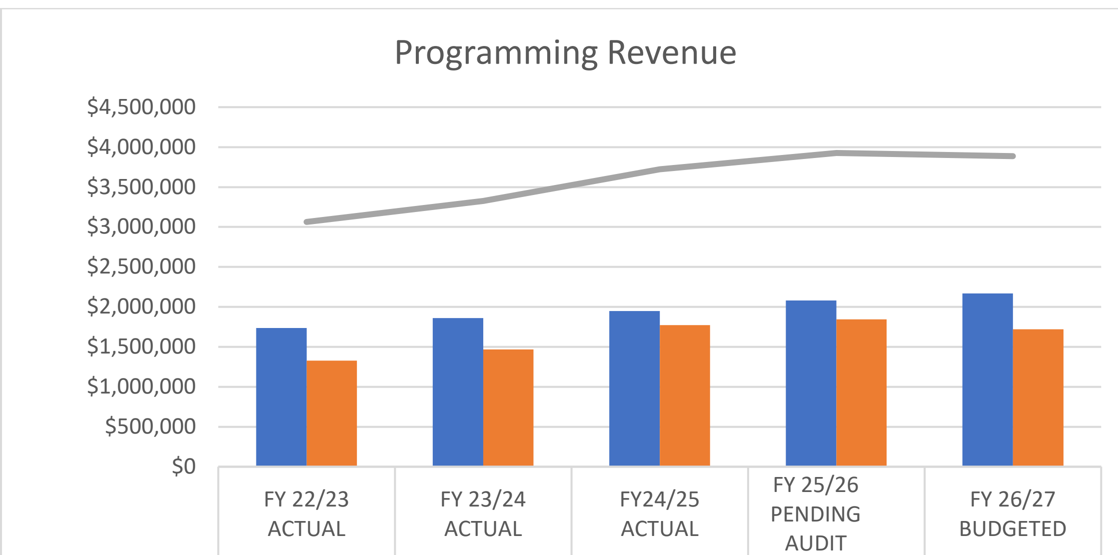
Revenues listed in this section are derived from programming, taxes (property and PPRT), membership fees, building rentals, field rentals, grants, sponsorships, other miscellaneous income, and interest income.

Property taxes are one of our primary sources of stable funding, supporting core operations and facility and parks maintenance. Building and field rentals generate earned revenue through community use of district spaces, while membership and programming fees reflect participation in recreational activities.

Interest income and miscellaneous sources provide additional budget support. Grants and sponsorships offer targeted funding for special projects and program enhancements and funding for many of our major capital improvements. This diversified revenue mix ensures the district's financial stability and ability to deliver quality services to the community.

Programming Fees

Definition: Revenue generated from fees paid by users to participate in Park District programs, classes and special events.



	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Recreation Fund	$1,735,097	$1,860,197	$1,947,599	$2,081,209	$2,167,785
Tennis Fund	$1,328,463	$1,466,650	$1,773,369	$1,845,120	$1,720,500
TOTAL	$3,063,560	$3,326,847	$3,720,968	$3,926,329	$3,888,285

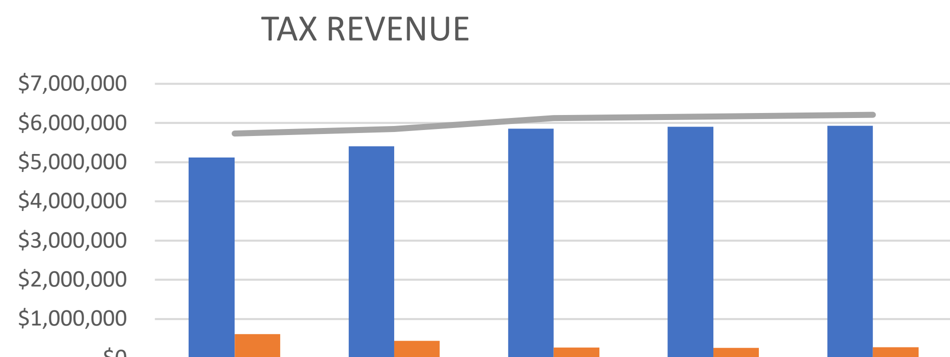
- Programming is one of the major services the Park District offers the community. Participants come from a broad region, including many out-of-district households. Given that households located out-of-district do not contribute to the district's property tax revenue, their programming fees include an upcharge adjustment of at least 25% relative to the in-district fees for the same programming.
- Programming aims to service all ages and abilities. Programs and special events are evaluated regularly and maintained, enhanced, or canceled as demand dictates.
- Recreation fund programming revenue includes fees from these major categories: swim lessons, fitness training, youth and adult sports, camps, special events, preschool and senior trips.
- Tennis fund programming revenue includes group tennis lessons, private tennis lessons and tournament fees.
- There is an upward trend throughout the five-year period in our Recreation and Tennis (Recreational Facilities) funds which matches the increased participation and offerings.
- Specific areas of programming that have increased more than others in the Recreation fund are pickleball programming and the Breakaway Basketball program increased revenue split.
- Due to high programming demand and the Tennis fund FY 25/26 revenue exceeded expectations and the projections during budgeting process, the FY 26/27 budget will conservatively account for the continued demand and the FY 27/28 budget will be adjusted if the demand continues.

Taxes

Definition: Revenue earnings from a compulsory charge levied by a government entity (the Park District) to finance services, facilities, repayment of long-term debt, and support for the common benefit.

The Park District maintains two tax sources:

- Property taxes: Collected by the District based on the Equalized Assessed Value (EAV) of real estate property identified as located within the Oak Brook taxing district.
- Personal Property Replacement Tax: Money paid bi-monthly to the District by the state of Illinois from collections paid by corporations doing business in the state.

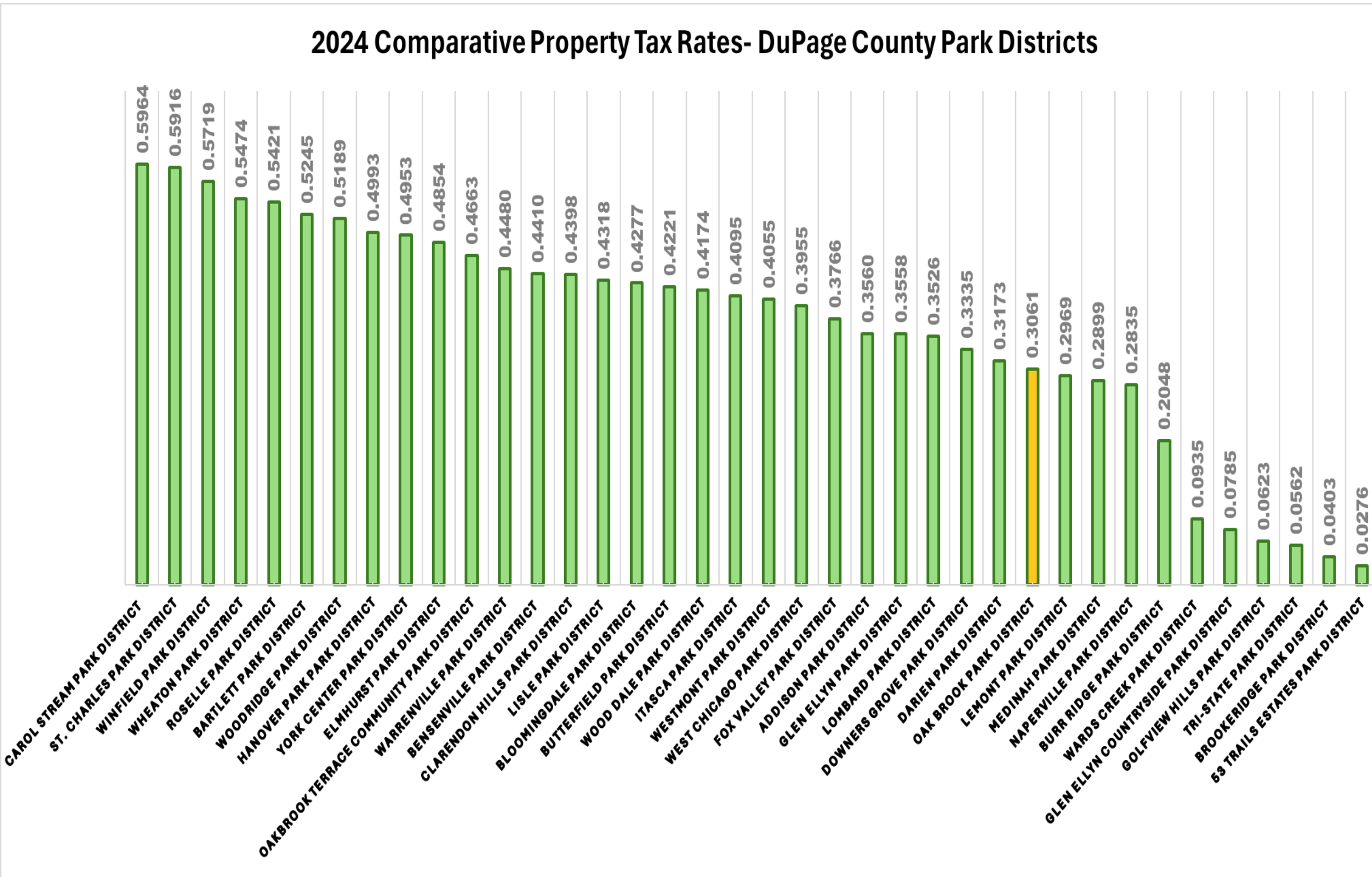


	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Property Tax	$5,120,732	$5,408,280	$5,855,584	$5,905,587	$5,929,870
Personal Property Replacement Tax	$610,719	$441,599	$271,135	$259,724	$279,417
TOTAL	$5,731,451	$5,849,879	$6,126,719	$6,165,311	$6,209,287

