

**OFFICIAL PROCEEDINGS OF A REGULAR MEETING OF THE BOARD OF TRUSTEES OF THE PLEASURE DRIVEWAY AND PARK DISTRICT OF PEORIA, ILLINOIS AT 5:00 P.M. ON WEDNESDAY, NOVEMBER 1, 2023 HELD AT THE BONNIE NOBLE ADMINISTRATION BUILDING, 1125 WEST LAKE AVENUE, PEORIA IL**

**TRUSTEES PRESENT:** Trustees Timothy Bertschy, Steve Montez, Alexander Sierra, Vice President Laurie Covington, and President Robert Johnson.

**TRUSTEES ABSENT:** Trustees Joyce Harant and Reagan Leslie Hill

**STAFF PRESENT:** Executive Director Emily Cahill, Brent Wheeler, Attorney Kevin Day (v), Joe Christian, Nick Conrad, Julie Craghead, LC Davis, Michael Dixson, Justin Falwell, Becky Fredrickson, Matt Freeman, Mike Friberg, David Gray, Todd Green, Mary Harden, Chanel Hargrave-Murry, Willie Howe, Melinda Huett, Susie Ingram (v), Vernon Johnson, Jacob Kuban, Scott Loftus, Jess Main, Matt Majors, Angela Martiens, Courtney Mason, Jonelle McCloud, Christina Mitchell, Tom Miller (v), Brittany Moldenhauer, Shalesse Pie, Jake Rockhold, Karrie Ross, Kristi Shoemaker, Melissa Sierra, Chuck Simms, Nicole Staley (v), Yvonne Strode, Jen Stubbs, Jenny Swanson, Zac Tortorella, Tim Waller, Nyk Sutter-Downs (v), Greg Walker, Sue Wheeler, and Alicia Woodworth.  
Note: (v) = Attended Virtually

**1. CALL TO ORDER**

President Johnson presided and called the meeting to order at 5:04 pm.

**2. ROLL CALL**

**3. MOTION TO PERMIT TRUSTEE TO ATTEND MEETING ELECTRONICALLY**

No request to attend meeting electronically was received.

**4. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**

**5. MINUTES**

No minutes were presented at this time.

**6. STAFF REPORTS**

None at this time.

**7. COMMITTEE REPORTS**

No committee reports were given at this time.

**8. NEW BUSINESS**

**8.A. 2023 Tax Levy Estimate for 2024 Budget**

Karrie Ross stated that in compliance with the Truth in Taxation Act, the Board of Trustees is required to determine (estimate) the amount of its proposed aggregate levy not less than 20 days before the adoption of the levy ordinance. This is required in order to decide if the proposed aggregate levy, excluding the bond and interest levy, is more than a 5% increase over the amount of the previous year's extension. If the increase is more than 5%, a notice is required to be published and a public hearing must be conducted prior to the adoption of the proposed levy. As such, staff recommends Park Board approval of the 2023 aggregate tax levy estimate that is

provided. This is an estimated aggregate levy increase 4.94%; therefore, the notice and public hearing requirements do not apply. The tax levy will be presented to the Board for approval after the Board's approval of the 2024 Operating Budget.

Trustee Bertschy MOVED TO APPROVE the 2023 Tax Levy Estimate for the 2024 Budget. Motion seconded by Trustee Sierra and carried on the following roll call vote: Trustees Bertschy, Montez, Sierra, Vice President Covington, and President Johnson. (Results: 5 Ayes; 0 Nays)

#### **8.B. 2024 Budget Presentation**

Emily Cahill: First, to our valued Board of Trustees who we present to in person, thank you for your commitment to the Peoria Park District... We always look forward to this process because it gives us an opportunity to talk about our collective impact in the communities we serve. To our staff who are here with us tonight and those who are here online, or in spirit, thank you. Our words tonight and the information we share is simply put.... You. It's your vision, your hard work, your passion for this work. I and those who will speak tonight, are honored to be your voice. I hope we can do you proud. To those community members who are joining us in person or online, thank you for your persistent push to ensure that our District serves you to the best of its abilities. We see you and appreciate you. To all of you, tonight we present a budget that highlights our near-term financial health and positive supports of the communities we serve. Since COVID, we have been able to improve the diversity of our organization and revenue sources and have seen increases in revenue and anticipate that these will continue into 2024. We have been able to improve our technology infrastructure to support stronger efficiency and effectiveness. And we have leveraged our relationships across the communities that we serve to make positive impact.

Brent Wheeler: As approved by this Board of Trustees, our organizational mission is to contribute to healthy and vibrant communities by responsibly using our resources to offer high quality parks, recreation, and education experiences to those who live, work, or play in our District. As 2023 comes to a close and 2024 approaches, our executive team is honored to be the voices that celebrate our combined efforts and recognize the opportunities that are within our reach to continue to grow and serve our communities. To begin, we'd like to share the following video that was put together by our marketing team.... It's in draft form, but it sets the stage nicely for our budget presentation. Special thanks to our marketing team, comprised of Jenny Swanson, Brittany Moldenhauer and our friends at Central States Media for their efforts in putting this together.

Scott Loftus: Last year, as part of our Power of Parks event and in our budget presentation we talked a lot about the power that we bring to our community. If you'll recall we talked about the Powers of Possibility, Partnership, Play and Dedication as drivers for our work. Possibility and inspiration come when walking through Africa! at Peoria Zoo or building a robot at our DREAM2 after-school program at Proctor Recreation Center, every day our District provides the opportunity to engage in experiences that change perspectives and inspire us to consider new ideas. What's possible also shapes our commitment to Diversity, Equity, Inclusion and Accessibility and support programs like the Moonlight Coalition for Adult Learning and our paid internship program, both focused on making what might feel impossible possible through education and workforce engagement.

Matt Freeman: Next, when we work with partners, we are able to have exponential impact. Partnership is the foundation of our work in connection with organizations the Greater Peoria YMCA that will grow in 2024 beyond our RiverPlex/Y collaboration to offer 66 mobile

programming dates in our local parks... this program, called Rec 'n' Roll, will make a difference for our kids. In addition, our partnership with the City of Peoria has resulted in capital improvements in our parks, which in 2023 focused on Morton Square and Logan Parks and partnering with our local school district has meant summers of free access to our locations for the past three years and support of after-school programming that engages and inspires. As we look to 2024, we are excited to finalize agreements with Fox Pub and Bearded Owl Brewery to provide food and beverage at our reimagined Golf Learning Center and to support the expansion and growth of Peoria Grown as they help to address food insecurity on the south side. We also look forward to hosting the African American Hall of Fame Museum here at the Noble Center which will increase access to and exposure of their message while freeing up space at Proctor Center for additional STEAM programming.

Becky Fredrickson: Next, Play is everywhere in the Peoria Park District and it is a part of every single thing that we do. We can't imagine a better job than to help people maximize their recreation time. From the three floors of fun at the Peoria PlayHouse Children's Museum or on our 72 holes of public golf. In our spaces and places located throughout our community, we have so much fun helping you have fun. With the installation of the reimagined fully accessible Glen Oak Park playground, a new splash pad in Lakeview Park, and a full year of engagement with this year's improvements at Morton Square and Logan Parks, we're going to increase our fun quotient in 2024 for sure.

Shalesse Pie: Last, but certainly not least, the Peoria Park District is all the things we've highlighted here because of the POWER OF DEDICATION. The Peoria Park District is blessed with dedicated staff, trustees, and volunteers who use their professionalism and expertise to make our community better... who are committed to keeping us all safe across our district. That dedication comes with creativity and passion. Together, these powers result in a volume and variety of opportunities and assets that is hard to match in communities of our size across the country.

