



VILLAGE OF VILLA PARK
Village Hall, Board Chambers
20 South Ardmore Avenue
Villa Park, IL 60181

Village Board of Trustees - Committee of the Whole

January 8, 2024

6:00 PM

Village President Nick Cuzzone
Village Clerk Hosanna Korynecky

Village Trustees Cari Alfano, Jorge Cordova, Jack Corkery, Jack Kozar, Deepa Kumar, Kevin Patrick

Public participation is invited on each agenda item prior to the Board's deliberation. **When called upon, please approach the microphone. Kindly limit your remarks to three (3) minutes.**

1. Call to Order - Roll Call

2. Pledge of Allegiance

3. Discussion

a. Sugar Creek Golf Course status

At this time, staff recommends that the Board not agree to a full write-off of the \$584,951.84. On Wednesday, Finance Director Howard, Parks and Recreation Director Gola, and myself met remotely with Jim Rogers, Executive Director, and Barbara Stembridge, Director of Finance, of the Elmhurst Park Board to discuss the proposal to forgive or conditionally forgive the funds owed to the Village by the Sugar Creek Golf Club.

The full memo is attached below.

4. Public Comments

5. Adjournment

The Villa Park Village Hall is subject to the requirements of the Americans with Disabilities Act of 1990. An elevator is operational at the north side entrance to the Village Hall during normal work hours and also during evenings. Individuals with special needs are requested to contact the Village's Compliance Officer at (630) 834-8500 so that reasonable accommodations can be made for those persons.



MEMORANDUM

A handwritten signature in blue ink, appearing to read "Matt Harline", is written over the right side of the memorandum header.

TO: Village Board of Trustees
FROM: Matt Harline
DATE: January 8, 2024
SUBJECT: COW Meeting - Sugar Creek Golf Course status

RECOMMENDED ACTION:

At this time, staff recommends that the Board not agree to a full write-off of the \$584,951.84. On Wednesday, Finance Director Howard, Parks and Recreation Director Gola, and myself met remotely with Jim Rogers, Executive Director, and Barbara Stembridge, Director of Finance, of the Elmhurst Park Board to discuss the proposal to forgive or conditionally forgive the funds owed to the Village by the Sugar Creek Golf Club.

BACKGROUND:

The Village of Villa Park (the Village) and the Elmhurst Park District (EPD) entered into an Intergovernmental Agreement to jointly own and operate the Sugar Creek Golf Course in 1975 that described the basic outline of how the jointly owned facility would be owned, operated and governed. SCGC is governed by a seven-member Administrative Board with members serving three-year staggered terms. The majority of members alternate between the Village and EPD with a member of the minority serving as the Chairperson. Greg Gola will serve as the Chairperson until May.

The Elmhurst Park District has served as the administrator and fiscal agent of the golf course since its inception. During the economic downturn after 2009 the golf course failed to operate with a positive cash flow, and EPD absorbed the losses without specifically informing the Administrative Board. During this period, the total amount owed to EPD grew to approximately \$1.4M. EPD suggested that the Village should absorb their share of that debt. The Village countered by assisting with paving the parking lot at an expense of \$159,231.40 and paid the match for the grant used to restore the creek that bisects SCGC in the amount of \$247,195.45. The Village also made a bond payment in the amount of \$178,524.99 which

adds up to the amount owed to the Village. An email from the Village auditor is attached explaining how the debt is recognized by the Village.

EPD also used to charge SCGC \$70,000+/- per year as an estimated reimbursement for the portion of the time Mr. Rogers and other EPD staff spent managing and administering SCGC. In 2020, the Village offered to serve as the Administrative agent and not charge SCGC anything. EPD responded by not charging SCGC at all.

DISCUSSION:

At this point, SCGC would like to remove the \$2M liability from its books and avoid payments of \$50,000 to each of the joint owners every year. To do that, the Village and EPD would need to forgive the debt. As demonstrated in the budget attached, SCGC has seen very profitable years recently. This is due to favorable weather and economic conditions as well as the payoff of the bonds that required an annual payment of \$225,000. This year's SCGC budget includes \$50,000 payments to both owners.

SCGC would like to defer those annual payments to allow them to more aggressively pursue a capital improvement plan (see attached). This year \$199,000 is budgeted, but in 2026 the capital plan calls for demolishing and rebuilding the maintenance shed at an estimated cost of \$1,219,000. SCGC reported \$2.1M in fund balance in its 2022-year end audit. Their cash position is also much better than it was in past years.

Staff would like to continue the discussion and better understand the financial condition and long-term capital plan for SCGC before agreeing to forgive the \$584,951.84. We would like to pursue a deferment of the payback to allow the course to address deferred capital needs, but consider a delayed payback plan.