Property Tax　Personal Property Replacement Tax　TOTAL

- Property tax levies are limited by the Property Tax Limitations Law, which limits a Park District property tax increase to the lesser of 5% or the annual percent increase in the Consumer Price Index (CPI). Appeals for a greater increase than these limits must come in the form of a voter approved referendum.
- The increases in property tax revenues over the latest five-year period is due to annual increases in the EAV of the underlying taxable property and annual increases in the CPI. For example, during this five-year period, the EAV of taxable property has increased approximately 20.5% and the average annual increase in the CPI for this five-year period has approximated 3.19%.
- Personal Property Replacement Tax (PPRT) are budgeted based on projections, trends and estimates provided by the Illinois Department of Revenue (IDOR) annually.
- PPRT collections have consistently decreased over the fiscal years ending 2023 through 2026. Despite this, our FY 2026/2027 budget reflects an increase over the prior year of approximately 7.5%.

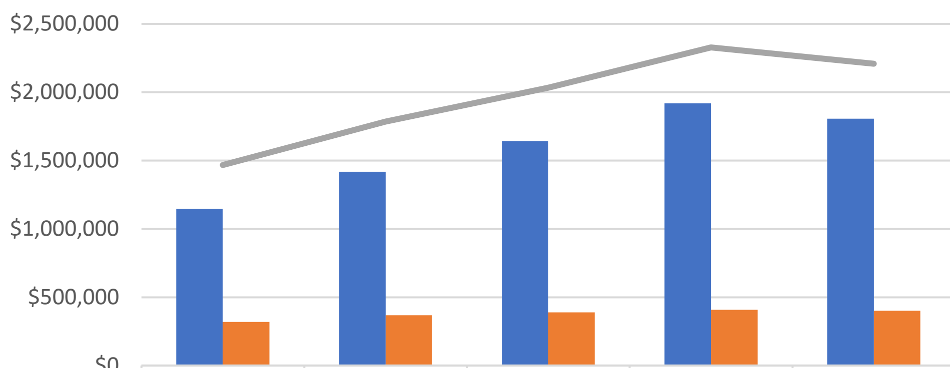
- For the 2024 tax year, DuPage County lists Oak Brook Park District as one of the lowest property tax rates in the County at 0.3061, placing it 11th out of 38 districts listed. The County average rate is .3660 and the median rate is .4095. Area districts with a higher tax rate include York Center, Elmhurst, Oakbrook Terrace, and Downers Grove.



Membership

Definition: Revenue generated from fees paid by individuals, families or organizations to allow access to Park District facilities, certain programming and privileges offered by the Park District. As a revenue source, membership fees provide a steady stream of revenue.

Membership Revenue



	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Recreation Fund	$1,147,123	$1,417,573	$1,643,593	$1,918,784	$1,807,600
Tennis Fund	$320,349	$368,980	$389,747	$409,258	$400,700
TOTAL	$1,467,472	$1,786,553	$2,033,340	$2,328,042	$2,208,300

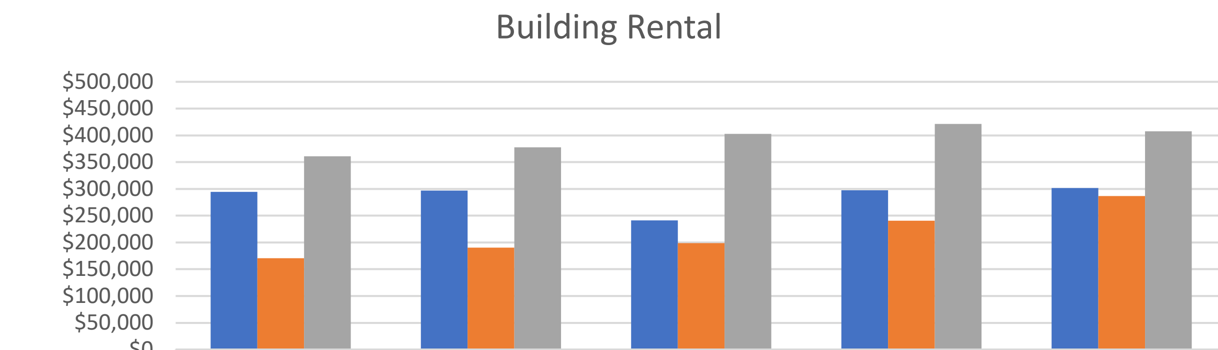
Recreation Fund   Tennis Fund   TOTAL

- Membership offerings are:
    - Family Recreation Center membership
    - Tennis Center membership.
    - Central Park Campus membership which includes both Family Recreation Center and Tennis Center.
- Options for membership include individual, partner and family price points.
- A Family Summer Pool Pass is an option for membership May through September that allows members access to the Family Aquatic Center and Splash Island.
- Recreation fund membership revenue includes Family Recreation Center membership fees, enrollment fees, daily fees and a share of the Central Park membership fees.
- Enterprise fund membership revenue includes Tennis Center membership fees, enrollment fees, daily fees, and a share of the Central Park membership fees.

- There is an overall upward trend in the Recreation Fund over the four-year period, driven by continued growth in membership and daily admission revenue. Both membership and daily fee revenue exceeded expectations in FY 2025/26, due in part to increased attendance generated by a third-party social media promotion of Splash Island. Because this increase was unexpected and not considered sustainable, the FY 2026/27 budget was developed conservatively and more closely aligned with historical revenue trends.
- The Tennis Fund also demonstrates a positive upward trend. While the FY 2026/27 budget is slightly lower than the FY 2025/26 actual results, this variance is primarily due to additional memberships being sold after revenue projections and the budget had already been finalized.

Building Rental Fees

Definition: Revenue generated by fees paid to use Park District property, including equipment and indoor and outdoor facilities



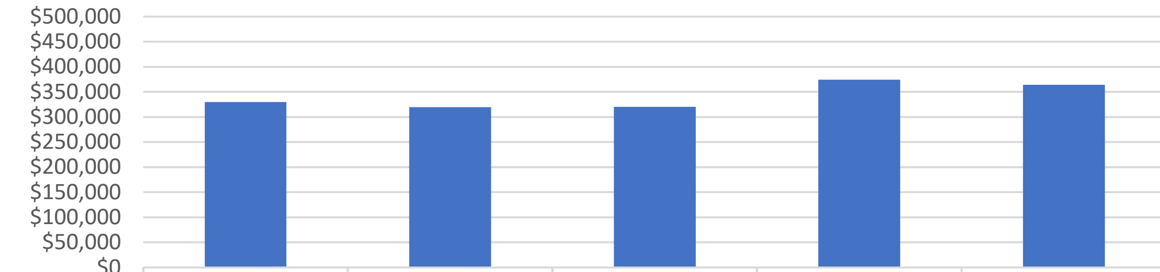
	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
General fund	$294,471	$296,622	$241,462	$297,708	$301,905
Recreation fund	$170,420	$190,349	$198,970	$240,820	$286,900
Tennis Fund	$361,111	$377,551	$402,831	$421,520	$407,500
TOTAL	$826,002	$864,522	$843,263	$960,048	$996,305

General fund · Recreation fund · Tennis Fund · TOTAL

- The General fund includes rentals of Family Recreation Center gym courts and Central Park West building.
- The Recreation fund includes rentals and parties of Swim Central, which are very popular.
- The Tennis fund includes rentals as seasonal court time or daily bookings for indoor and outdoor tennis courts.
- There is an upward trend in most funds throughout the four-year period. General fund rentals revenue was down in FY 24/25 due to Central Park West facility closure for renovation. The FY 26/27 budget for Tennis fund is slightly lower than the FY 25/26 actual but still higher than FY 24/25, it is expected that more tennis courts will be needed for programming which will reduce the rental availability.

Field Rental Fees

Definition: Revenue generated by fees paid to provide exclusive access to outdoor Park District fields and assets for organized group activities such as sports, corporate trainings or family gatherings.