Becky Fredrickson: In 2023, we have worked to take these same powers and amplify them. As such, and when used correctly, these powers can arguably be considered super human. Every day, our spaces and places.... and our talented people... have impact with those super powers, giving energy and support to all who visit us. This seems like a very appropriate time to introduce our team to you... You should know most, if not all of them, but it is important to see their faces and hear their names before I talk about our powers as an organization. These people are the drivers of our work. They give of their time and talents because they believe in our mission and their experience and expertise sets our organization apart from others locally and on a state and national level. I'd like to ask our team to stand and share your name, your title and your years of service to the District.

Matt Freeman: So how does this team of superheroes bring impact? While our team can't fly like Superman or Wonder Woman, our staffers have shown Thor-like strength and Flash-like speed as they help to set up and tear down special events in our spaces and places. Our forestry and maintenance/repair crews give off Spiderman vibes as they scale tall trees or climb on roofs to keep our trees healthy and our facilities safe. In 2023, the District's strength and speed were showcased multiple times, but they literally saved the day during ParkaPalooza and Lakeview Park After Dark. In June, this team set a new standard for setup and teardown of the world's largest bounce house and I don't think I'm exaggerating when I share that their efforts changed the way the travelling bounce house team will approach set up and tear down anywhere else from here

on. During Lakeview Park After Dark, our crews helped to set up the full route of scenes and animatronics with speed and expertise, while also helping to build and create new scenes for visitors to enjoy. They added strong bases to our animatronics and made them easier to transport. Their talents mean that they will last longer into the future and delight visitors for years to come. Sometimes our strength is not always literal. Scott Loftus and Jess Main led the effort in 2023 to have all five of our District summer camps accredited through the American Camps Association... and achieved the certification on their first try. We are one of only SIX park districts across the state who have this designation and I extend my gratitude to Jess and Scott for their hard work.

Emily Cahill: And while we honor that speed is not always a hallmark trait of a governmental body, we want to celebrate the responsiveness of our team to both our leadership and to our community. I receive all PPD Contact Us emails in my inbox and when I share them with team members, whether they're being asked for help with a rental or receive a report a downed tree or are asked a question about our policy, our team responds, often within minutes to address the concern or answer the question. This same responsiveness can be seen in the care and stewardship of our 9000 acres of publicly held land and the varied assets in our vast inventory as well as the transitions that our events team makes on a daily basis moving from event to event and location to location to offer vibrant, engaging experiences for our communities.

In 2024, we look forward to adding more tools to this toolbox with the addition of a Land Manager, a Senior Animal Keeper, and another Maintenance and Repair staffer to help us manage our varied assets. A full year for our Land Steward position who oversees and coordinates restoration efforts across the District will also result in improvements across our preserves and restored areas, to include the Springdale Savanna, which was formally transferred to us in 2023... and the near term hiring of our new DEIA officer will lend a strong advocacy voice to our work.

As an aside, when speed isn't possible, the superpower of tenacity is a pretty great stand-in. We, and when I say we, I mean Becky and her team, continue to patiently navigate the state grant process to get our Golf Learning Center project moving and they have been persistent in their work to get the improvements at Morton Square and Logan done by year's end. They take on an overwhelming task daily and in times of plenty, the opportunities sometimes exceed the capacity.... And their willingness to capitalize on the availability of capital resources beyond our bond issue capacity is noteworthy and appreciated.

Scott Loftus: We have worked very hard over the last several years to add flexibility to our team and our improved efforts to cross-train and share resources makes us as agile as Mrs. Incredible on her very best day. Our maintenance and repair teams can fix a broken part and turn around and make King Kong roar.... often with a stop to address a leaky sink or blown boiler in between. Likewise, in a single day, a PPD programmer can plan and facilitate a program at Peoria PlayHouse, at Forest Park Nature Center, and in an out of school camp. Not to be outdone, our administrators work to provide strategic supports for our teams, facilitate a team meeting, and then jump in to also volunteer their time to support a cultural festival or Streets Belong To Me activity. There are so many examples of this superpower in our organization. COVID changed the way we operated and some of those traits have stuck with us. One example of this flexibility is a willingness to change our programming model to meet people where they are.

As we mentioned, Rec-n- Roll, our mobile program collaboration, is not anchored to a single location, but to a box truck filled with fun that can drive to any local park or facility or festival to celebrate the power of play. Rec-nRoll is the supersized superpowered version of this, which, with the help of Impact Central Illinois's award of \$100,000, will support 66 afternoon visits across 6 different parks in 61603 and 61605 targeting youth from K8th grade with health and wellness programming during out of school hours. We believe this will be a great way to engage youth who aren't able to access brick and mortar programs and will build relationships that may grow into participation in other community programs as we go. Likewise, our program staff have broken down the silos that used to exist in order to offer their expertise across program types, which has resulted in high quality experiences for participants across our district. Examples of this include preschool programs which are hosted across locations with coordinated curriculum by program staff across the District. Another is sharing of expertise from our Peoria PlayHouse and Proctor STEAM teams with our camp staffs in multiple locations to improve the variety and substance of summer learning.

Karrie Ross: Like Iron Man and the Avengers, we have learned to use technology to be both more effective and more efficient. As we share this message, a PPD team has worked for the last several months to present and incorporate new payroll software across our departments that will eventually allow for seamless support of staff from application through hiring and onboarding to payroll and scheduling. Technology has also improved our capacity for secure file sharing, online tee time scheduling in golf, and gives us eyes on locations that we can't be present in at all times. Tech lets us talk to each other across our 54 locations and build a stronger team dynamic. It lets us meet virtually instead of requiring stoppage of work and travel time.

Brent Wheeler: Technology will be the centerpiece of our reimagination of Golf Learning Center where Peoria patrons will be able to experience the Top Tracer technology featured in TopGolf facilities in large cities across the country. Another example of the impact of technology can be found at Proctor Recreation Center... with the generous support of a private donor and the capacity supported by our ICJIA violence prevention grant, technology has come front and center as part of the facility's DREAM squared out of school program. In addition to art and music, this semester, students are learning the basics of block coding, which will lead to programming robot movements with iPads. This week, they also started to learn to play steel drums, which will definitely be a highlight of their holiday show in mid-December. Technology's role in connecting to our communities will also be highlighted with the revamping of our District website to include a refreshed theme and better, more streamlined program information.

Scott Loftus: And while it would be pretty cool to shapeshift into a different form like Mystique in the X-Men, her powers pale in comparison to our work to continue to evolve as an organization to continue to meet the changing needs of our changing community. Tradition is a very real thing, but it is critical for our organizational health and relevancy where we are needed most that we can continue to change our efforts to meet demand. Innovation and meeting people where they are critical elements of our work. Building a menu of services and supports that inspire and engage across all target audiences must be our focus. For some, that may mean that we have to shapeshift our long-held notions about the impact of a single session program versus a program series versus a special event and honor that they may all be equal if the quality of our effort uses the medium to reach a diverse audience with imagination and excitement.

Emily Cahill: With this superpower, I want to celebrate the willingness of our team to see opportunity when it presents itself and shift. I have two quick examples to share. First, our Streets Belong to Me event has been the hallmark of Proctor Recreation Center's kick-off to summer for years. When the opportunity to grow its reach was offered, staff jumped at the chance. In 2022, we were able to expand from one event to multiple events; in 2023, one of these events featured the distribution of 800 backpacks, 300 hot meals, and 200 food boxes and teacher supply kits. The team was also able to support Representative Jehan GordonBooth's back to school event in Glen Oak Park.

Next, as we've worked to move our October events around to make them easier to market under a single umbrella AND to reach more people with quality, accessible celebrations and memory making, this year, we asked our environmental team to be a part of the calendar by engaging a broader audience with their hayracks and hotdogs events. With events at both Bradley Park and Proctor Recreation Center in addition to their traditional Sommer Farm experience and despite some lousy weather, we reached people from new parts of our District with this classic District experience and look forward to continuing to grow traditions in 2024 and beyond.