Howard, Chuck

From: Nick Bava <Nick.Bava@sikich.com>
Sent: Tuesday, October 31, 2023 8:18 PM
To: Howard, Chuck
Subject: RE: Golf Course Loan

CAUTION: This email originated from outside **The Village of Villa Park** email system. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Chuck-

All is well, hope the same for you.

Certainly was a chillier Halloween than normal but the sun was out and the boys had fun!

So the Village is recording the following A/R accounts related to SCGC:

50.130250 – Bond Payment Receivable - \$178,524.99

68.130250 – Sugar Creek GC Rec Creek Restoration - \$247,195.45

60.130250 – Sugar Creek GC Rec Parking Lot – 159,231.40

Is this Village looking to write off all of these balances?

These writeoffs are material to the respective funds so we'll likely need to record a prior period adjustment as there has not been an allowance to offset these receivables (Our notes indicated the Village always expected repayment).

Hope this helps, thanks.

Nick

From: Howard, Chuck <choward@invillapark.com>
Sent: Tuesday, October 31, 2023 9:50 AM
To: Nick Bava <Nick.Bava@sikich.com>
Subject: Golf Course Loan

Hello Nick,

Hope all is well with you. Looks like we have snow for Halloween!

I have a question for you. We have a request from Elmhurst Park District to join with them to forgive the loans that we each have on our books for the Sugar Creek Golf Course.

Our Board is in discussions to determine if this is the appropriate action for Villa Park to take, but I'd like to understand the accounting impacts before the decision is taken.

Is this a topic that you've addressed with other clients; is there a place I can reference for an analysis of a similar transaction?

Let me know.

Thanks,

Chuck

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CONFIDENTIALITY NOTE: The information contained in this communication from nick.bava@sikich.com is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this e-mail message is not the intended recipient, or the employee or agent responsible for delivery of the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is prohibited. If you have received this e-mail in error, please notify us immediately by telephone at 630.566.8400 or the relative office number and also indicate the sender's name. Thank you.

Sikich2023

GOLF FUND
2024

Sugar Creek Budget - 2024
FUND: 80

Total Rounds - Jan - Dec. # Playable Days - Mar-Oct.										2023 Y-E Proj. Based on 1/1 - 7/31/23 Actual & 8/1 - 12/31/22		Amended Budget 2022		Actual 2022		Budget 2021		Actual 2021		Budget 2020		Actual 2020		Budget 2023		Actual 2023		Budget 2024		Var. 2024 vs. 2023		Notes/Assumptions for 2024
REVENUE																																
3030	Grants																															
3030-6353	Grants-SCGC Creek Restoration																															
3200-1813	Driving Range Instruction - Classes																															
3200-1816	Junior Golf Instruction - Camp																															
3200-1818	Private Lessons																															
3300-1801	Pull Cart Rental																															
3300-1802	Riding Car Rental																															
3300-1803	Golf Club Rental																															
3341	Indoor Facility Rentals - Banquets																															
3341-1804	Employee Housing - Rental House																															
3430	Daily Use Fees/Greens Fees																															
3430-1813	Driving Range Fees																															
3431	Punch Card Fees/Passes - Res. Card																															
3453	Season Passes - Sr. Disc. Card																															
3454	Permanent Tee Times/Leagues																															
3600-1807	Pro-Shop Sales																															
3600-1808	Beer / Wine Sales																															
3600-1809	Food Sales																															
3600-1810	Soft Drink Sales																															
3600-1814	Liquor Sales																															
3900	Transfers In																															
3930	Sale of Asset-Unrestricted																															
3931	Sale of Asset-Restricted																															
3960	Interest Income																															
3970	Insurance Claim Reimbursements																															
3990	Miscellaneous																															
TOTAL OPERATING REVENUE		886,130	1,070,452	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403
Total OVERALL REVENUE (Incl. transfers in)		886,255	1,070,452	1,167,785	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164
EXPENDITURES																																
SALARIES AND WAGES																																
4001	Administrative - F-T																															
4240	Operations Staff																															
4280-1805	Program Staff																															
4280-1809	Program Staff																															
4280-1811	Administrative Staff																															
4280-1813	Driving Range Staff																															
4280-1814	Bar Staff																															
4280-1816	Junior Golf Staff																															
4280-1817	Utility/Cleaning																															
4280-1818	Private Lessons																															
016-4240	Operations Staff																															
SUBTOTAL SALARIES & WAGES		318,323	380,989	380,750	371,883	408,136	387,411	386,411	387,411	371,883	408,136	387,411	386,411	408,136	387,411	371,883	408,136	387,411	386,411	408,136	387,411	371,883	408,136	387,411	386,411	408,136	387,411	371,883	408,136	387,411	386,411	408,136
TOTAL OPERATING EXPENSE		208,706	213,494	238,251	215,952	242,375	224,346	224,346	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375
TOTAL OVERALL EXPENSE (Incl. transfers in)		208,706	213,494	238,251	215,952	242,375	224,346	224,346	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375
Net Increase/Decrease		886,255	1,070,452	1,167,785	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164
Operating Revenue		886,130	1,070,452	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403
Operating Expense		208,706	213,494	238,251	215,952	242,375	224,346	224,346	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375
Net Increase/Decrease		886,255	1,070,452	1,167,785	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164
Operating Revenue		886,130	1,070,452	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403
Operating Expense		208,706	213,494	238,251	215,952	242,375	224,346	224,346	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375
Net Increase/Decrease		886,255	1,070,452	1,167,785	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164	1,157,842	1,097,970	1,157,842	1,335,164	1,806,699	1,335,164
Operating Revenue		886,130	1,070,452	1,146,344	1,097,970	1,148,403	1,135,164	1,119,364	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403	1,135,164	1,097,970	1,148,403	1,135,164	1,119,364	1,148,403
Operating Expense		208,706	213,494	238,251	215,952	242,375	224,346	224,346	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346	242,375	224,346	215,952	242,375	224,346	224,346							