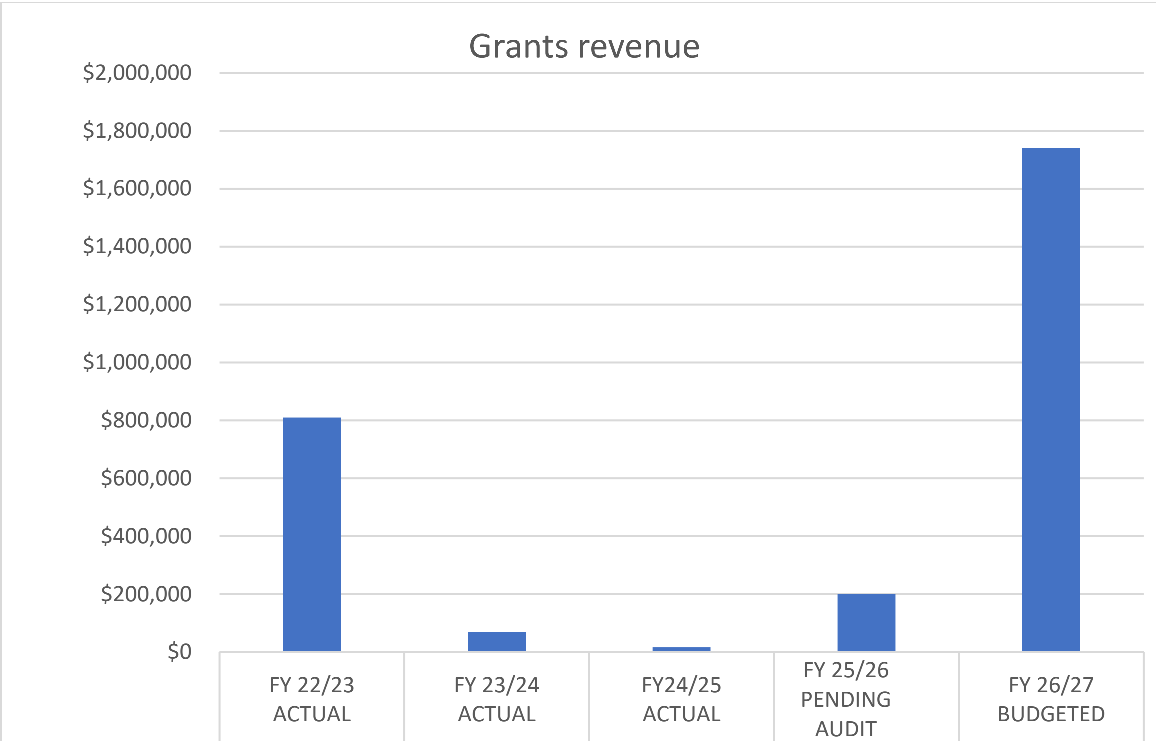
	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
	$329,534	$319,686	$320,477	$374,337	$364,000
Field Rentals	$329,534	$319,686	$320,477	$374,337	$364,000

Daily weather and time of year each play a significant role in the timing, type and volume of rental revenue throughout the fiscal year.

- Primary sources of revenue come from sporting leagues, team practice rentals, and tournaments. These include soccer, baseball, or lacrosse.
- One-time rentals are part of the revenue, but not nearly as prominent as recurring rentals with sports organizations.
- Field rental revenue was lower in FY 23/24 and FY 24/25 due to field conditions that limited availability. All fields were fully operational in FY 25/26, resulting in increased rental activity and revenue. The FY 26/27 budget reflects a conservative estimate. If weather and field conditions remain favorable throughout the year, actual revenue is expected to be closer to FY 25/26 levels.

Grants

Definition: Revenue awarded to the Park District by a government agency, foundation or corporate entity to fund specific projects or initiatives.



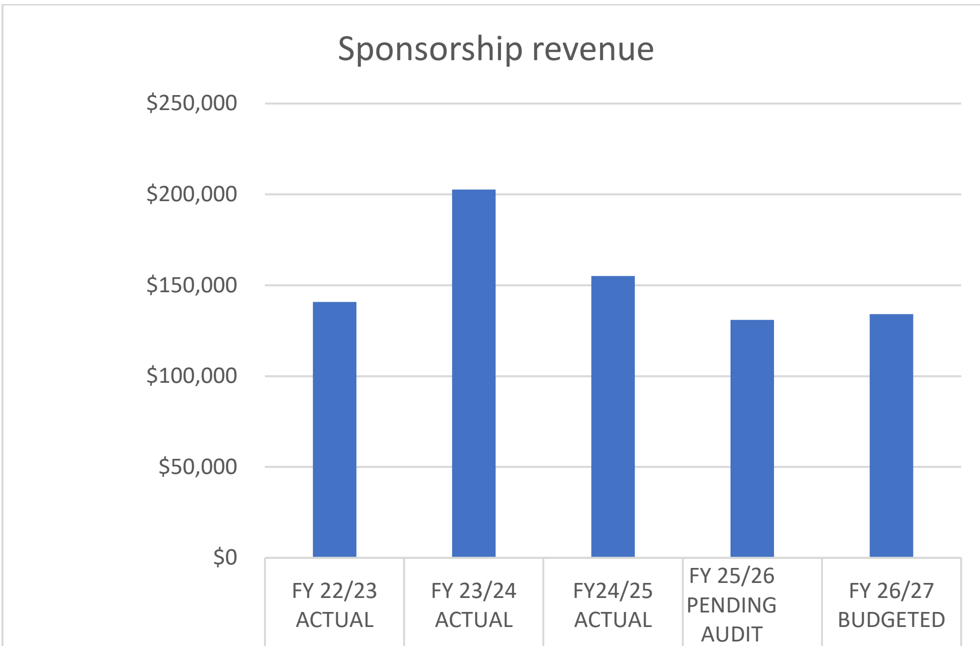
	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Grants revenue	$810,383	$69,617	$17,100	$200,000	$1,741,279

- Grants typically involve an application process and are usually limited to a targeted purpose. Like Sponsorships/Donations, this is inconsistent revenue and can fluctuate drastically from year to year. These often require a percentage of matching funds.
- Grant revenue plays a major role in planning the expenses and execution of many capital projects for the district. The Park District regularly seeks the opportunity for projects grant awards to designate projects and areas of need.
- For fiscal year 2022/2023 we recognized $810,383 in grant revenue. This amount was comprised of the following:
  - A $400,000 Open Space Land Acquisition and Development (OSLAD) grant from the Illinois Department of Natural Resources (IDNR). These funds were used to partially fund Phase II site improvements at the North athletic fields located in our Central Park.
  - $410,383 of a $480,000 grant from the federal Department of Commerce and Economic Opportunity (DCEO). These funds were used to partially fund the construction of a restroom and concession building at the North athletic fields.

- For fiscal year 2025/2026 we recognized $200,000 in grant revenue received from the Department of Commerce and Economic Opportunities (DCEO). This grant partially funded restroom and main entryway capital improvements at our Central Park West facility.
- For fiscal year 2026/2027 the District budgeted a total of $1,741,279 in grant revenues. This amount is comprised of the following:
  - A $1,466,279 grant from the Federal Department of Housing and Urban Development (HUD) for the construction of a replacement pedestrian bridge that spans Ginger Creek which flows through our Central Park. The existing bridge is deteriorated and does not meet accessibility standards.
  - A $200,000 grant from the United States Tennis Association (USTA) to partially fund our outdoor tennis courts rebuild project.
  - A $75,000 grant from Senator Glowiak-Hilton for the costs to improve ADA accessible parking at our Central Park campus.

Sponsorship

Definition: Revenue provided to the Park District by a public agency, individual, foundation, or corporation. Sponsorship revenue is received in exchange for recognition such as advertising, organizational promotion, or, in some cases, naming rights.

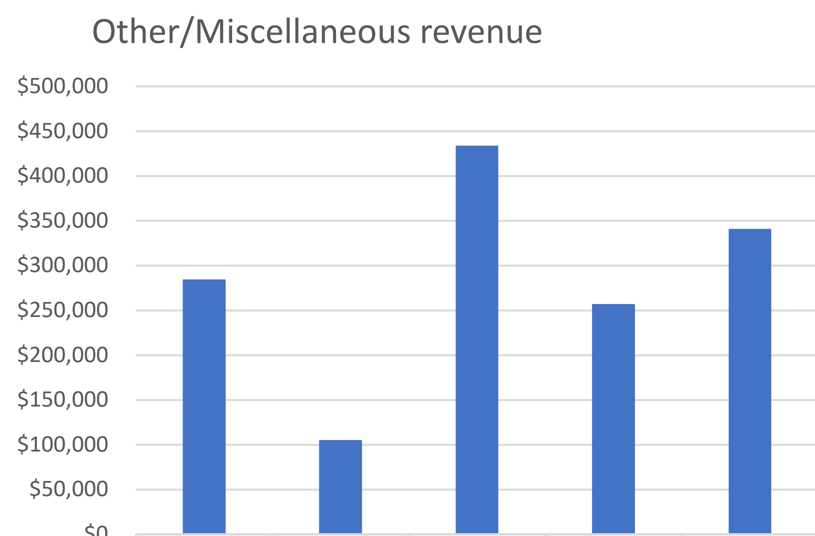


	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Sponsorship revenue	$140,894	$202,673	$155,051	$130,903	$134,175

- Sponsorship revenue is a non-tax funding source that varies from year to year based on donor interest, corporate marketing budgets, available naming rights opportunities, and special fundraising initiatives. While revenue is not guaranteed, the Park District actively cultivates relationships and promotes sponsorship opportunities throughout the year.
- Primary sponsorship revenue is generated through event partnerships and advertising opportunities. Significant capital projects or new initiatives can lead to temporary increases in sponsorship activity.
- The sponsorship budget is a conservative estimate due to the mix of one-time sponsorship opportunities and agreements that vary in length from one to three plus years.
- FY 23/24 sponsorship revenue was higher because Winter Lights secured several two and three-year sponsorship agreements. As those agreements expire, Winter Lights sponsorships are transitioning to one-year commitments, resulting in more steady revenue projections.