Brent Wheeler: Other examples of shapeshifting that are very powerful include our willingness to collaborate to get more things done with fewer resources. Our partnership to improve youth baseball participation by engaging with the Peoria Baseball Association is a good example. Working with providers like Art Inc and PAPAS and others to bring their fine arts programming into our buildings helps to improve access to quality programs in our community without the District bearing full responsibility. This is the new wave of community recreation and it is working for us. It is important to honor that, like almost every superhero you can name, our work is grounded in a commitment to safety and to equitable access for everyone. This is embodied on a daily basis with the commitment documents that we have worked collaboratively with our valued Board of Trustees to develop and that guide our work. These foundational documents centered on Diversity, Equity, Inclusion and Accessibility, Environmental Stewardship and Vibrancy help to guide both strategic and day-to-day decision-making and serve as a guide star for all of us.

In 2024, we will enhance and improve our strategic implementation of targeted initiatives driven by the pillars that hold up these documents. In December, we will present a work plan for next year that highlights our efforts as we continue to make progress in our shared commitments.

Emily Cahill: If we carry this superpower all the way to its end, it must be honored that, like Superman, we too have a kryptonite, something that weakens our powers and limits our effectiveness. For the District, this most often presents when we try to extend beyond our mission-driven work and beyond our available resource allocation. When we stretch too far, we break. When we fly too high, we fall. As we apply our superpowers to our communities that rely upon us for vibrancy and experiences, we must stay true to our mission and not try to take over areas of effort where other organizations and entities have their own set of superpowers to apply. After all, that's what superheroes do.

Matt Freeman: Our team relies on several foundational focuses when we build a plan, as we have here. Our budget process, which begins annually in late July, is built upon the following: First, Institutional knowledge/expertise: The District is fortunate to have a leadership team made up of many longtenured staff who are leaders in the region and beyond in their respective fields. These experts are well-versed in the daily operations of their programs or places, while also being willing

to consider new ways to do business when necessary. That knowledge forms a strong basis for the budget presented tonight.

Second, an unwavering commitment to community supports: Our tradition of affordability and access is a large part of the 2024 budget. Work to ensure that programming is available and accessible in the face of barriers is a cornerstone of our work and shows through in both the operational and bond budgets presented for your review. Many programs are offered for free and the District’s scholarship program is leaps and bounds beyond those found in other districts. While this results in increased subsidies in some locations and programs; staff believes that this is essential if we are to continue to impact the vibrancy and vitality of the community we serve.

Shalesse Pie: Third, Realistic revenue projections: Following the strong performances by several of our revenue-generating facilities in 2023, staff is projecting a 5% increase in revenues for 2024. Fourth, Responsible expense controls: As shared in recent years, the District is operating at significantly lower staff levels than in the past. This budget reflects some modest growth with the addition of three full-time staff positions in 2024. Finally, Organizational efficiencies: As shared in our organizational overview, we have learned a lot in the last few years about ways to use staff and program resources to their fullest. Continuing to share these resources across facilities to improve program quality is a key to our work to increase participation levels where we can in 2024.

Becky Fredrickson: It is our goal that the budget book provided to you as an overview of this presentation will serve as a user-friendly resource throughout the budget process and all of 2024. Earlier this fall, staff compiled and provided information to the board about fees and charges in 2024. This document is provided in its entirety in Appendix B with other key changes included within each fund’s summaries. This document is also available on our website for the public to review and consider at peoriaparks.org. As we look at the overall financial position of the District as presented in our 2024 budget, we’ll review revenues to include taxes from all sources, along with fees and charges and grants and expenses that roll up into the balanced budget as presented.

Karrie Ross: First, revenues.

TOTAL REVENUES BY SOURCE				
	2022 Actual	2023 Budget	2023 Revised	2024 Budget
Fees, Charges & Other	\$ 11,384,200	\$ 12,072,410	\$ 12,797,491	\$ 13,448,191
Operating Fund Taxes	16,056,801	11,540,966	13,267,050	11,499,115
Donations & Grants	3,748,696	5,848,563	4,973,773	6,913,176
<i>Revenue Subtotal</i>	\$ 31,189,697	\$ 29,461,939	\$ 31,038,314	\$ 31,860,482
Non Operating Fund Taxes	8,029,806	7,594,919	7,834,066	8,308,725
Internal Reimbursements	9,886,409	7,021,078	7,140,695	8,049,515
<b>Total Revenues</b>	<b>\$ 49,105,912</b>	<b>\$ 44,077,936</b>	<b>\$ 46,013,075</b>	<b>\$ 48,218,722</b>

During the worst of the COVID pandemic, the District’s ability to generate fees & charges revenue was obliterated, and the District was forced to rely heavily on tax revenue and funds received through grants and donations to maintain the organization. In the last year, the District has pushed towards regaining pre-pandemic “normalcy” in fees and charges revenue, while simultaneously applying the lessons learned relative to securing and managing grant/donor funds.

In 2024, the District is laser focused on three key revenue sources to simultaneously applying the lessons learned relative to securing and managing grant/donor funds. In 2024, the District is laser focused on three key revenue sources to create success: 1) generating fees and charges revenue; 2) maximizing our ability to seek, secure and administer grant revenue; and 3) prudent management of tax revenue. The chart shown here reflects the District's revenues by source. In 2022 and 2023, the District received record breaking replacement tax revenue, which was the primary reason the District's operating fund balances grew. The State of Illinois has notified municipalities that these levels of revenue will NOT continue, as the state corrects the distribution formula that caused the over allocation in the last two years. Because the District did not budget to rely on the irregularly high replacement tax revenue, there are no operating contractions needed for the lower, more normalized, 2024 replacement tax revenue projection.

It should also be recognized that given the strong fees and charges growth of 2023, with revised 2023 fees and charges revenue 6% higher than proposed, staff is strategically working to continue that trend into 2024, with a 5% growth target for the year. In 2024, the most notable grant revenue is associated with the following efforts: the \$4 million DCEO capital grant for improvements at the Golf Learning Center, the second six months of the \$1,000,000 ICJIA grant to fund enhanced programming geared towards youth violence prevention, the anticipated \$400,000 OSF Mission Grant to support the RiverPlex, \$180,000 of grant funding for the Moonlight Coalition Program, and \$125,000 of grant funding from the Peoria County Health Department for HISRA programs.

For the purposes here, it is important to note that the internal reimbursement revenue line item shown on this chart is generated through the District's cost allocation system, which allocates Districtwide support costs to each facility or program. This allows the District to match the internal service revenues and expenses needed to accurately track the costs associated with service provision across our system and use this data to appropriately assign tax revenues and/or fee and charge levels to support each program. Since this function operates similarly to an internal service fund, the revenues (internal reimbursements) and expenses (internal services) are equal.

Trustee Montez asked in relation to the total revenues by source table (as shown on previous page), the donations and grants noted in the 2023 revised shows \$4,973,000, that's funds received and expected to be spent. As such, in 2024 the amount is \$6.9M. Is that money received or money expected? Karrie Ross stated that it is money not physically received at the moment, but funds that the District either has a signed contract relative to the operations of that grant or donor, or the District is highly confident the funds will be received as indicated.

Emily Cahill: Obviously, the District's tax revenues are critical to our ongoing ability to serve our community at the levels we have traditionally offered, both from a facility and program perspective. To support this, the District continues to tax at the maximum levy rate in five of its primary operating funds, and is therefore only able to receive higher property tax revenues in those levies when the EAV increases. The chart as presented here shows each of the District's fourteen levies, whether the District is taxing at the maximum rate, which fund(s) are receiving the property taxes collected from each levy, the percentage, and corresponding dollar amount of the tax levy allocated to the fund in the 2024 proposed budget.