EXPENDITURES

SERVICES

	Actual 2020	Budget 2020	Actual 2021	Budget 2021	Actual 2022	Budget 2022	Amended Budget 2022	2023 Y-E Proj. Based on 1/1 - 7/31/23 Actual & 8/1 - 12/31/22	Budget 2023	Budget 2024	Var. 2024 vs. 2023	Notes/Assumptions for 2024
5020 Health Care Expenses	9,072	12,404	11,710	12,000	11,794	12,042	12,042	12,063	12,063	12,772	709	
5040 IMRF	12,190	28,009	(62,237)	28,193	8,539	25,918	25,918	17,018	17,018	13,614	(3,404)	
5060 FICA	23,693	29,146	28,877	29,812	31,397	29,729	29,729	32,000	32,158	33,807	1,649	
5101 Attorney's Fees	-	-	-	-	-	-	-	-	-	-	0	
5102 Consulting Fees	-	500	-	22,800	-	-	-	-	-	-	0	
5102-6353 Consulting Fees-Creek Restoration	-	-	-	-	4,500	-	4,500	-	-	-	0	
5141 Internet Connectivity	-	-	-	-	-	-	-	-	-	-	0	
5190 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	0	
5300 Dues	1,736	1,755	1,866	1,755	1,930	1,755	1,755	2,303	1,755	3,975	2,220	
5310 Books & Subscriptions	-	-	-	-	-	-	-	-	-	-	0	
5320 Occupational Health	241	1,814	963	1,814	2,099	2,060	2,060	-	1,144	1,476	332	
5340 Cont Ed & Related Travel/Lodging	604	1,000	127	1,000	1,177	1,011	1,011	3,000	1,011	1,050	39	
5380 Mileage Reimbursement	2,618	2,000	1,200	2,000	3,009	2,000	2,000	500	2,000	5,000	3,000	Added GIS (Superintendent Conference)
5500 Ads & Notices	615	3,000	-	500	273	500	500	500	500	500	0	
5520 License & Permits	1,535	1,000	924	1,000	1,388	1,390	1,390	1,400	1,390	1,390	0	
5540 Postage & Shipping	-	-	-	-	-	-	-	-	-	-	0	
5560 Printing	-	-	-	-	-	-	-	-	-	-	0	
5580 Equipment Rentals	30,513	32,060	35,798	31,010	8,420	31,810	36,810	35,000	35,310	50,070	14,760	New 2024 fleet vs. 2017: rate incr. from \$720/car to \$1,120
5580-1815 Banquet Equipment	1,360	6,000	1,602	6,000	2,992	2,500	2,500	3,000	4,600	4,600	0	
5601 Telephone	323	1,980	236	336	216	215	215	216	216	348	132	
5602 Cell Phones	77	600	51	120	754	1,258	1,258	957	957	570	(387)	
5603 Cellular & Paging	-	-	-	-	-	-	-	-	-	-	0	
5780 Cable Services	1,963	1,800	2,208	1,900	2,665	2,160	2,160	2,160	2,160	3,000	840	
5881 Computer & Hardware Services	-	-	-	-	-	-	-	-	-	-	0	
5883 Contract Services	12,606	11,270	17,818	13,140	18,315	12,580	12,580	12,000	12,080	8,800	(3,280)	
5900 Public Relations	-	-	-	-	-	-	-	-	-	-	0	
5960 Employee Relations	-	-	-	-	-	-	-	-	-	-	0	
012-5050 Business Insurance	15,250	15,250	14,391	15,500	12,622	12,921	12,921	15,000	15,298	16,851	1,553	
012-5160 Audit Expense	4,600	4,800	5,000	5,000	5,100	5,500	5,500	6,000	6,000	6,000	0	
012-5180 Finance / Bank Charges	33,507	20,900	31,343	30,000	36,152	35,200	35,200	44,000	44,200	49,200	5,000	
016-5060 FICA	-	-	-	-	-	-	-	-	-	286	286	
016-5500 Ads & Notices	-	-	-	-	-	-	-	-	-	300	300	
016-5580 Equipment Rentals	-	-	-	-	-	-	-	-	-	500	500	
016-5650 Alarm Expenses	1,273	3,025	2,998	2,550	1,976	2,608	2,608	3,000	3,000	3,200	200	
016-5720 Electricity	15,454	22,000	14,041	22,354	11,665	15,600	15,600	15,000	15,000	18,000	3,000	
016-5740 Natural Gas	4,323	8,100	5,026	7,200	5,914	4,800	4,800	7,000	7,000	6,000	(1,000)	
016-5760 Water & Sewer	5,318	7,000	4,786	6,240	4,189	5,000	5,000	5,000	5,000	4,000	(1,000)	
016-5882 Custodial Maintenance	-	-	-	-	-	-	-	3,300	5,500	25,200	19,700	Added daily custodial service May-Oct.
016-5883 Contract Services	-	-	-	-	-	-	-	6,260	6,260	8,490	2,230	
SUBTOTAL SERVICES	178,871	215,413	118,728	242,224	176,086	213,557	223,057	225,177	231,620	278,999	47,379	