Other/Miscellaneous

Definition: Revenues that are minor, infrequent, and/or ancillary to the District's primary activities.



	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Other/Miscellaneous revenue	$284,480	$105,299	$433,808	$256,824	$340,799

- Miscellaneous revenue includes revenue from concessions sales, pro shop merchandise sales, awards and other sources.
- The $340,799 in budgeted revenues for FY 2026/2027 are comprised primarily of the following:
    - $190,000 in capital contribution fees paid by two sports organizations as part of a five-year licensing agreement.
    - $7,500 in concession sales at our Central Park North facility.
    - $10,000 in anticipated capital contribution fees paid by a youth athletics partner organization.
    - $40,800 in tennis pro shop merchandise sales.
    - $16,000 derived from a tennis special event camp.
    - $32,181 reimbursement from Butler School District for special recreation instruction and activities

Interest

Definition: Interest revenue is the earnings generated from our cash and investments and are highly dependent on the amount of principal and the length of time invested or held in our portfolio. The local and national interest rate environment has a major impact on our investment earnings.

	FY 22/23 ACTUAL	FY 23/24 ACTUAL	FY24/25 ACTUAL	FY 25/26 PENDING AUDIT	FY 26/27 BUDGETED
Interest Income	$72,378	$405,894	$458,923	$454,094	$425,149

- In late April 2023 (FY 2022/2023), the District collected approximately $3M in bond issuance proceeds which were initially deposited into our Illinois Funds investment account. These funds were gradually spent over the subsequent two fiscal years (through April 30, 2025) to pay for various capital improvements including the replacement of an HVAC system in our aquatics facility, the construction of a bathroom and concession building at our Central Park North fields, and the construction of a pavilion and amphitheater. While on deposit, this temporary influx of cash resulted in an increase in our interest income. In conjunction with this, the national and local interest rate environment improved. The District's annual Investment yields which were hovering around 1% or less in May 2022 increased to approximately 5% in May 2023 and this elevated interest rate environment continued into May 2024 and May 2025.
- For fiscal year 2026/2027, we have budgeted for a slight (6%) decrease in interest income when compared to the previous fiscal year due to a predicted slight decrease in interest rates. During 2025 the Federal Open Market Committee decreased interest rates by a total of 75 basis points and we are expecting another much smaller decrease in 2026.

Capital Improvement Plan

Overview
Capital improvements improve, maintain, and replace infrastructure district-wide. These improvements are key to providing high quality recreation programs and facilities to the community. The Oak Brook Park District maintains a 10-year Capital Improvement Plan (CIP) that identifies projects and purchases necessary for the continued operations of the organization. There are currently over 20 million dollars in new and major redevelopment capital projects the District intends to implement during the current 10-year period. The Capital Improvement Plan is a long-range planning tool that is annually reviewed and modified as funds and priorities change.

Definition
Section 4.19 of the Oak Brook Park District Administrative Policies and Procedure Manual is the Capital Improvement Policy:

The district defines a capital project as having an original cost of $15,000.00 or more, a useful life of 1 year or greater, and results in the creation of a fixed asset or the revitalization of an existing fixed asset. Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants, and debt proceeds.

10-Year Capital Improvement Plan
The ten-year capital plan identifies funding by fund (Capital, Recreation, Special Recreation, and Tennis), as well as alternative funding sources including bond proceeds or grants. The first fiscal year identified on the CIP becomes the capital budget for that fiscal year, upon adoption of the budget by the Board of Commissioners. The projects identified in subsequent years on the CIP are re-evaluated annually as needs may change.

Capital Planning Process
The process of planning capital improvements begins with staff discussions at the leadership level of the organization (department heads). The leadership team identifies candidate projects and utilizes a scoring metric to assign weighted point values to a series of measurable criteria. The scoring process helps develop prioritization for projects, especially those which are required by law or deal with a matter of personal or public safety. Department head staff evaluate and score projects that fall under their purview, and projects for the upcoming fiscal year are reviewed and discussed with all department heads for further prioritization. The scoring criteria shared below helps ensure that the projects identified have merit and are germane to the overall strategic, ADA transition, and pavement plans, master vision, and core values of the Oak Brook Park District. Each scoring criterion is assigned a weighted point value with a maximum point total of one hundred.

Scoring Criteria
Addresses an eminent or potential safety concern. The project will reduce the district's potential exposure to risk. (10pts)

Satisfies or meets a legal requirement, liability or mandate that must be addressed in the next fiscal year (law, regulation, or court order): A project that is required by federal or state statute, court order or regulation or moves the district into further compliance with such mandates. (10pts)

Addresses completing a project commitment with dedicated funding, which has already been approved by the Board: A project that the district has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project. (10 pts)

Advances the implementation of the district's mission, vision, strategy, goals, or policies approved by the Park Board: A project that addresses the implementation of strategies and goals approved by the Park Board, including the Comprehensive and Strategic Plan, ADA Transition Plan, or a Park Master Plan. (10pts)

Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment: A project that, through scheduled replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g., ballfields, fitness equipment, parking lots, HVAC, etc.). (10pts)

Reduces future maintenance or operating costs or results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue: A project that lowers operating expenditures or a project that covers its operating expenses though non-tax revenue. (10pts)

Leverages private, local, state, or federal government funds: A project that can be funded fully or partially with non-District revenue sources and promotes intergovernmental cooperation and partnership opportunities by encouraging collaboration between various public, community, and private entities or individuals to implement the project. (10pts)

Provides new or expanded level of service: A project that expands services, provides higher standards of service for customers, or maintains/increases the district's competitive advantage. The project may also accommodate facility demand and address projected growth patterns. (10ps)

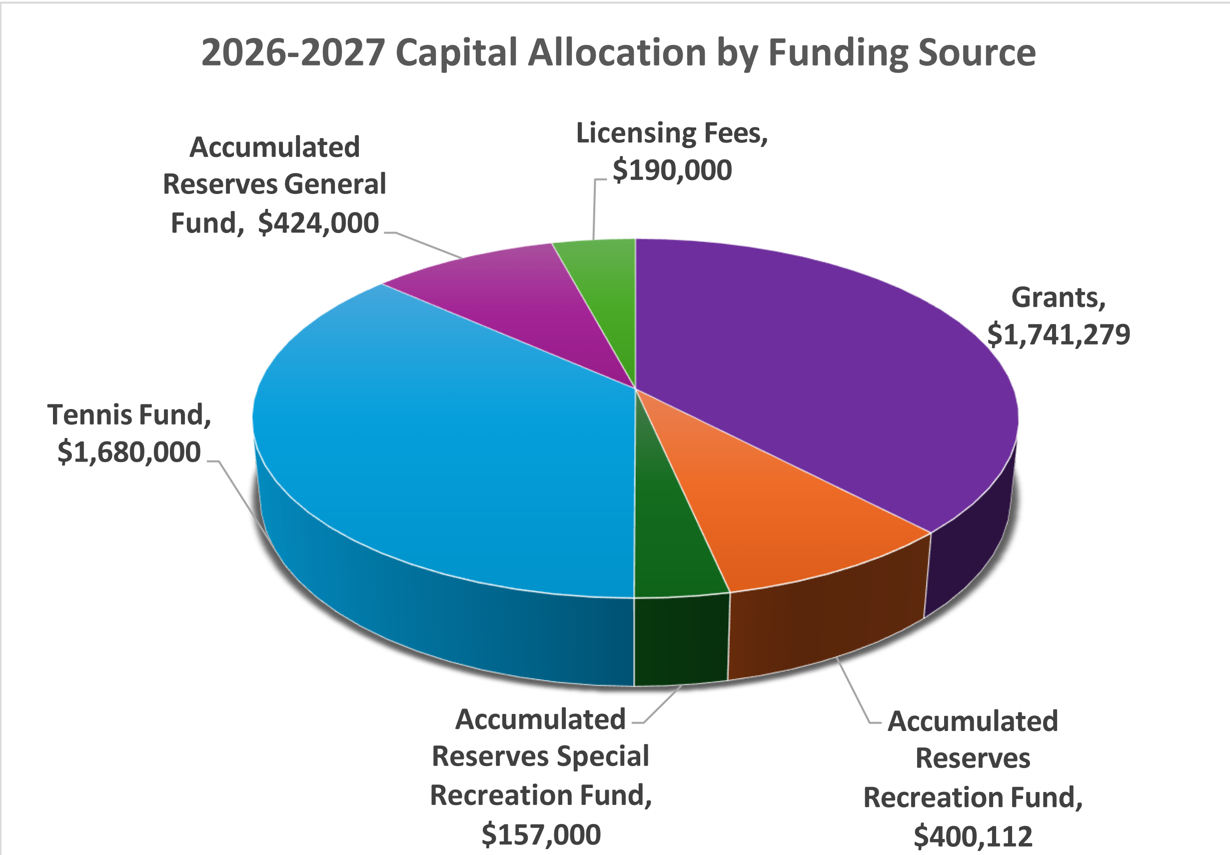
Improves the way the district operates resulting in increased productivity and efficiency: A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space, and/or enhances technology. (10pts)