**PROPERTY TAX ALLOCATION BY LEVY  
2024 Proposed Budget**

<u>Levy</u>	<u>Taxing at Maximum Rate</u>	<u>Fund Allocation</u>	<u>Percent of Levy Allocated</u>	<u>Budgeted Property Tax Allocation</u>
General - Corporate	Yes	General Fund	100%	\$2,272,329
General - Operations/Building	Yes	General Fund	100%	\$1,420,206
Recreation - Municipal	Yes	Recreation Fund	70%	\$1,427,015
		Golf Fund	22%	\$440,276
		RiverFront Fund	9%	\$177,805
		<b>Total Recreation - Municipal Levy Allocation</b>	<b>100%</b>	<b>\$2,045,096</b>
Recreation Centers & Programs	Yes	Recreation Fund	61%	\$1,034,543
		RiverPlex Fund	39%	\$669,704
		<b>Total Recreation Centers &amp; Programs Levy Allocation</b>	<b>100%</b>	<b>\$1,704,247</b>
Museum	Yes	Museum Fund	100%	\$1,591,000
Police	Yes	Police Fund	100%	\$548,858
Paving & Lighting	No	Paving & Lighting Fund	100%	\$85,950
Audit	No	Audit Fund	100%	\$56,285
IMRF	no max rate	IMRF Fund	100%	\$544,827
Liability	no max rate	Liability Fund	100%	\$530,171
Social Security	no max rate	FICA Fund	100%	\$665,642
Special Recreation Association	No	Heart of IL SRA Fund	100%	\$455,000
Workers' Compensation	no max rate	Workers' Comp Fund	100%	\$297,850
Bond & Interest	no max rate	Bond & Interest Fund	100%	\$5,323,000
Estimated Property Tax Received at 99% Collection Rate (Assumes 6% change in the equalized assessed valuation.)				\$17,540,461

Karrie Ross: Since 2013, the District has struggled to manage its operating funds within the maximum allowed rate, especially in years where the EAV has decreased. Thankfully, the District’s 2022 EAV (2023 tax collections) increased 4.9%, and the District is projecting a 6.00% EAV increase for 2024 tax collections. This increase will put the EAV valuation at just less than \$2.3 billion, and will be a record high valuation for the District. The incredibly strong housing market of 2022, is a significant driver of this increase. However, as home mortgage rates have climbed and the housing market has cooled in 2023, the District should expect slower EAV growth in future years, and should, therefore, continue to remain vigilant in its pursuit to diversify revenue streams and manage the organization within its means. Though the District is using a 6% EAV increase for its 2024 budget, it is not utilizing that full 6% increase in all levies. Given high replacement tax revenues in fiscal years 2022 and 2023, the health of the District’s funds is strong, and the District believe it’s important to temper the property tax levy demand passed to residents. For all levies, except the bond and interest levy, the District is projecting 4.94% increase. For an owner occupied home valued at \$200,000, this will result in only an increase of just \$3.00 (\$475.85 to \$478.84).

Next, expenses.

<b>TOTAL EXPENSES BY SOURCE</b>				
	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Revised</b>	<b>2024 Budget</b>
<b>Wages</b>	\$ 12,971,698	\$ 13,668,003	\$ 13,815,360	\$ 15,357,245
<b>Employee Benefits</b>	4,595,206	5,001,241	4,778,865	5,432,700
<b>Utilities</b>	1,607,420	1,918,530	1,895,731	1,845,271
<b>Contractual Services</b>	2,684,501	2,785,945	3,600,811	3,119,986
<b>Supplies &amp; Equipment</b>	3,605,577	4,103,657	4,663,718	3,638,751
<b>Other</b>	253,180	484,670	337,163	359,827
<b>Expense Subtotal</b>	<b>\$ 25,717,582</b>	<b>\$ 27,962,045</b>	<b>\$ 29,091,648</b>	<b>\$ 29,753,780</b>
<b>Capital Projects</b>	642,490	3,800,063	2,326,290	5,167,093
<b>Debt Service</b>	5,065,803	5,294,750	5,187,611	5,323,000
<b>Internal Services</b>	9,886,409	7,021,078	7,140,695	8,049,515
<b>Total Expenses</b>	<b>\$ 41,312,284</b>	<b>\$ 44,077,936</b>	<b>\$ 43,746,244</b>	<b>\$ 48,293,388</b>

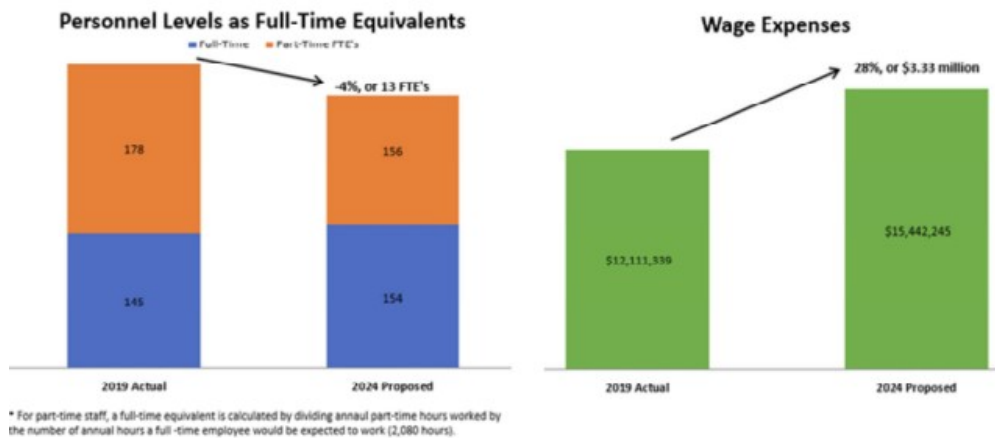
In 2022, as the District budgeted for 2023's operations, there were many unknown factors impacting staff's ability to project expenses. At the time, inflation was still very high, the labor market was incredibly tight, the District was still negotiating labor contracts for 2023, global supply chains were still hampering operations, and the District's major utility contracts were expiring. Over the course of the year staff did an outstanding job maneuvering these challenges, aligning expense activity with revenues, and managing operations efficiently.

In 2023, the revised budget for contractual services and supplies and equipment are anticipated to be materially higher than originally budgeted, but these overruns are primarily related to grant awards received after the original 2023 budget was established (ex. DCEO), and with strategic acquisition of supplies and equipment that will better position the District financially in coming years. In this case, going over budget is a good thing.

It should also be noted that the District was able to secure favorable utility contract renewals, creating a budget savings for 2023, and providing a stable increase for the coming year, thanks to the leadership of Nicole Staley, the District's Purchasing Supervisor.

Trustee Bertschy asked of the \$48M in 2024 budgeted expenses, is \$8M internal services? Karrie Ross stated yes, correct.

Shalesse Pie:



As noted a year ago, the District faced many challenges relative to the labor market and managing wage expenses. Because the District's operations are heavily reliant on personnel, wages and benefits are the District's largest expense, which means increases in labor expenses can be one of the fastest and most material ways the District encounters financial stress, if not prudently managed. Thankfully, in early 2023, the board and management were able to amicably negotiate labor contracts that provide for fair wages and benefits through 2025. With the negotiated wage increases and the continuing rise in minimum wage requirements, an increase in wage expenses is expected.

Karrie Ross: Though the District has been able to successfully manage the most challenging elements of the labor market through COVID to current, it must also be recognized that the District's wage expenses have increased 28% (\$3.33 million) from 2019 to 2024's budget. Despite this, that increased expense has not resulted in an increase in staffing as shown here. In 2019, the

District employed 323 full-time equivalents and the hourly rate average was \$18.03, whereas in 2024, the District is projecting to employ 310 full-time equivalents with an hourly rate average of \$23.92. Simply put, because personnel expenses comprise approximately 50% of the District's operating expenses, personnel are a District super power when managed in a way that drives the District's financial health. When they are not, they become a super weakness that negatively impacts our ability to serve our community and take care of our vast and varied inventory of assets. Given the competitive local market, continued investment in our employees and increasing wages must be expected and planned for.