EXPENDITURES

REPAIRS

	Actual 2020	BUDGET 2020	Actual 2021	BUDGET 2021	Actual 2022	Budget 2022	Amended Budget 2022	2023 Y-E Proj. Based on 1/1 - 7/31/23 Actual & 8/1 - 12/31/22	Budget 2023	Budget 2024	Var. 2024 vs. 2023	Notes/Assumptions for 2024
6020 Building Repairs	6,595	4,000	2,172	4,000	16,781	13,000	24,000	3,000	20,000	20,000	0	
6060 Plumbing Systems Repairs	2,901	4,205	1,573	4,205	3,075	4,600	4,600	2,600	2,600	2,900	300	
6200 Vehicle Repairs	554	1,000	7,121	1,000	187	1,000	1,000	2,000	4,000	4,000	0	
016-6020 Building Repairs	-	-	-	-	3,630	-	-	23,591	4,500	5,500	1,000	
016-6060 Plumbing Systems Repairs	-	-	-	-	-	-	-	500	1,500	3,355	1,855	
016-6340 Equipment Repairs	710	-	-	-	877	-	-	2,068	1,500	3,000	1,500	
016-6500 Electrical Repairs	-	-	-	-	-	-	-	-	750	750	0	
SUBTOTAL REPAIRS	10,760	9,205	10,866	9,205	24,550	18,600	29,600	31,159	34,850	39,505	4,655	Range net, railings and asphalt repairs

SUPPLIES										Based on		Amended		2024 vs. 2023		Notes/Assumptions for 2024	
	Actual	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	1/1 - 7/31/23 Actual & 8/1 - 12/31/22		Budget 2022	Budget 2023	Budget 2024	Var.		
7001 Office Supplies	352	1,000	772	1,000	782	1,000	1,500	1,500	1,500	1,500		1,000	1,000	1,000	0		
7020 Equipment & Furniture	1,252	8,000	5,154	10,000	12,502	17,500	17,500	17,500	17,500	17,500		17,500	17,500	5,000	(12,500)	2023 budget - under counter refing and ice machine	
7030 Computer Supplies	-	-	-	-	-	-	-	-	-	-		-	-	-	0		
7031 Computer Software	-	-	-	-	-	-	-	-	-	-		-	-	-	0		
7032 Computer Hardware	-	-	-	-	-	-	-	-	-	-		-	-	-	0		
7070 Grounds Supplies	17,772	33,636	24,123	32,636	32,043	32,636	33,000	33,000	33,000	33,000		32,636	33,576	33,576	0		
7090 Buildings Supplies	2,618	5,950	20,809	5,950	10,922	5,950	8,000	8,000	8,000	8,000		5,950	-	7,450	7,450		
7100 Fuel	4,622	8,382	9,359	8,132	13,433	8,132	11,000	11,000	11,000	11,000		13,132	12,800	11,700	(1,100)		
7140 Vehicle Parts	12,069	18,595	28,340	18,595	17,517	18,595	16,000	16,000	16,000	16,000		18,595	17,595	17,595	0		
7520 Chemicals	19,362	22,858	19,551	22,358	18,829	22,358	21,000	21,000	21,000	21,000		22,359	22,241	22,241	0		
7600 Program Supplies	575	5,000	1,670	5,000	3,109	3,000	2,500	3,000	3,000	3,000		3,000	3,000	3,000	0		
7600-1813 Driving Range Supplies	9,776	12,000	5,961	12,000	21,812	16,000	11,000	11,000	11,000	11,000		23,000	18,000	18,000	0		
7620-1807 Pro Shop Merchandise	15,973	30,000	19,212	18,750	21,690	22,500	22,000	22,000	22,000	22,000		22,500	22,500	22,500	0		
7620-1812 Concessions Merchandise	19,299	47,500	33,672	40,000	35,999	43,280	43,000	43,000	43,000	43,000		37,280	43,280	43,280	0		
7680 Uniforms	-	2,000	1,993	2,000	883	2,000	2,000	2,000	2,000	2,000		2,000	2,000	2,000	0		
7700 First Aid	636	500	331	500	361	500	100	500	500	500		500	500	500	0		
016-7020 Equipment & Furniture	-	-	-	-	-	-	-	-	-	-		-	350	350	0		
016-7040 Custodial Supplies	615	1,000	733	1,000	648	1,000	1,000	1,000	1,000	1,000		1,000	1,300	1,300	0		
016-7050 Building Supplies	-	-	-	-	-	-	-	-	-	-		-	3,500	3,500	0		
SUBTOTAL SUPPLIES	104,921	196,421	171,680	177,921	190,330	194,452	191,416	191,416	191,416	191,416		200,452	199,142	192,992	(6,159)		