Demonstrates public support and engagement: The project has broad community support and was developed with community input. A project that will encourage more frequent use by the community, improve accessibility, and promotes physical activity, mental well-being, and social interaction. (10pts)

Projects with dedicated funding such as grant awards must be prioritized and accounted for in specific fiscal years to capture the funding as required by the grantor. While these evaluation criteria are important for prioritizing capital expenditures, ultimately the financial position of the district is the major deciding factor in determining which projects are adopted as part of the new fiscal year budget, and which are postponed to a future year.

2026-2027 Capital Improvement Plan Budget

The 2026-2027 capital project expenses are $4,592,391 with the funding sources depicted in the chart below.

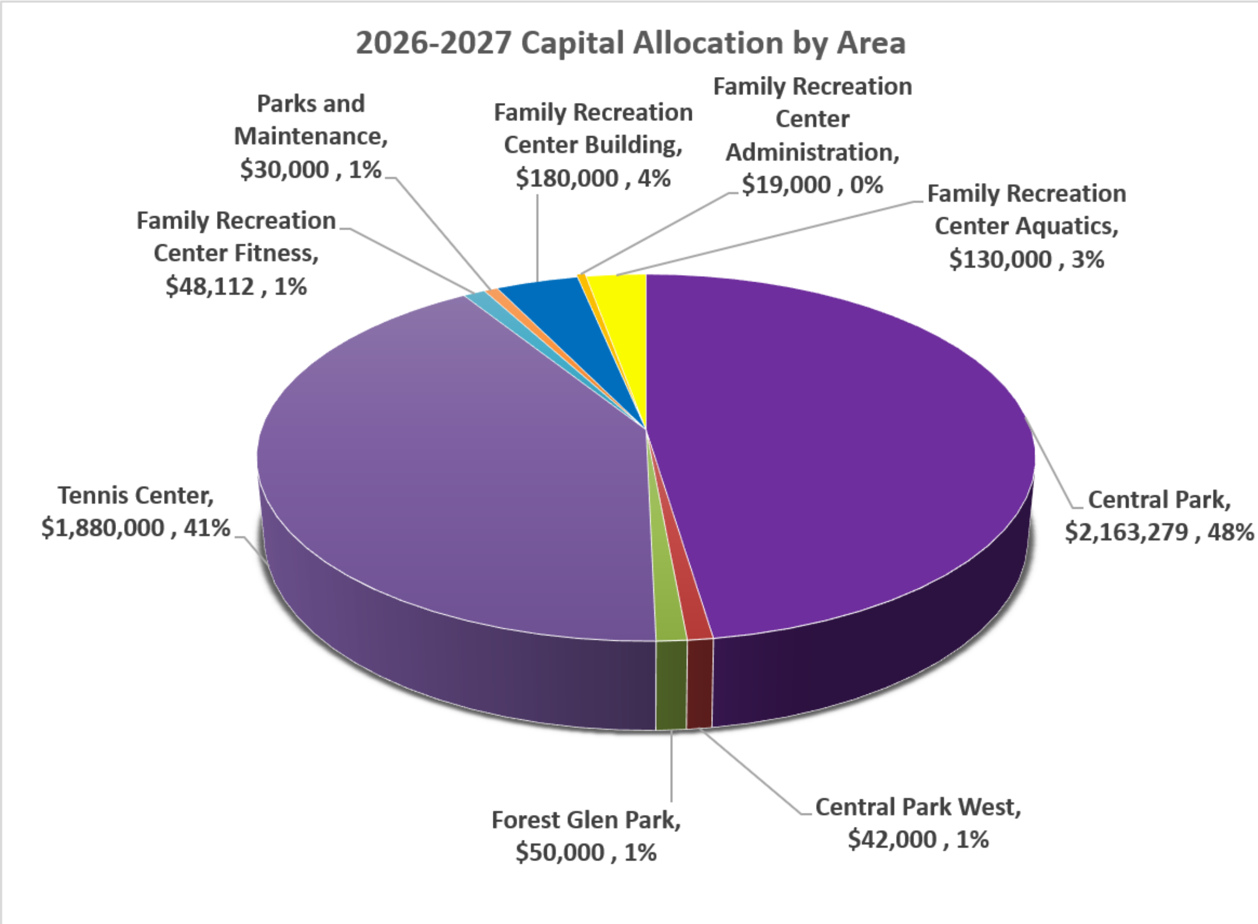


Project and Description			
			Budget
Family Recreation Center-Administration			
BS&A Server Migration		$	19,000
Replace the existing end-of-life local server with a cloud based solution.			
Eliminate hardware repair costs.			
Reduce staff maintenance responsibilities.			
Project Score 50			
	Total	**$**	**19,000**
Family Recreation Center-Aquatics			
VGB Grate Replacement		$	40,000
Project is mandated under the Virginia Graeme Baker Act.			
Scope includes inspection, engineering, and installation of new underwater grates.			
VGB grates play a vital role in swimmer safety.			
Project Score 70			
Bi-Fold Door Replacement		$	30,000
Existing door is original to the building and at the end of useful life.			
New door will feature enhanced safety features.			
Project Score 60			
Grate Replacement-Leisure and Lap Pools		$	60,000
Existing grates have a life span of 10 years and are at the end of useful life.			
The grates create a safe walking platform around the perimeter of the pools.			
New grates will reduce resources spent on maintenance and repairs.			
Project Score 70			
	Total	**$**	**130,000**
Family Recreation Center-Cori's Way			
Lobby Restroom Renovation		$	50,000
Existing restrooms are over 20 years old.			
Project will renovate the space for ADA compliance.			
Project Score 60			
	Total	**$**	**50,000**

Project and Description		
		Budget
Family Recreation Center-Fitness		
Replace Remaining Fitness Equipment (Lease)		$ 48,112
Annual lease payment (Final Payment).		
Project Score 60		
	Total	**$ 48,112**
Family Recreation Center-Building		
Exterior Building Maintenance and Repairs		$ 105,000
The exterior of the building has not been completely painted in over 25 years.		
Sections of the EFIS exterior will be patched and repaired.		
New protective coating will prevent further damage and improve facility aesthetics.		
Project Score 40		
Replacement Fire Panel		$ 75,000
The existing fire panel is over 25 years old and beyond its useful life.		
The existing panel is obsolete and parts are difficult to source.		
The new panel will be compliant with National Fire Code and ADA requirements.		
Project Score 60		
	Total	**$ 180,000**
Parks and Maintenance		
Replacement of Utility Vehicle #1		$ 30,000
The unit being replaced is over 15 years old and beyond its useful life.		
Staff utilizes smaller utility task vehicles (UTV) in the parks because of their versatility.		
The UTV will improve efficiency and productivity across all park operations.		
Project Score 40		
	Total	**$ 30,000**
Central Park		
Bridge/Gabion Weir Replacement (Ginger Creek)		$ 1,466,279
Replace the existing bridge and dam over Ginger Creek.		
Requires extensive permitting.		
The environmental review phase is underway		
Project Score 90		