Brent Wheeler: Relative to our overall financial position, the three key take-aways from the information shared so far are the following:

1. Our anticipated increases in revenue tied to fees and charges and tax levy combined with responsible expense controls allow for addition of three full-time positions focused on supporting care and maintenance of our spaces and places.
2. Next, while we have been projected to see an Equalized Assessed Valuation increase of 6%, we have been informed that we should not expect to receive another year of higher than average personal property replacement tax revenue.
3. Finally, the Peoria Park District is in a near-term healthy financial position and anticipates no material changes to operation levels across the organization in 2024.

Trustee Montez asked that when talking about \$4.9M in grant and donation revenue this year and \$6.9M next year, do you see that type of grant income continuing into the near future, past 2024? Emily Cahill stated that the District's hope is that with those dollars, there is enough time and enough runway to prepare for a transition if those grant dollars go away. It has been suggested that the District should be able to rely on them for another year, two or three but one of the reasons the District is working so hard with its Grants Manager and program staff to collect good data, to make the District more viable for other grant sources.

Emily Cahill: So how should you evaluate the budget and the information provided about value in the context of reviewing and approving an annual budget? The Peoria Park District is a stand-alone municipality with authority given by the Illinois Park Code. We're not a for-profit business and many of our services are free or low cost because of the public tax dollars we receive to support our service area and beyond. We're also not really a not-for-profit social service agency in that we have to drive revenue in certain parts of our structure to help fund others.

Matt Freeman: In total, our District encompasses nearly 60 square miles (which is one and a half times the size of Disney World or over 29 thousand football fields). Our foundation is built on the strong support shown by our more than 125,000 residents and we express gratitude to them for their continued patronage and support of this critical public asset. As we gather more and more data about trends in our impact, we must also express a level of gratitude to the thousands of people who do not live within in those boundaries who access our programming and spaces and places regularly.

The value of the District as a driver for sales tax generation as well as hotel and retail taxes that are earned when visitors come to our community is noteworthy. Whether through a public private partnership that returns property to the local tax rolls, or through the facilitation of a cultural festival, the state cross country meets (which is happening this weekend at Detweiller Park), a concert, or a daylong visit from out of town to Peoria Zoo, Luthy Botanical Garden, and

the Peoria PlayHouse, the District's inventory helps other municipals in the region and is a critical part of our local story. Every year, more than 500,000 people, who are both district residents and regional visitors, are impacted by a program or a place facilitated by our talented staff and volunteer corps. We simply could not function at the high levels that we do without the gifts of time, talent, and treasure that come from everyone who values access to open space and vibrant places to live, work and play.

As we think about how we operate on a daily basis within the guardrails set forth by this budget, there is a lot of interaction between funds and our staff now, more than ever, operate as collaborative pieces to a puzzle that come together to build a mission-driven product that is relied upon by our communities.

Brent Wheeler: The budget book provided both in hard copy and online walks through the operational focus of each fund, its taxing rate which was previously reviewed here, the staff supported by the fund's levy, and achievements and forward focus. These efforts and goals have been woven into our presentation tonight. The budget as presented contemplates no reduction in service levels as presented in 2023 and will support increases like the Rec – n- Roll collaborative as described earlier. Further, our committee system provides ongoing and consistent opportunities for evaluation and improvement of our impact at a smaller level of detail. The budget is divided by Fund as a result of the taxing authority that allows for support of various functions of our District.

Matt Freeman: Our General Fund covers just what its name implies, the general operational costs of the District. This fund is home to all of our care and maintenance work, as well as our administrative costs.

Scott Loftus: The Recreation Fund is our District's second largest fund and includes a wide range of programming and facility offerings across our service area. Please note that Peoria Zoo and its operations are spread across both the Rec and Museum Funds.

Emily Cahill: The RiverFront Fund is where we manage programming and festivals provided to our community on Peoria's RiverFront. With the evolution of this team's focus and the application of their expertise across District events, some of their efforts are also reflected within the Recreation Fund.

Matt Freeman: Museum Fund dollars support the majority of our environmental and interpretive service work across our District. In order to levy this tax, state law requires that facilities that benefit from this revenue stream offer free field trip access and at least 52 free admission days per year.

Brent Wheeler: The Golf Fund supports the operation of all of our golf courses and the Golf Learning Center, as well as programming and outreach efforts associated with our targeted efforts to grow the game of golf.

Becky Fredrickson: The RiverPlex Fund is home to the fitness, recreation and aquatics efforts that take place under the roof of the RiverPlex. The financial impacts of the partnership between the RiverPlex and the YMCA is reflected here.

Shalesse Pie: The Police Fund supports all efforts to maintain the safety of our many spaces and places, as well as police support of public events. The security function of the District is funded within the Recreation Fund.

Karrie Ross: The tax dollars generated within our Non-Operating Fund levies are essential to the administrative and compliance efforts of our District. The categories of support here ensure that our organization is both safe and financially sound.

Emily Cahill: The final fund you see in your budget book reflects our administrative support of the Heart of Illinois Special Recreation Association, a cooperative program effort by and between the Peoria, Morton, Chillicothe, and Washington Park Districts. I'd like to invite Executive Director Katie Van Cleve to come forward to share more detail about HISRA's 2024 budget, which has been approved in principle by the HISRA board of directors.

Katie Van Cleve: Thank you all so much for your careful review of the HISRA budget. As most of you probably remember, the HISRA fund is broken into two budgets, administration and camps. All of the camp-related and summer inclusion expenses are budgeted in the camps budget. Everything else is in administration including programming, Special Olympics, all expenses associated with full-time staff as well as building and vehicle expenses. HISRA is increasing staffing levels as part of a grant that was received that has already been referenced through the County. HISRA's permanent part-time Program Specialist for the Focus Adult Day Program transitioned to full-time. Also added are permanent part-time positions in that program to support an expansion of that program. This proposed budget has no program elimination or reduction. In fact, there are a few increases, additional nights and weekend program options for adults, teens and youth and there are additional sports series options as well as Special Olympics Young Athletes option that will be offered in 2024. There is also a third camp option. Camp programs and inclusion services were busting at the seams. As such, HISRA is looking at offering a third camp option specifically targeting transition-aged students where there are needs that exist in special education students in the area.

President Johnson asked how many full-time employees does HISRA have? Katie Van Cleve stated there are five in this budget. President Johnson asked how many employees are African American? Katie Van Cleve stated one. President Johnson then asked if HISRA has any goals for diversified staff? Do you have any goals established in terms of increasing the number of African American employees? Katie Van Cleve stated that HISRA certainly has goals of having a diverse staffing makeup. Those goals cover a lot of things. President Johnson stated that the number of individuals coming to HISRA is diverse but it would be great to have staff that represent them. Are you going to try to increase that? Katie Van Cleve stated that HISRA's goals are always to have a diverse staffing makeup, yes. President Johnson stated he's been here for 28 years and it seems like HISRA is still at the same levels at this time. Katie Van Cleve stated that HISRA does the best it can to hire a diverse staffing makeup with the candidates that are available. President Johnson stated that he would like to see in the future some type of way to increase the African American levels. Emily Cahill stated that that's part of the Park District's administrative support, the hiring process goes through the District's HR Department. Katie also sits on the District's DEIA Committee. As such, all the opportunities are applied like going to job fairs, handling all the internships, etc. The HISRA program does receive those same benefits that other parts of the District do. President Johnson stated that he knows there are discussions on it, but he'd like to see action behind it too. Trustee Sierra clarified that in the DEIA Committee, monthly full-time

workforce percentages are reviewed. HISRA's African American full-time employee representation staff is 20%, which is very near what is reflected in the community. If there's a way that the DEIA Committee can help support HISRA's diverse workforce goals, he would like to explore that. Trustee Bertschy stated that in relation to moving a permanent part-time employee to permanent full-time and adding a permanent part-time employee to the program, is due to an increase in participants correct? Katie Van Cleve stated that the grant funding actually is specifically to expand the participant numbers in that program.