FIXED CHARGES AND OBLIGATIONS										Based on		Amended		2024 vs. 2023		Notes/Assumptions for 2024	
	Actual	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	BUDGET	Actual	1/1 - 7/31/23 Actual & 8/1 - 12/31/22		Budget 2022	Budget 2023	Budget 2024	Var.		
8910 Capital Purchases	-	40,000	-	70,000	-	244,000	-	552,516	-	665,692		552,516	672,516	-	(672,516)	Sprayer (\$50k), Rough mower (\$56,759 - from 2022-23)	
8910-6353 SCGC Creek Restoration	-	-	-	-	-	-	-	229,645	-	153,445		-	56,759	106,759	50,000		
8910-6354 SCGC Grounds Equipment	-	-	-	-	-	-	-	-	-	41,000		-	60,000	60,000	0		New clubhouse roof (\$60k)
8910-6355 SCGC Club House Improvements	-	-	-	-	-	-	-	-	-	-		-	-	-	-		
8910-6356 SCGC Club House Equipment	-	-	-	-	-	-	-	-	-	-		-	-	-	-		
8910-6357 SCGC Maint Shop Improvements	-	-	-	-	-	-	-	-	-	-		-	-	-	-		
8910-6358 SCGC Grounds Improvements	-	-	-	-	-	-	-	-	-	15,720		-	-	-	-		
8910-6368 SCGC Driving Range Improvements	-	-	-	-	-	-	-	-	-	-		-	15,000	32,000	32,000		Parking lot Seal Coating (\$12K), Bridge engineering (\$20k)
8931 Depreciation - Land Improvements	66,028	-	66,028	-	64,150	-	-	-	-	-		-	-	-	(15,000)		
8932 Depreciation - Buildings	36,974	-	35,796	-	35,391	-	-	-	-	-		-	-	-	-		
8933 Depreciation - Machinery	18,038	-	16,143	-	28,965	-	-	-	-	-		-	-	-	-		
8940 Amortization Expense	-	-	-	-	-	-	-	-	-	-		-	-	-	-		
8941 Amortization - Rights of Use Assets	-	-	-	-	34,332	-	-	-	-	-		-	-	-	-		
9910 Fund Transfers-EPD Debt	7,425	103,675	5,259	104,009	3,038	104,288	50,000	50,000	50,000	50,000		104,288	50,000	50,000	0		
9921 Int Exp - Install Contract-VP Debt	18,513	124,825	7,044	121,463	29,948	121,463	50,000	50,000	50,000	50,000		121,463	50,000	50,000	0		
9927 Int Exp - Lease Liabilities	-	-	-	-	1,044	-	-	-	-	-		-	-	-	-		
SUBTOTAL FIXED CHARGES	146,978	268,300	130,270	295,472	196,868	469,751	975,857	1,037,912	904,275	975,857		1,037,912	904,275	298,759	(605,216)		

TOTAL REVENUE	886,255	1,070,452	1,167,785	1,097,970	1,578,442	1,335,164	1,938,001	1,806,699	1,971,941	1,938,001		1,806,699	1,971,941	1,310,462	(661,479)		
Actual vs. Budget	83%		106%		87%												
TOTAL EXPENDITURES	759,853	1,070,328	812,294	1,096,705	995,970	1,283,771	1,831,939	1,877,432	1,790,259	1,831,939		1,877,432	1,790,259	1,255,910	(534,349)		
Actual vs. Budget	71%		74%		53%												
TOTAL BUDGET NET	126,402	124	355,491	1,265	582,472	51,393	106,062	(70,733)	181,682	106,062		(70,733)	181,682	54,552			