Project and Description		
		Budget
Asphalt Grinding/Replacement		$ 22,000
Repairs and replacement are essential to maintaining safe and functional pathways.		
Repairs are necessary to maintain safe surfaces.		
Work will focus on path sections at Central Park per the Pavement Plan.		
Project Score 60		
Ball Field Parking Lot Replacement and Expansion		$ 300,000
The existing parking lot is beyond its useful life.		
The lot is over 25 years old and has not been resurfaced in over 10 years.		
The project includes the addition of 13 parking spaces and ADA improvements.		
Project Score 60		
New Pathway Trail Construction		$ 200,000
Includes construction of two new accessible trails connecting to existing system.		
The new trails will create a safe circular pedestrian route at Central Park.		
The proposed project will align with other park improvements resulting in reduced costs.		
Project Score 50		
Central Park Storage Garage		$ 175,000
The existing storage shed at the ball fields is deteriorating and beyond its useful life.		
The new storage space will be larger and will accommodate more equipment and supplies.		
The new space will result in reduced maintenance and repairs to the aging storage shed.		
Project Score 50		
	Total	**$ 2,163,279**
Central Park West		
Exterior Siding		$ 27,000
The existing wood siding on the facility is deteriorated and in need of replacement.		
The project includes cedar siding replacement and painting to match existing.		
The project will address water and rodent infiltration in the deteriorated sections.		
Project Score 40		

Project and Description			
			Budget
HVAC Air Handler Replacement		$	15,000
The existing air handler for the offices and hallway space is inoperable on at end of life.			
The new unit will provide heating and cooling to the spaces.			
The unit will be energy efficient, reducing utility costs.			
Project Score 50			
	Total	**$**	**42,000**
Forest Glen Park			
Pedestrian Bridge Replacement		$	50,000
The existing wood bridge is over 25 years old and beyond its useful life.			
Staff performed preventative maintenance and temporary repairs in 2022.			
A new bridge structure will be ADA and building code compliant.			
Project Score 40			
	Total	**$**	**50,000**
Tennis Center			
Reconstruction of outdoor courts		$	1,850,000
The existing courts have exceeded their lifespan and require full-depth replacement.			
The new courts will be built above recreation standard and built to meet ASBA standards.			
The project will be funded through Tennis Center reserves.			
Project Score 70			
Indoor Video Court Technology		$	30,000
New feature that will improve the standard of services at the Tennis Center.			
Participants will benefit from instant feedback and digital line calling.			
The product will open an additional revenue stream, attracting more tournaments.			
Project Score 50			
	Total	**$**	**1,880,000**
	26/27	**$**	**4,592,391**



Non-Reoccurring Capital Projects Impacts on Operating Budget

Projects identified in the Capital Improvement Plan are funded through the accumulated reserves in Capital, General, Recreation, Special Recreation, and Tennis funds.

The Ginger Creek and gabion weir/ bridge replacement will be funded through a HUD grant as identified in the project description.

The impacts to the operating budget, if any, are quantified through the Capital Project Score Card

(scoring criteria). While some projects have known impacts, others do not. In the example below, the operating budget will gain a revenue stream from rental use and advertising revenue.

Capital Project Score Card

Project Title
FRC Fire Panel Replacement

Question #	Points
1	10
2	10
3	0
4	10
5	10
6	0
7	0
8	10
9	10
10	0

Fiscal Year
26/27

Budget
$ 75000

Score
60

Capital Project Scoring Criteria

1. Addresses an eminent or potential safety concern. The project will reduce the District's potential exposure to risk.

   10

2. Satisfies or meets a legal requirement, liability or mandate that must be addressed in the next fiscal year (law, regulation, or court order): A project that is required by federal or state statute, court order or regulation or moves the district into further compliance with such mandates.

   10

3. Addresses completing a project commitment with dedicated funding, which has already been approved by the Board: A project that the District has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project.

   0

4. Advances the implementation of the District's mission, vision, strategy, goals, or policies approved by the Park Board: A project that addresses the implementation of strategies and goals approved by the Park Board, including the Comprehensive and Strategic Plan, ADA Transition Plan, or a Park Master Plan.

   10

5. Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment: A project that, through scheduled replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g., ballfields, fitness equipment, parking lots, HVAC, etc.).

   10

6. Reduces future maintenance or operating costs or results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue: A project that lowers operating expenditures or a project that covers its operating expenses though non-tax revenue.

   0

7. Leverages private, local, state, or federal government funds: A project that can be funded fully or partially with non-District revenue sources, and promotes intergovernmental cooperation and partnership opportunities by encouraging collaboration between various public, community, and private entities or individuals to implement the project.

   0

8. Provides new or expanded level of service: A project that expands services, provides higher standards of service for customers, or maintains/increases the District's competitive advantage. The project may also accommodate facility demand and address projected growth patterns.

   10

9. Improves the way the District operates resulting in increased productivity and efficiency: A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space, and/or enhances technology.

   10

10. Demonstrates public support and engagement: The project has broad community support and was developed with community input. A project that will encourage more frequent use by the community, improves accessibility, and promotes physical activity, mental well-being, and social interaction.

   0

Capital Project Worksheet Evaluation Questions

1. What and how does the project address an eminent of potential safety concern?

The existing fire safety annunciator panel is antiquated and does not fully comply with modern fire safety standards.

2. How does the project satisfy a legal requirement, liability, or mandate that must be addressed in the next fiscal year?

The existing panel is not capable of synchronizing the fire strobe lights in the building, which is a modern fire safety requirement.

3. What type of dedicated funding or approved commitment does the project utilize? What is the value of the dedicated funding?

None

4. Which private, local, state, or federal funds does this project leverage? How will the project promote intergovernmental cooperation, partnerships, or collaboration with various organizations and groups in the community?

The project will be funded through reserves.

5. Is the project consistent with Oak Brook Park District's mission, vision, and core values? Does the project address the implementation of strategies and goals included in the ADA Transition Plan, Master Vision, or Strategic Plan? *If yes, please identify which strategies or goals.*

Yes, providing the best facilities.

6. Has facility/amenity/equipment exceeded its useful life? *If yes, explain the impact of it being beyond its useful life.*

Yes, the panel is beyond its useful life and does not meet current standards.

7. How does the project reduce maintenance or operating costs, or help generate net revenue that exceeds operational expenses?

N/A

8. Do resources spent on maintenance of this existing facility/equipment justify replacement? *If yes, explain why.*

N/A

9. Does project provide a new or expanded level of service or technology that will provide deliver an enhanced internal or external customer experience? *If yes, explain how.*

Yes, the new panel will be able to connect and synchronize the fire strobes which is a requirement.

10. How will the project improve productivity and efficiency?

The fully synchronized system will better communicate to the public in the event of an emergency.

11. What level of Community support and engagement is associated with the project? *Provide examples.*

N/A

12. Does project include accessibility improvements that could be funded with Special Recreation tax levy? *If yes, list accessibility improvement(s) and their projected cost(s).*

Yes

13. Is project-related research and planning completed?

Yes

14. Are all approvals, permits or similar requirements ready?

No

15. Is project compatible with the implementation of other proposed projects (including if it will be economical to bid this project with others proposed in the capital improvement plan)? *If yes, list the other project(s).*

No

16. Do other projects need to be completed before this one? *If yes, include the name(s) of the project(s) and the impact of any potential project delays (consulting, permitting, land acquisition, etc.).*

No

17. Is project in progress? *If yes, explain what work will be completed and how much will be spent before the next fiscal year.*

No

18. Is project suitable for separating into different phases if it is not currently proposed as a multi-year project?

No

19. What (if any) will be the negative impacts if the project is not approved?

The aging system will not be in compliance with ADA standards for synchronization.

20. Please complete the operating revenue and expenses form and chart.

Operating Revenue and Expenses

1. Will project result in increased annual maintenance expenses? *If yes, complete Operating Revenue and Expenses chart.*

☐ Yes ☑ No

2. Will project result in additional staff FTEs and/or other personnel expenses? *If yes, complete Operating Revenue and Expenses chart.*

☐ Yes ☑ No

3. Will project result in increased annual operating expenses to buy new equipment and/or supplies? *If yes, complete Operating Revenue and Expenses chart.*

☐ Yes ☑ No

4. Is project a revenue generating opportunity (e.g., user fees)? *If yes, complete Operating Revenue and Expenses chart.*

☐ Yes ☑ No

Operating Revenue and Expenses chart

Expense				
Item	**Description**	**Ongoing/ one-time**	**Budget impact**	**General ledger #**
Maintenance	Routine preventative maintenance	Ongoing	$500	01-15-750-013
Revenue				
Item	**Description**	**Ongoing/ one-time**	**Budget impact**	**General ledger #**

Net impact to operating budget	$

Executive Summary

The existing fire safety annunciator panel at the Family Recreation Center does not meet current National Fire Code or ADA requirements. The system is incapable of synchronizing the visual strobe lights throughout the facility which will be activated in the event of a fire alarm being activated. This is a fire code and ADA requirement. Furthermore, the panel is obsolete and is being phased out of facilities.