Katie went on to say that some key takeaways from 2023 include the fact that HISRA hired a development employee because they are looking at diversifying revenue options. HISRA has experienced challenges and cost increases in the labor market.

Trustee Sierra remarked that one thing he's learned is that the budget tells our story. As such, for future budgets, he would like to see a breakdown of the administration budget line item, so it can tell a better story of what all is encompassed. Katie Van Cleve stated that she thought that information was provided with the budget books but she will make sure for future budget presentations, that breakdown is provided. Trustee Bertschy stated that he thinks that info is important. The HISRA program is a well-kept secret and he would like to know more about it. The budget breakdown info would help educate the Board and learn more about what HISRA does and he would like to see that budget breakdown in next year's budget presentation. Katie Van Cleve stated that she would be happy to send the Board something that would give them a better idea of what those individual programs are. It would be a great opportunity for HISRA to show the Board what the programs and goals are and the total hours of programming offered throughout the year. Trustee Bertschy stated that he thinks it would be really helpful if Katie would state what the story of programs is for those who are facing challenges in the community, and where HISRA fits in to that. Then tell the Board a bit about HISRA's administration and what it is trying to accomplish, building in the highlights that are proposed for 2024. That would give the Board an idea of where PPD fits within the community in providing those vital services and helps the Board to be creative in thinking how to provide additional services to those who face those challenges and where opportunities may be. This year, the DEIA Committee added the "A" for accessibility and is committed to that.

Scott Loftus: In advance of this budget, staff shared a compilation of proposed fees and charges for 2024. Proposed fees and charges changes reflect the direction of leadership to try to keep tax subsidy levels consistent from 2023 to 2024 so that any additional tax revenues are able to cover increases in wages and benefits as shown in a previous slide. Appendix B of your budget book provides that compilation sorted by fund. An overview that highlights staff rationale and strategy is provided at the beginning of the section.

This cover begins with the following statement: *The Peoria Park District is committed to providing services in our spaces and places that are inclusive, impactful, and grounded in social equity principles.* Strategy focused on balancing equitable access to public assets and responsible allocation of resources drives this process. Of note, you will see many of our rental and programming efforts are planning for no or small increases in fees for 2024 to make them accessible and competitive in the spaces where they provide supports to our communities. Our summer camps increase \$10 per week to cover transportation and staff cost increases. You will also note that golf is proposing a \$2 per round increase across all courses, along with a \$25 increase in membership levels. For the first time since 2014, golf surpassed the 100,000-round

mark across its courses and with the consultation of the District's ad hoc golf committee, staff recommends this increase after a market analysis of other local golf providers.

Becky Fredrickson: Staff has also provided a detailed list of capital bond needs that follow our five-year Capital Improvement Plan in advance of tonight's presentation for review and comment. In 2024, staff proposes the issuance of \$5 million in general obligation park bonds to primarily support the repair and maintenance of capital assets in our inventory. Highlights in this year's proposed bond issue include a new slate roof at the Peoria PlayHouse Children's Museum, a new playground at Franciscan Recreation Complex, and prioritized work to replace and maintain sections of the regional bike trail and roadway throughout the District.

Brent Wheeler: Last year, staff was asked to provide the board with a set of guides that would tell the board first what process we used to build out the budget as presented and what indicators they might look for that would highlight any potential operational challenges that would negatively affect our overall financial position and require board action. Since that time, staff has worked with the Finance Committee to actually codify a year-round process for financial governance and oversight, which begins for the Board tonight. With the presentation of a balanced budget for the coming year, we have satisfied the first requirement as set forth in our financial policy. Included in this budget, as shared previously, our revenues reflect our interfund service system which tracks our internal supports so that we can better understand the costs associated with doing business. For example, when we set up in two weeks for our Winter Wonderland event, our heavy equipment and maintenance/repair teams will be asked to assist with installation of some of our larger decorations. Their time will be charged to the relevant operating budget so that we can clearly understand the costs associated with the event as part of our post-program evaluation. Financial policy also requires that our budget is in compliance with all relevant law. Much of our non-operating expenses apply here as we work in this space.

Karrie Ross: In 2023, our staff and board implemented for the first time a fund balance and reserve policy. This policy's statement of purpose is as follows:

*It is the District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds to support maintenance of capital infrastructure and future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures), to ensure stable tax rates, protect the District's creditworthiness, and maintain or improve its bond rating. Fund balance levels are also a crucial consideration in long-term financial planning.*

This policy sets forth agreed upon goals for fund reserve balance and these levels are reviewed as part of our annual audit process and again as we build out revised budgets for the current year. Fund levels and performance are reviewed monthly as part of regular finance committee meetings and I provide commentary in these meetings about fund performance and indicators for positive or negative performance.

I am pleased to report that, thanks to responsible budgeting and oversight and higher than budgeted replacement tax revenues, we project that we will end the year in a good financial position, with a projected net over-reserve for the second year in a row.

Our staff leadership is clear that an over-reserve is not our operational goal. These consecutive years of over-reserve positioning come from the influx of replacement taxes that are not a sustainable source that can be relied upon to grow our infrastructure or our workforce. They are short-term revenues that have helped us to address deferred maintenance and support revenue generation across our organization that will result in longer-term benefits. If these taxes had been relied upon for growth, with the news that these funds will revert back to pre-COVID levels in 2024, our budget presentation would be very different and would include service or staff reduction, rather than cautious growth.

Emily Cahill: As a Board of Trustees, you are responsible for ongoing monitoring of our 2024 fiscal performance in order to guide any course changes that may be needed beyond the policy guided action as just described by Karrie and Brent.

Shalesse Pie: First, not unlike many other service-focused providers, the District continues to face labor market challenges.



As noted in a prior slide, even with increased availability of resources, the District’s full-time equivalent staff levels in the coming year are projected to be lower than in 2019 with a higher cost to the organization. Because of the type of work that our staffers do, there is concern about our ability to compete now and in the future. It is not possible to mow the grass or facilitate a program remotely. Staff often are asked to work so that others can play, with weekend and evening hours a common practice. Emphasis on workforce development and quality of life benefits like free admission to District facilities have been a focal point over the last year to help to improve our position with some success. Positions like lifeguarding and non-union labor positions continue to be a pinch point that will require dedication of more resources to address or reductions in service levels may be necessary.

Becky Fredrickson: For the first time since COVID, our program plan anticipates the operation of both the indoor AquaPlex and the aquatics offerings at both Gwynn Family Aquatic Center and Proctor Recreation Center. Staff has worked collaboratively with Peoria Public Schools to recruit and train students to swim and to become lifeguards by paying them to learn AND offering competitive hourly rates and retention bonuses for staff, but we often still operate at minimum levels. In 2024, the District looks forward to taking another step in its efforts to promote workforce opportunities through the expansion of its Be Anything program to include a full week of programming that will conclude with an experience auction to benefit the Peoria PlayHouse Children’s Museum.



Matt Freeman: Other factors that influence our ability to meet our budget goals are much more out of our control. First, weather. While we tease about trying not to make Mother Nature angry, she does have a lot of control over our budget.... A wet spring impacts revenue generation in both golf and at the zoo in ways that are hard to recover from. A hot summer reduces participation in outdoor events or programs and increases irrigation costs for golf. And snow? Controlling snow and ice on our more than 20 miles of park roads and many parking lots and sidewalks not increases our staff costs, but also potentially pulls people in to work long hours during the holiday season.

The key for us is to identify an impact and promptly act to mitigate the damage. Another method is to take advantage of opportunity to reduce future expenditures by accessing dollars from current positive revenues. This was done in both 2022 and 2023 in golf as we were able to purchase groundskeeping supplies in a prior year's successful budget in order to reduce expenses in a future budget, reducing uncertainty and cash outlay in case of weather challenges that result in lost revenue.