2023 Sugar Creek Banquets

Date	Function	# Guests
1/1 - 2/17/23	Banquet room closed for renovation	
Sat. 2/18	60th Birthday	50
Sun. 2/19	Baby Shower	60-65
Sat. 3/4	60th Birthday	70+
Sun. 3/12	80th Birthday	45-50
Sat. 3/25	Baby Shower	40-45
Sat. 4/1	Baby Shower	50+
Sun. 4/2	Baby Shower	55-60
Fri. 4/21	V.P. Mother/Son Dance	75-80
Sat. 4/22	60th Birthday	50
Sun. 4/23	Family Holiday	45-50
Sat. 4/29	Baby Shower	40-45
Sat. 5/6	1st Communion	50-60
Sun. 5/7	Bridal Shower	40-45
Mon. 5/8	V.P. New Trustee Welcome Event	45-50
Fri. 5/12	Salt Creek Dist. 48 Retirement	60+
Sat. 5/13	H. S. Graduation	60+
Sat. 5/20 (a.m.)	Ribbon Cutting - Creek Restoration Project	35-40
Sat. 5/20 (p.m.)	Engagement Party	40-45
Sun. 5/21	Baby Shower	45-50
Sat. 5/27	50th Birthday	55-60
Sun. 5/28	Graduation Party	60+
Fri. 6/2	O.P.R.F. Golf Outing/Banquet	60-65
Sat. 6/3	Life Celebration	50-60
Fri. 6/9 (a.m.)	Golf Outing	50+
Fri. 6/9 (p.m.)	Retirement Party	45-50
Sat. 6/10	1st Birthday	50-60
Sun. 6/11	Life Celebration	55-60
Sat. 6/17	90th Birthday	65-70
Fri./Sat. 6/23 & 6/24	Wedding Reception	70-75
Sat. 7/8	Baby Shower	45-50
Sat. 7/9	Bridal Shower	45-50
Sat. 7/2	Golf Outing/Banquet	50-60
Sun. 7/23	Birthday Party	65-70
Sat. 7/29	70th Birthday	40-45
Sun. 8/6	Family Reception	50
Sun. 8/13	Bridal Shower	55-60
Fri. 8/18	12th b-day party/dance	50-55
Sat. 8/19	Family Reunion	45-50
Sun. 8/20	Baby Shower	55-60
Wed. 8/30	Golf Outing/Banquet	40
Sun. 9/3	Family outing/banquet	45-50
Sat. 9/9	Family outing/banquet	50-60

Sun. 9/10	Family outing/banquet	55-60
Sat. 9/16	Outing/Banquet	60
Fri. 9/22	Elmhurst Chamber Outing/Banquet	60-70
Sat. 9/23	Church Outing/Banquet	45-50
Thu. 9/28	Elmhurst Police Outing/Banquet	40-45
Fri. 9/29	Family outing/banquet	55-60
Sat. 9/30	Adult Birthday	65-70
Thu. 10/5	Berkshire Hathaway Outing/Banquet	65-70
Fri. 10/6	V.P. Kiwanis/Rotary Night Golf/Banquet	40-45
Sat. 10/7	Baby Shower	40-50
Sun. 10/8	Church Outing/Banquet	40-45
Fri. 10/13	Elmhurst Fire Dept. outing/banquet	Rain Out
Sat. 10/14	Northwestern outing/banquet	Rain Out
Sun. 11/12	Baby Shower	70-80
Sat. 12/2	B-Fast w/Santa	65-70
Sun. 12/3	Family Holiday	35-40
Fri. 12/8	V.P. Department Holiday	30-35
Sat. 12/9	30th Birthday	40-45
Sun. 12/10	Baby Shower	35-40
Sun. 12/17	Family Holiday	45-50
Sat. 12/23	Family Holiday	40-50