Age of existing structure/equipment	26 years
Life expectancy of replacement	20 years

Signature:____________________________________

Outstanding Debt

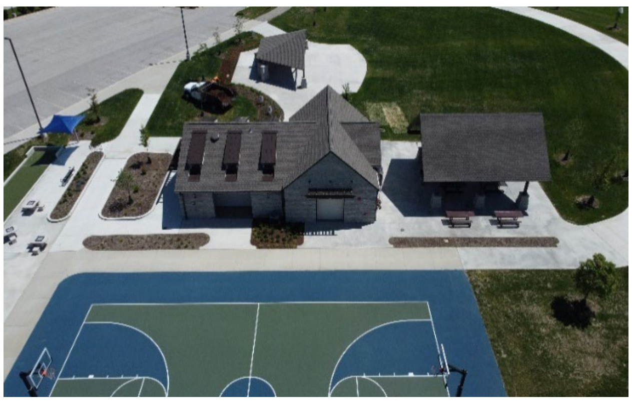
The District issues general obligation bonds and debt certificates to raise funds for the acquisition and construction of major capital assets. General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District's outstanding long-term debt as of the prior fiscal year end is as follows:

Debt Description	Original Principal Amount	Purpose for Debt	Debt Repayment Sources	Principal Outstanding as of Prior Fiscal Year End (4/30/2026)
General Obligation Limited Tax Park Bonds, Series 2016	$1,164,025	Construction of family locker rooms at our Family Recreation Center (FRC) and construction of a universal playground on our Central Park campus.	Property Tax Levy	$300,880


Debt Description	Original Principal Amount	Purpose for Debt	Debt Repayment Sources	Principal Outstanding as of Prior Fiscal Year End (4/30/2026)
General Obligation Park Bonds, Series 2019	$16,910,000	Purchase of 34 acres of land, improvements of the land including the construction of two sports fields and related paths and parking lot.	Property Tax Levy	$12,455,000


OUTSTANDING DEBT

Debt Description	Original Principal Amount	Purpose for Debt	Debt Repayment Sources	Principal Outstanding as of Prior Fiscal Year End (4/30/2026)
General Obligation Limited Tax Park Bonds, Series 2023	$2,690,000	Construction of a combined restroom and concessions building, an amphitheater and pavilion, outdoor fitness course, and various table games.	Property Tax Levy	$2,690,000



OUTSTANDING DEBT

The following table provides information about the District's debt service requirements to maturity for all its outstanding bond debt. The information identifies both principal and interest requirements:

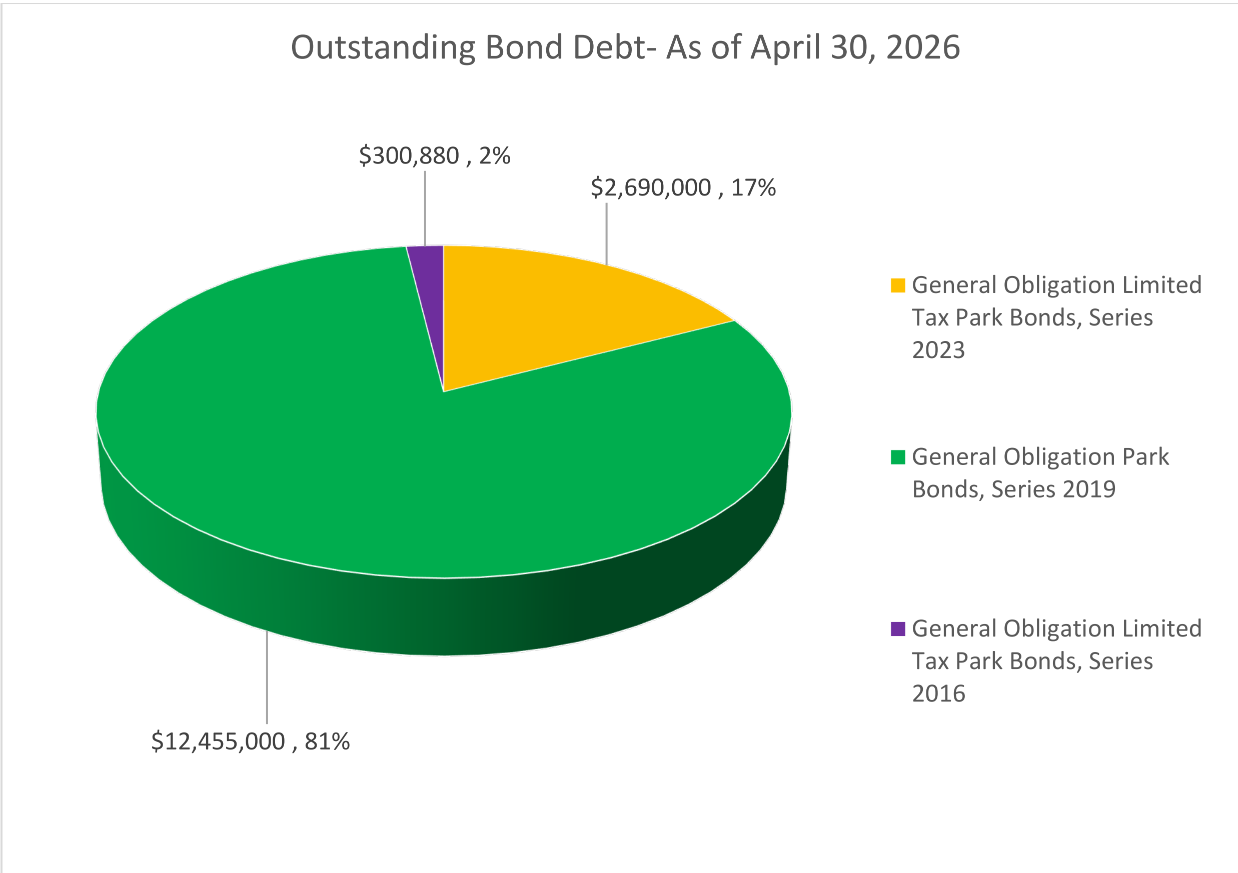
Oak Brook Park District
Annual Debt Service Payments- By Fiscal Year
As of April 30, 2026

	General Obligation Limited Tax Park Bonds, Series 2023		General Obligation Park Bonds, Series 2019		General Obligation Limited Tax Park Bonds, Series 2016		Total	
Fiscal Year Ending	Principal Payments	Interest Payments	Principal Payments	Interest Payments	Principal Payments	Interest Payments	Principal Payments	Interest Payments
4/30/2027	$ -	$ 130,500.00	$ 740,000.00	$ 464,962.50	$ 300,880.00	$ 7,145.90	$ 1,040,880.00	$ 602,608.40
4/30/2028	75,000.00	130,500.00	780,000.00	426,962.50	-	-	855,000.00	557,462.50
4/30/2029	80,000.00	127,500.00	815,000.00 ●	387,087.50	-	-	895,000.00	514,587.50
4/30/2030	80,000.00	124,300.00	855,000.00 ●	349,612.50	-	-	935,000.00	473,912.50
4/30/2031	80,000.00	121,100.00	890,000.00 ●	319,162.50	-	-	970,000.00	440,262.50
4/30/2032	85,000.00	117,900.00	920,000.00 ●	292,012.50	-	-	1,005,000.00	409,912.50
4/30/2033	310,000.00 ♦	114,500.00	945,000.00 ●	259,312.50	-	-	1,255,000.00	373,812.50
4/30/2034	345,000.00 ♦	99,000.00	985,000.00 ●	220,712.50	-	-	1,330,000.00	319,712.50
4/30/2035	370,000.00 ♦	81,750.00	1,025,000.00 ●	180,512.50	-	-	1,395,000.00	262,262.50
4/30/2036	390,000.00 ♦	63,250.00	1,065,000.00 ●	138,712.50	-	-	1,455,000.00	201,962.50
4/30/2037	420,000.00 ♦	43,750.00	1,105,000.00 ●	98,765.63	-	-	1,525,000.00	142,515.63
4/30/2038	455,000.00 ♦	22,750.00	1,145,000.00 ●	60,796.88	-	-	1,600,000.00	83,546.88
4/30/2039	-	-	1,185,000.00 ●	20,737.50	-	-	1,185,000.00	20,737.50
Total:	**$ 2,690,000.00**	**$ 1,176,800.00**	**$ 12,455,000.00**	**$ 3,219,350.01**	**$ 300,880.00**	**$ 7,145.90**	**$ 15,445,880.00**	**$ 4,403,295.91**

♦ These bond par amounts are subject to redemption prior to maturity at the option of the park district, on January 1, 2032 or thereafter.

● These bond par amounts are subject to redemption prior to maturity at the option of the park district, on October 30, 2027 or thereafter.

This graph illustrates the comparative size of each of our outstanding bond issues to the total outstanding bond debt:



Bond Rating

In 2018 the District secured the services of Moody's Investors Service ("Moody's) to review the District's operations and financial condition for consideration prior to the issuance of our General Obligation Park Bonds, Series 2019 ("2019 Bonds"). On December 26, 2018 Moody's Investors Service reviewed and assigned a rating of Aaa to the District's 2019 Bonds. Moody's credit opinion of the District cited healthy fund balances and liquidity (cash balances), as well as the fact that charges for services represented 47% of totaling operating revenues, with property taxes representing 44% of operating revenues.