Scott Loftus: Next, the District continues to emphasize the need for and the opportunities that come with grant revenues. The generous support of Representative Jehan Gordon Booth as she has advocated for both ICJIA violence prevention and DCEO tourism dollars has been critical to our strategic efforts to build out programming that supports our commitment guides. However, these grants track with a July to June fiscal year and therefore, rather than having to scramble, we budget for only six months of these grants in our 2024 budget. When this grant is hopefully renewed, we will add those dollars back in for the second six months and use this same practice for 2025. Tourism dollars have not yet been awarded for 2024 and so we do not budget for either the expense of added programming, nor the revenues associated with these programs.

Emily Cahill: An additional indicator of note that may trigger Board action is a political one. Last year, we shared how local and state elections might have an impact on our revenue streams. We add this slide back in here as well, noting that the 2024 presidential election also has impact on our revenue streams as federal dollars can either be accessed directly through grants or as pass-through dollars at the state and local levels. Separate from a formal election, it is important to note that our organization, like other local municipalities, does feel the impact of political strain and if that impacts funding or participation levels, then action may be required.

Please keep in mind that, as we shared last year, our methodology and key indicators do NOT include things like zombie apocalypses or earthquakes or global pandemics. With that said, please also remember that when considering what factors or indicators may require a shift in our inventory or board action to resolve a budget issue in 2024, most individual budgets are relatively small enough that the challenges that we're about to review doesn't cause organization-wide "earthquakes". Exceptions to this are Peoria Zoo, RiverPlex and Golf.

Karrie Ross: So, with that note we'd like to offer some more specific ways that those three funds might face challenges that would require course changes, good or bad. We'd prefer not to read them out loud as we all get a little superstitious this time of year, so I'm going to pause and let you read through them. Generally, we've talked about most of these impacts, so hopefully this is just a connector between the fund and the potential indicator for change. I will also note here that as we budgeted for golf in 2024, we did NOT make any revenue projections tied to the new

Golf Learning Center reimagination because we do not yet have a firm timeline for opening. This is a conservative approach which should result in a positive net gain for the fund if the project is able to open during the 2024 budget cycle as projected.

And while we didn't list the Recreation Fund in our prior slide or commentary, this fund is host to large grants including ICJIA that, as previously noted, are not budgeted for beyond their current grant cycle. Also, we did not modify revenue projections at the Zoo for the upcoming travelling exhibit which we are working on for early summer nor for potential growth in Halloween or Winter Wonderland event planning. This gives us a cushion here as well to guard against any negative weather impacts or unexpected cost outlays tied to the June re-visit for AZA accreditation.

With that, it's time to go back to where we started.... Our commitments. To Diversity, Equity, Inclusion, and Accessibility. To Environmental Sustainability. And to Vibrancy.

Those commitments are more than just pieces of paper. They guide our work every day... and when they are engrained into our mission-driven work, they are super powerful. Our commitment to vibrancy and the desire to support our communities with experiences give our teams the inspiration to move with strength and speed that is unparalleled.

Scott Loftus: Our commitment to environmental sustainability provides the drive to be flexible and agile as we work to support each other across our many locations to maximize the care and maintenance of our vast inventory of public spaces.

Shalesse Pie: Our Iron Man-like use of technology carries through multiple commitments as we are able to better engage and entertain, while also making us more efficient and effective and helping us to extend our reach when traditional staff resources are limited.

Becky Fredrickson: And our commitment to diversity, equity, inclusion and accessibility pushes us to reimagine our physical spaces and our programming to meet the changing needs of our communities in some pretty amazing, shapeshifting ways.

Brent Wheeler: Most importantly, our commitment to each other and our communities has helped us to build a team that doesn't need a cape or a mask to make a difference. They do it every day and we'll take them any day over Superman or Thor or Mrs. Incredible.

Emily Cahill: As we watch 2024 quickly approach, we are filled with optimism. Collectively, we have built a system that relies on powerful inputs from our board, our staff, and our community to serve our communities with strength and speed, with flexibility and the ability and willingness to change to meet the shifting needs of those who live, work and play in this District.

Are there tough times ahead? Most certainly. When they get here, we will be ready to apply the lessons we've learned through COVID and to rely on the relationships we have built as part of our commitment to public private partnership to support our patrons. On behalf of our staff team, I want to thank you for supporting an approach that allows us to use this time of plenty not to grow any further beyond our foundation, but to strengthen our financial position in ways that give us the opportunity to be prepared for challenge when it comes. Thank you for building policy and approving actions that emphasize the need to diversify revenue and build out a sustainable

path for our shared future. Thank you for encouraging innovation and evaluation of quality programs that make a difference.

Tonight, there is much to be thankful for. A strong near-term financial position, an inventory of quality programming and events that build vibrancy in our communities and use our spaces and places to do it, and most importantly, a team that continues to seek improvement in the quality and impact of our work. That team is proud to present a balanced budget for 2024 for your review and consideration. We look forward to answering any questions that you may have in preparation for a board vote on the budget as a whole. Thank you.

Trustee Bertschy stated that fortunately, as Chair of the Finance Committee, he has had a chance to work with staff this year. As such, he stated it's a delight to work with staff and reiterates a comment made earlier about the quality of what is being presented. Not just the award-winning reporting, but also what's been accomplished this year in terms of building the certain financial procedures into the process that he believes made the Park District a stronger organization, financially. Trustee Bertschy then thanked staff for the work they do.

Vice President Covington stated that for any budget questions she had, she contacted Emily Cahill earlier last week. As such, she has no other questions at this time.

Trustee Montez asked if there were budget presentations from each separate division still planned. Emily Cahill stated no, that the budget presentation is now complete. Trustee Montez went on to state that in relation to changes in any of the fees and charges, it is a bit confusing. He stated the budget book is well done, however, with the fees and charges listed separately, he can't see the effect on the budget. There are no numbers reported such as the expectations of users or previous users in the different departments. Emily Cahill stated that with the exception of the general fund, which is provided by acreage, you will find the financial summary and annual participants in each of the tabs. Any of the budgets do not spin down to a level where staff anticipates the number of future participants in a particular program at a particular cost. That information is used to calculate the total revenue in that program which is what is provided. When you see revenue over expenses, you see how that tracks with the annual participation visits numbers provided. The fees and charges put all together as provided in the 2024 budget book, was provided this way last year for the first time and was very well-received. This way shows how a particular program compares to a comparable program in another part of the District. Putting it all in one place has actually been a great resource for staff and the Board over the last year or so and is something staff will continue to refine. Attendance and specific info are tracked at a staff level and it helps determine which programs to continue and which ones to discontinue.

Trustee Montez asked that when there is an increase in a fee, and have to go back and forth to see if a fee was changed, it's very difficult to keep track of what effect it has on the operational expense and budget. Emily Cahill stated that at an operational level, every staff person who proposes fee changes or rolls that up into their budget in order to meet the larger expectations for how the budget is to be presented, meets with their supervisor and then with their superintendent and then it rolls up through the Superintendent of Finance and the Executive Director to review the impact of that fee change. The rationale that is provided to the Board about how that compares with market, the rationale for how staff looks at what makes that program, can it still be accessible at a price point, all of those things that are described in the fees and charges overview provided are the things that are applied to every one of those fees and

charges within that table. It is vetted at multiple levels before it comes to the Board and is rolled up into the larger budget to make sure that it makes sense and that it is comparable to similar products within the inventory. That process happens at a staff level. She is happy to be more granular but she's uncertain what exactly it is Trustee Montez is wanting to see. Trustee Montez stated that you can't really tell the effect of the people that are using the program and the revenue from the particular program. That's information that could be easily provided on each page of the summary of the budget. Staff knows the number of those attending/registered, the revenue and expenditures from each particular program and is something that could easily feed up into a sheet provided with the budget. It's not necessarily a granular level because it all eventually collects in an overall total. Emily Cahill stated that that is in the budget as provided to the Board. Trustee Bertschy stated that he is a firm believer that Trustees should see whatever level of detail they feel they should see. However, at this time, if a discussion is going to be had about how to refine the budget process to get the info you want for next year, it may be more appropriate to have this discussion in the next Finance Committee meeting and begin discussing how to design that for next year. Trustee Montez agreed.