Sugar Creek Golf Course CIP

PROJECT NAME	PROJECT CATEGORY	PROJECT TYPE	LAST REPLACED	BASE COST ESTIMATE OBTAINED IN	BASE COST ESTIMATE*	FISCAL YEAR	2024	2025	2026	2027	2028	2029-2033	TOTAL (2024-2033)
							COMPOUNDING INFLATION RATE OF: 6%						
Sugar Creek - Sprayer Replacement	Grounds Equipment	Asset Management	1996	2023	\$ 50,000	FY24	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Sugar Creek - Seal Coat - Parking Lot	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 12,000	FY24	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Sugar Creek - Clubhouse Roof Shingles Replacement	Building Exterior	Asset Management	2003	2023	\$ 60,000	FY24	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Sugar Creek - Kubota Bank Mower Replacement (Holdover from 2023)	Grounds Equipment	Asset Management	2002	2022	\$ 56,759	FY24	\$ 56,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,759
Sugar Creek - Clubhouse Steps and Ramp Handrail Replacement with ground level concrete repairs for ADA compliance	Building Exterior	Asset Management	2003	2023	\$ 124,450	FY25	\$ -	\$ 131,917	\$ -	\$ -	\$ -	\$ -	\$ 131,917
Sugar Creek - Heavy Utility Vehicle Replacement	Vehicles	Asset Management	2010	2023	\$ 35,000	FY25	\$ -	\$ 37,100	\$ -	\$ -	\$ -	\$ -	\$ 37,100
Sugar Creek - Topdresser Replacement	Grounds Equipment	Asset Management	1999	2023	\$ 25,440	FY25	\$ -	\$ 26,966	\$ -	\$ -	\$ -	\$ -	\$ 26,966
Sugar Creek - Path - Remove & Replace: #1 Fairway to Maintenance Bridge	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 60,000	FY25	\$ -	\$ 63,600	\$ -	\$ -	\$ -	\$ -	\$ 63,600
Sugar Creek - Path - Remove & Replace: Maintnenance Bridge to #3 tee circle (10,500 SF)	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 115,000	FY26	\$ -	\$ -	\$ 129,214	\$ -	\$ -	\$ -	\$ 129,214
Sugar Creek -EAST Bridge Repairs, Guardrails, Handrails As Required	Trails, Paths and Bridges	Asset Management	1989	N/A	\$ 10,000	FY24	\$ 10,000	\$ 140,768	\$ -	\$ -	\$ -	\$ -	\$ 150,768
Sugar Creek -WEST Bridge Repairs, Guardrails, Handrails As Required	Trails, Paths and Bridges	Asset Management	1989	N/A	\$ 10,000	FY24	\$ 10,000	\$ -	\$ 208,372	\$ -	\$ -	\$ -	\$ 218,372
Sugar Creek - F250 Truck Replacement	Vehicles	Asset Management	2003	2020	\$ 53,000	FY26	\$ -	\$ -	\$ 59,551	\$ -	\$ -	\$ -	\$ 59,551
Sugar Creek - Bunker Sand Replacement (10-year Maintenance)	Landscaping and Bodies of Water	Asset Management	2013	2022	\$ 47,700	FY26	\$ -	\$ -	\$ 53,596	\$ -	\$ -	\$ -	\$ 53,596
Sugar Creek - Reconfigure Paving at Cart Corral, pave access path, and add fence and gates for secured cart storage (3,500 SF)	Trails, Paths and Bridges	Upgrade		2023	\$ 62,500	FY26	\$ -	\$ -	\$ 70,225	\$ -	\$ -	\$ -	\$ 70,225
Sugar Creek - Path - Remove & Replace: from access gate on Van Buren to #7 Fairway. Upgrade to 12' wide thickened for heavy vehicle access	Trails, Paths and Bridges	Upgrade	2003	2023	\$ 105,900	FY26	\$ -	\$ -	\$ 118,989	\$ -	\$ -	\$ -	\$ 118,989
Sugar Creek - Entrance Fencing Rebuild	Building Exterior	Asset Management	2004		\$ 37,100	FY26	\$ -	\$ -	\$ 41,686	\$ -	\$ -	\$ -	\$ 41,686
Sugar Creek - Greens Mower Replacement	Grounds Equipment	Asset Management	2017	2022	\$ 58,300	FY27	\$ -	\$ -	\$ -	\$ 69,436	\$ -	\$ -	\$ 69,436
Sugar Creek - Path - Remove & Replace: #5 tee to #6 fairway (8,800 SF)	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 96,800	FY27	\$ -	\$ -	\$ -	\$ 115,290	\$ -	\$ -	\$ 115,290
Sugar Creek - Path - Remove & Replace: #3 fairway to #4 fairway (4,100 SF)	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 45,100	FY27	\$ -	\$ -	\$ -	\$ 53,715	\$ -	\$ -	\$ 53,715
Sugar Creek - Path - Remove & Replace: #9 fairway to #3 tee fairway (6,000 SF)	Trails, Paths and Bridges	Asset Management	2003	2023	\$ 66,000	FY27	\$ -	\$ -	\$ -	\$ 78,607	\$ -	\$ -	\$ 78,607
Sugar Creek - Irrigation System (Excluding Pump Station) Replacement	Mechanical Systems	Asset Management	1996	2022	\$ 424,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 567,408	\$ 567,408
Sugar Creek - Drainage Improvement Plan (Total 8,700 ft.)	Landscaping and Bodies of Water	Upgrade		2022	\$ 266,060	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,048	\$ 356,048
Sugar Creek - Maintenance Equipment Replacement (Future)	Grounds Equipment	Asset Management		2022	\$ 265,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,630	\$ 354,630
Sugar Creek - Irrigation Pump System and Building Replacement	Mechanical Systems	Asset Management	1975	2022	\$ 265,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,630	\$ 354,630
Sugar Creek - Driving Range Garage Replacement	Other	Asset Management	2005	2022	\$ 100,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,823	\$ 133,823
Sugar Creek - Driving Range Irrigation Replacement and Add New Irrigation	Mechanical Systems	Upgrade	2003	2022	\$ 53,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,926	\$ 70,926
Sugar Creek - Driving Range - Netting Replacement (with 10-year Net)	Park Amenities	Asset Management	2019		\$ 265,000	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 354,630	\$ 354,630