In 2023 the District once again secured the services of Moody's prior to the issuance of our General Obligation Limited Tax Park Bonds, Series 2023 ("2023 Bonds"). On March 8, 2023 Moody's reviewed and assigned a rating of Aaa to the District's 2023 Bonds citing healthy reserves and the generation of surpluses in many of our major funds. In addition, Moody's affirmed the Aaa rating that was previously assigned to our 2019 Bonds.

Debt Limits

Calculation of the District's Legal Debt Margin

Assessed Valuation of Taxable Property for the 2025 Tax Year:	$	2,053,823,448
Debt Limit- % of Assessed Valuation:		x 2.875%
Legal Debt Limit- 2.875% of Assessed Valuation of Taxable Property:	$	59,047,424
Less Amount of Existing Outstanding Debt Applicable to Above Limit:		
General Obligation Limited Tax Park Bonds, Series 2023	$	2,690,000
General Obligation Park Bonds, Series 2019	$	12,455,000
General Obligation Limited Tax Park Bonds, Series 2016	$	300,880
Current Legal Debt Margin:	**$**	**43,601,544**

Calculation of the District's Non-Referendum Legal Debt Margin:

Assessed Valuation of Taxable Property for the 2025 Tax Year:	$	2,053,823,448
Debt Limit- % of Assessed Valuation:		x 0.575%
Non-Referendum Legal Debt Limit- 0.575% of Assessed Valuation of Taxable Property:	$	11,809,485
Less Amount of Existing Outstanding Debt Applicable to Above Limit:		
General Obligation Limited Tax Park Bonds, Series 2023	$	2,690,000
General Obligation Limited Tax Park Bonds, Series 2016	$	300,880
Current Non-Referendum Legal Debt Margin:	**$**	**8,818,605**

Potential Future Debt

As of the completion of this budget document, the District is not actively considering issuing any additional debt.

GLOSSARY

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

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

Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

Assessed Valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33-1/3 percent of fair cash value. (The County Assessor establishes property values.)

Assets: Property owned by a government.

Audit Fund: Is used to account for the revenues and expenditures in connection with the annual financial audit mandated by State statute. The revenues are received from a specific property tax levy, which can only be used for this purpose.

Balanced Budget: The fiscal year-end fund balance and net position balance comply with our fund balance policy.

Basis of Accounting: A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, cash basis, modified accrual, or accrual basis.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget and Appropriation Ordinance: A legal document adopted by the Board authorizing expenditures.

Budget Calendar: A schedule of key dates or milestones the District follows in the preparation, adoption and administration of the budget.

Budget Surplus: For any given year, the budget surplus is the excess of budget

Budget Workshop: A special meeting held to review and discuss the preliminary budget with the Board of Commissioners and staff. It allows for feedback and adjustments before the public hearing and formal adoption.

Budget: A fiscal plan showing estimated expenditures, revenue and service levels for a specific fiscal year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Capital Improvement Plan (CIP): A multi-year planning document that outlines the Park District's long-term capital project needs and priorities, including major facility upgrades, equipment purchases, and infrastructure improvements.

Capital Projects Fund: A fund used to account for financial resources designated for the acquisition or construction of major capital facilities and infrastructure.

DCEO: Illinois Department of Commerce and Economic Opportunity.

Debt Service: The payment of principal and interest on borrowed funds, such as bonds. It is typically a recurring obligation reflected in the District's annual budget.

Deficit: The amount by which expenditures exceed revenues during a fiscal year or the amount by which liabilities exceed assets.

Depreciation: The allocation of the cost of a capital asset over its estimated useful life to reflect normal wear and usage. Depreciation is recorded in government-wide financial statements but not in governmental fund statements.

Enterprise Fund: A fund established to account for operations that are financed and operated similarly to private business enterprises, such as the tennis center.

Equalized Assessed Valuation (EAV): The assessed value of property adjusted by the state equalization factor to ensure uniform property assessment across counties.

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. The Oak Brook Park District uses May 1 to April 30 as its fiscal year.

Full-time Equivalent Employees (FTE): FTEs are a calculation of the number of full-time employees based on a 2,080 hour work year and include full- and part-time staff.

Fund Balance: The difference between assets and liabilities in a governmental fund. A positive fund balance indicates the availability of resources for future use.

Fund: A separate accounting entity used to track revenues and expenditures for specific purposes. Examples include General Fund, Recreation Fund, and Capital Projects Fund.

Gateway Special Recreation Association: An organization consisting of members whose function is to provide recreation services for persons with disabilities. The Park District is a contributing member to Gateway.

General Obligation Bonds: Municipal Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes. The bonds are backed by the full faith and credit of the issuing entity.

Generally Accepted Accounting Principles (GAAP): The uniform set of accounting standards, principles, and procedures used in preparing financial statements to ensure consistency and comparability.

Goals: Broad statements describing the direction an organization must take to execute its Strategic Themes.

Government Finance Officers Association (GFOA): An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local governments since its inception in 1906.

Governmental Accounting Standards Board (GASB): The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Governmental Accounting, Auditing, and Financial Reporting (GAAFR): A publication issued by the Government Finance Officers Association (GFOA) that provides guidance and best practices for state and local government accounting, auditing, and financial reporting.

Governmental Fund: A fund used to account for activities primarily supported by taxes, grants, and other governmental revenues. Governmental funds focus on current financial resources and short-term obligations.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Illinois Association of Park Districts (IAPD): A nonprofit service, research, and education organization representing park districts, forest preserves, conservation, and recreation agencies. The District is a member of IAPD.

Illinois Parks and Recreation Association (IPRA): A non-profit organization and public interest group whose goal is to provide training, networking, and outreach for Illinois park and recreation professionals. Several staff are active IPRA members.

IMRF Fund: Is used to account for the revenues and expenditures associated with the Illinois Municipal Retirement Fund. The Illinois Municipal Retirement Fund is a Multiple-Employer Agent retirement plan in which the government participates. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the Park District's contributions to the Fund on behalf of the District's employees. Expenditures are limited to payment of the retirement plan contributions for non-enterprise salaries and wages, excluding employee contributions.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure: Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings: The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit, and other securities as approved in the Board of Park Commissioner's investment policy.

Investments: A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments, or service charges imposed by the District.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Maintenance: All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

Major Fund: A governmental or enterprise fund that meets specific size and significance criteria established by accounting standards and is reported separately in the financial statements.

Mission: The departmental mission describes the purpose of a department and how it supports the overall mission of the organization. The District's mission describes the core purpose of the organization and why it exists.

National Recreation and Parks Association (NRPA): A non-profit organization and public interest group whose goal is to advocate for quality park and recreation opportunities nationally. The Park District is a member of NRPA.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Non-Major Fund: A governmental or enterprise fund that does not meet the criteria for separate reporting as a major fund and is typically reported in aggregate with other non-major funds.

Non-Recurring Expense: A one-time, significant capital cost for projects or equipment that are not part of the District's regular operating budget and have a useful life of at least four years.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period, excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses: Fund expenses that are directly related to the fund's primary service activities.

Ordinance: In its most common meaning, the term is used to designate the enactments of the legislative body of a local government. An ordinance is the equivalent of a municipal statute, passed by the body, for governing matters not already covered by federal or state law.

Performance Measures: A standard used to evaluate and communicate performance against expected results and to assist staff with determining organizational performance.

Program: An instructional or functional activity.

Property Tax Revenue: Revenue from a tax levied on the equalized assessed value (EAV) of real property.

Proprietary Fund: A fund used to account for activities that operate similarly to private businesses, where the intent is to recover costs primarily through user fees and charges for services.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Recreation Fund: Used for establishing and accounting recreational programs such as sports and fitness, visual and performing arts, youth and adult general interest, camps, preschoolers, seniors, and aquatics (excluding enterprise fund programs).

Recreational Facilities Fund: The Tennis Center Fund (see Enterprise Fund).

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Revenue: Funds that the government receives or earns. Examples of revenue sources include taxes, sponsorships, advertising, program fees, and receipts from other governments, grants, shared revenues, and interest income.

Salaries and Benefits: The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Source of Revenue: Revenues are classified according to their source or point of origin (see Revenue).

Special Recreation Fund: Used to account for recreational programs and inclusionary services for Oak Brook residents with disabilities. This fund also includes membership in the Gateway Special Recreation Association and improvements listed in the District's Americans with Disabilities Act (ADA) transition plan.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

Strategic Initiatives: Broad macro-oriented statements that provide direction for addressing the future vision of an organization.

Strategic Plan: Long-range planning tool updated every three years and developed through a community planning process. It provides direction regarding the agency's main focus and activities.

Tax Base: The total value of all taxable real and personal property in the District as of January 1 of each year. The tax base represents net value after all exemptions.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of a tax stated in terms of a percentage of the tax base.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, such as membership charges.

Transmittal Letter: The opening section of the budget, which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Values: Statements that represent the culture of the organization, including the expected ways that the Board and staff interact with the external and internal community.