Trustee Montez stated that the budget is very positive and shows both stability and growth, and shows sound financial standing for now and in the future. One of the cuts that have been implemented over the year he has concerns about. Appearances matter and he likes the parks and outside of the facilities to look good, and the budget for the planting of annual flowers and plants that help beautify the spaces has been cut over the past year. One thing he's always been proud of in his association with the Park District is that he could go to any park outside of Peoria and he could see the difference with the Peoria Park District parks and facilities and how the District does it, compared to what other park districts and municipal agencies provide their citizens and patrons. The District has cut back a lot on flower plantings, which really adds to the beauty of the outside of facilities and parks. As such, is there any planned increase in how the District landscapes the outside of facilities in this 2024 budget? Will there be an increase or will the District continue to cut back in those areas? Matt Freeman stated no, the District is not going to continue to cut back. In fact, there have been no cut backs fortunately, for a few years now. Staff appreciates and loves to present beautiful safe spaces and places for everyone to enjoy. In next year's budget specifically, in the 61603 and 61605 parks, built into the ICJIA grant budget is the addition of two staff and some costs for plant material to add back some beautification to those specific parks. A survey was sent out to residents in those locations to get their feedback, before those measures are implemented next year. A secondary survey will be sent next year when the time is appropriate, to see if the District had the positive impact and successfully achieved the outcomes seeking to be achieved. In addition, staff is very dedicated to sustainably implementing beautification efforts in most spaces, focusing most on entry and exit points, main focus points, and street corners, to display the vibrancy of beautiful spaces and places. Matt Freeman stated he looks forward to continuing to do that in a sustainable way in a fiscally prudent way, but in a way that does positively impact user experiences.

Trustee Montez stated that he believes the District has the staff that knows how to do all that but he worries that if the District gets too far away from it, it will be forgotten what it means to patrons and the staff who do that kind of work. As such, as the District is able to afford it, Trustee Montez hopes the District will do that.

Trustee Sierra stated that expanding the District's environmental footprint is reflected in its programming. Recreation reflected a 5-6% increase in environmental programming, and as such,

the District is trying to spread the awareness and how to approach the community in offering free labor to help with beautification efforts as well. Matt Freeman agreed and stated that the District's budget does allow for beautification of the parks and facilities however, the budget for annual flowers does not reflect allocation levels experienced in 2010 for example. The District does feel strongly that planting annuals is not the best way to spend tax dollars or to be environmentally sustainable.

Vice President Covington stated that she appreciates staff's efforts in being more environmentally friendly in not planting so many annuals. In replacing her own annuals with perennials, she herself has seen a decrease in water costs and maintenance labor. She thinks annual flowers are beautiful, but maybe there's a different way to experience beauty when looking at parks.

Trustee Montez stated that in reviewing a number of the budgets, there is an equipment budget line with a larger number one year, but then zero the next. Why is that? Karrie Ross stated that it depends on which budget exactly he's reviewing, but referenced tonight, there have been some purchases made in this fiscal year due to the strong replacement tax projection which affected the 2023 revised budget. There were efforts made to strategically think about areas in different parks, facilities, recreation programs, that had backlogged equipment needs that were due to excess capital needs. Staff strategically used equipment budget lines to purchase some of those backlogged needs.

Trustee Montez stated that within the Marketing Department, there is an increase in salary full-time staff. Why? Karrie Ross stated that the staffing budget detail that was provided by request, shows this increase and is likely due to the addition of development staff midway this year. Next year you will see the 12-month budget impact of that position.

Trustee Montez stated that there are full-time and part-time staff but they're listed as full-time equivalents. Is that for the purpose of grants writing? Karrie Ross stated that it wasn't necessarily due to grant writing. It was done previously to more accurately reflect the number of hours worked vs. the number of bodies doing the work. This gave a more accurate comparable across the funds.

Trustee Montez asked what is the status of the Franciscan Recreation Center (FRC)? Emily Cahill stated that it continues at the levels currently offered in 2023, where programming is still offered. The Regional Office of Education (ROE) will continue to be the main tenant of that building. Staff is looking at the replacement of the playground there on the campus and other improvements to the space. The collaboration with ROE has been very positive. Staff hopes to offer more programming in the gym space and it is available for rentals. Scott Loftus stated that just within the last couple months programming has significantly increased. There is a new Youth Sports Engagement Specialist that uses the space as their hub and facilitates a lot of new and unique programming.

Trustee Montez asked where are the summer camps held? Where are they listed in the budget? Scott Loftus stated that camps are part of the recreation fund and listed accordingly.

Trustee Montez stated that in reviewing the Moonlight Gift Shop, it shows a zero net budget. Isn't that a fundraising program? Shouldn't they technically have a surplus? Karrie Ross stated

they do actually. The way that surplus rolls up, there is an offset accounting entry. Any net revenue from the gift shop get transferred into Moonlight programming.

Trustee Montez stated that he noticed in the golf division it has the golf operations separate from maintenance for each course. Why is that? Karrie Ross stated that for as long as she's been at the District, they have been separate budgets as they roll up to separate managers. There is a manager of golf operations and a manager of parks who oversees the maintenance side of the courses.

Trustee Sierra thanked staff for the budget and that he thinks it tells a very strong story about the District's expansion into innovation and into the community. It really speaks to the three commitment documents that this Board and staff have worked very diligently to solidify. On page 98 of the budget book where 2024 fees increase are discussed, are there any times for the rate column, that those categories change? For example, for rentals, the rate is charged at a per day rate. However, when we have rentals such as for cross country, the rate is charged hourly. Why is that? Emily Cahill stated that the only time that it would be changed would be for example, the number of lessons in a swim lesson at which time that is articulated. However, generally, staff would absolutely make note of that, if it were to change the rate factor. Trustee Sierra appreciated the explanation and asked if/when that rate factor is changed, please note it because that impacts the rate to users.

Trustee Sierra stated that he thinks that the District should entertain further investing in the community connections department. He knows that is something that could potentially be talked about in future Finance Committee meetings, Strategy Ad Hoc Committee meetings, etc. wherever best identified by the Board. Staff has done a very good job in expanding the grass roots efforts but when reviewing the budget book page 25, the recreation division shows only one individual dedicated to community connections. When the Streets Belong to Me series organizing is discussed and what it takes to execute the distribution of 800 book bags and community resources, etc. he thinks there could be opportunity to expand the reach and service net in building the bridge between marginalized and vulnerable communities. As such, he would like the Board to entertain further investing in community connections.

President Johnson expressed his sincere gratitude for the fine work and growth staff has done and continues to do, and his pride for the Park District. Staff continues to impress him with their knowledge, expertise, and dedication in all they do. The Peoria Park District is second to none and he is so very proud of the diverse workforce, amazing execution of major events and programming that staff continues to provide. Thank you all for all that you do, going above and beyond.

**9. CALENDAR OF CONSENT ITEMS**

None at this time.

**10. PENDING BUSINESS**

None at this time.

**11. CITIZEN REQUEST TO ADDRESS THE BOARD**

None at this time.

**12. COMMUNICATIONS**

None at this time.

**13. OTHER BUSINESS**

None at this time.

**14. ACTION STEPS REVIEW**

None noted at this time.

**15. ADJOURNMENT**

At 7:58 pm, Trustee Bertschy MOVED TO ADJOURN. Motion seconded by Trustee Sierra and carried on the following roll call vote: Trustees Bertschy, Montez, Sierra, Vice President Covington, and President Johnson. (Results: 5 Ayes; 0 Nays).

Full discussion can be viewed at the following link: <https://fb.watch/orCh9KhLaz/>

---

Respectfully Submitted by Alicia Woodworth  
Executive Assistant and Board Secretary