PROJECT NAME	PROJECT CATEGORY	PROJECT TYPE	LAST REPLACED	R C E	BASE COST ESTIMATE OBTAINED IN	BASE COST ESTIMATE*	FISCAL YEAR	2024	2025	2026	2027	2028	2029-2033	TOTAL (2024-2033)
								COMPOUNDING INFLATION RATE OF: 6%						
Sugar Creek - Tee Leveling and Renovation	Other	Asset Management	2003			\$ 137,800	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,407	\$ 184,407
Sugar Creek - Forward Tee Construction (Add Forward Tees on 1, 4, 6, and 7)	Other	Upgrade				\$ 33,920	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,393	\$ 45,393
Sugar Creek - Irrigation and Pumpstation Consultant	Professional Services	Planning	1996			\$ 31,800	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,556	\$ 42,556
Sugar Creek - Irrigation Electronics (out of Floodplain) Relocation	Mechanical Systems	Upgrade	1996			\$ 26,500	FY29-33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,463	\$ 35,463
								\$ 198,759	\$ 400,351	\$ 681,632	\$ 317,048	\$ -	\$ 2,499,912	\$ 4,097,704

Elmhurst Park District
2024-2033 Capital Plan Summary

Summary of Proposed 2024-33 Capital Project Expenses
New and Major Development Projects

DEPARTMENT	LOCATION	PROJECT NAME	PROJECT CATEGORY	PROJECT TYPE	LAST REPLACED	BASE COST ESTIMATE OBTAINED IN	BASE COST ESTIMATE*	FISCAL YEAR	2024	2025	2026	2027	2028	2029-2033	TOTAL (2024-2033)	FUTURE 10+ YEARS (2034+)	NOTES
									COMPOUNDING INFLATION 6%								
Sugar Creek	Sugar Creek Golf Course	Sugar Creek - Maintenance Facility Design	Professional Services	Planning	N/A		\$ 26,500	FY24	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500		
Sugar Creek	Sugar Creek Golf Course	Sugar Creek - Maintenance Facility Redevelopment (Demo and Rebuild Facility)	New Construction	New/Major Redevelopment	N/A		\$ 1,084,910	FY26	\$ -	\$ -	\$ 1,219,005	\$ -	\$ -	\$ -	\$ 1,219,005		
									\$ 26,500	\$ -	\$ 1,219,005	\$ -	\$ -	\$ -	\$ 1,245,505		

Administration
Facilities
Information Technology
Parks
Recreation
Special Use Facilities
Sugar Creek

Asset Management
New/Major Redevelopment
Planning
Upgrade

225 S. Prospect Avenue (Wilder Park)	FY24	Athletic Fields
Administrative Office	FY25	Building Exterior
Ben Allison Park	FY26	Building Interior
Berens Park	FY27	Fitness Equipment
Butterfield Park	FY28	Grounds Equipment
Butterfield Park Recreation Building	FY29-33	Information Technology
Centennial Park	FY34+	Land Acquisition
Conrad Fischer Park		Landscaping and Bodies of Water
Courts Plus Fitness Center		Lighting
Crescent Park		Mechanical Systems
Crestview Park		New Construction
Crestview Park Recreation Building		Outdoor Athletic Courts
The Depot		Outdoor Bathrooms
District-wide		Park Amenities
Dog Park		Parking Lots
East End Park		Play Areas
East End Pool and Bathhouse		Pools and Spraygrounds
Eldridge Park		Professional Services
Eldridge Park Recreation Building		Trails, Paths and Bridges
Glos Memorial Park		Vehicles
Golden Meadows Park		Other
Horticultural Complex		
The Hub		
Jaycee Tot Lot		
Kies Recreation Center		
Kiwanis Park		
Location To Be Finalized		
Maple Trail Woods		
Marjorie Davis Park		
Park District Maintenance Facility		
Pick Park		
Pioneer Park		
Plunkett Park		
Safety Town (Wild Meadows Trace)		
Salt Creek Greenway Trail		
Salt Creek Park		
Sleepy Hollow Park		
Smalley Pool and Bathhouse		
Sugar Creek Golf Course		
Sugar Creek Golf Course Clubhouse		
Sugar Creek Golf Course Maintenance Facility		
Van Voorst Park		
Wagner Community Center		
Washington Park		
Wild Meadows Park		
Wild Meadows Trace		
Wilder Mansion		
Wilder Park		
Wilder Park Recreation Building		
York Commons Park		