

Cary Park District Board of Commissioners

Committee of the Whole Meeting

August 8, 2024, 7:00pm

Community Center, 255 Briargate Rd. Cary, IL

Matters From the Public During Meetings – Board Policy 1-005d

1. The Board will hold Matters from the Public as part of any public open meeting.
2. Individuals interested in making comment will be asked to provide their name and asked to provide their address and/or their city/village of residence at the time they are recognized to comment during a public meeting. An individual who declines to provide their name, address or city/village of residence shall be allowed to comment.
3. Each individual indicating their interest to participate in Matters from the Public will be allowed up to five minutes to complete their comments. The Board may reduce this time limit if the need is so determined by majority vote of those present. The maximum amount of time that the Board will hear matters from the public at a meeting is thirty (30) minutes at a meeting. If members of the public are unable to comment due to time constraints, they should be encouraged to submit written comments or to attend another meeting when they may address the Board.
4. Individuals who have specific questions, or are interested in particular aspects of the District's operations or projects which may not appear on the published agenda should be encouraged to contact the Executive Director to review their questions or specific information.
5. The Matters from the Public portion of the agenda is for public comment only. It is improper for the Board to comment or respond to comments made during Matters from the Public.
6. The Board can temporarily modify or suspend these guidelines during a meeting if so determined by a majority vote of those present.

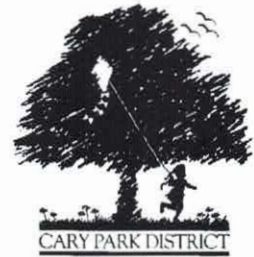
Regular, Special and Committee of the Whole Meetings

Regular and Special Board Meetings -- The Board may take final action on any matter posted to the Consent or Action Items portions of the agenda in a Regular or Special Board Meeting. Items posted under Discussion Items may not have final action considered.

Committee of the Whole Meetings – The Committee of the Whole is a recommending body only and no final action may be taken on any agenda item at a Committee of the Whole Meeting. Matters discussed and recommended during a Committee of the Whole Meeting are considered “draft(s)” until included on an agenda at a Regular or Special Board Meeting for final action.

Public Meeting Notice

Cary Park District
Board of Commissioners
Committee of the Whole
August 8, 2024
7:00 p.m.
Community Center
255 Briargate Road
Cary, Illinois



AGENDA

- I. Call to Order
- II. Roll Call, Pledge of Allegiance
- III. Matters from the Public, Commissioners and Staff
- IV. Approval of Minutes
 - A. July 11, 2024.
- V. Directions Items
 - A. For Direction to the Board for Consideration
 1. Request to Bid, Foxford Hills Golf Club Drainage Improvements.
- VI. Discussion Items
 - A. For Discussion/Information Only
 1. 2024 Tax Levy.
- VII. Adjournment

Note: In compliance with the American with Disabilities Act, this and all other meetings of the Cary Park District are located in facilities that are physically accessible to those who have disabilities. If additional reasonable accommodations are needed for persons who qualify under the Act as having a "disability", please contact the Park District during normal business hours at 847-639-6100 at least 48 hours prior to any meeting so that such accommodations can be provided.

Providing exceptional recreation, parks and open space opportunities.

Cary Park District
Board of Commissioners
Committee of the Whole Meeting
July 11, 2024
7:00 PM
Community Center
255 Briargate Road
Cary, IL

Minutes

Board Members Present: Carasso, Stanko, Victor, Renner, Frangiamore.

Staff Present: Jones, Horn, Kelly, Hall, Krueger, Mach, Raica, Tillson, Hughes.

Public Present: Jenay DiOrion, Laura Tuman.

President Frangiamore called the meeting to order at 7:01 PM.

Frangiamore asked if there were any Matters from the Public, Commissioners, and Staff.

Under Matters from the Public, none.

Under Matters from Commissioners, Renner shared brief feedback on Stars N' Stripes Fest and what a great success it was. Renner thanked the staff for all their hard work. Victor shared she was unable to attend the event but heard a lot of positive feedback from the community. Victor requested staff to designate some volunteer parking spots closer to the event, especially for some of the older volunteers from the Citizen's Police Academy Alumni. Stanko stated the event was a huge success and the staff did a wonderful job with it. Carasso and Frangiamore echoed Stanko's comments and thanked the staff for all the hard work that went into that event.

Under Matters from Staff, Jones shared how proud he is of all the staff and everything that went into planning the Stars N' Stripes Fest and all the work that went into the setup the day of and execution of the event, despite the unfavorable weather. Raica provided the Board with an update on the Lions Park Paving project by sharing some information from the preconstruction meeting that was held on July 9 and that the next couple weeks will consist of on-site preparations to begin the project. Raica stated the project is slated to be completed by late September/early October.

The minutes from the June 13, 2024, COW meeting were presented for approval.

Stanko moved to approve the minutes as presented. Second by Victor.

Voice vote: Yes – 5. No – None. Motion carried.

The first Direction Item was Replacement, 2014 Ford F-150 Super Crew 4x4 Truck. Mach stated the current F-150 Truck had a replacement timeline of 7 year and is presently in its 9th year of service. Mach

further stated the truck was predominantly used by the Safety and Risk Manager until April 2023 and is now used on regular basis by Facility Maintenance staff or the Safety Coordinator. Mach shared staff have been attempting to replace this vehicle for several years now, but it has been a challenge to find a replacement through the National Auto Fleet Group or the State of IL bid contact process. Mach stated a new 2023 F-150 became available through Morrow Brothers Ford, Inc. and is offering a trade in value of \$4,600 for the 2014 F-150. Mach further stated staff signed the quote to lock in the details and potentially hold the vehicle with the understanding that neither the dealer nor Park District is bound to it.

Carasso moved to recommend Board of Commissioners approval for the purchase of a 2023 Ford F-150 Crew Cab 4x4 Truck with a 6'6" bed in the amount of \$47,987.00 from Morrow Brothers Ford, Inc. in Greenfield, IL. Second by Renner.

Stanko asked if staff plan to convert the truck to propane. Mach responded yes. Renner asked for confirmation that the 2014 F-150 would be traded in. Jones responded yes, the truck is set to be traded in with the sale. Frangiamore asked how close this truck was to the truck staff originally planned to order. Mach responded it is a very similar truck.

Roll call vote: Yes – Carasso, Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

The second Direction Item was Ordinance O-2024-25-03, an Ordinance Authorizing the Sale or Conveyance of Personal Property belonging to the Cary Park District. Kelly stated the Board approves disposal of personal property belonging to the Park District for equipment that was valued at \$500.00 or greater at the time of purchase. She further stated on multiple occasions each fiscal year, staff brings a disposal ordinance to the Board for consideration. Kelly stated that typically the equipment is disposed via trade-in through a vendor, scrapped, electronic recycling or sold using a public auction platform.

Carasso moved to recommend Board of Commissioners approval of Ordinance O-2024-25-03, An Ordinance Authorizing the Sale or Conveyance of Personal Property belonging to the Cary Park District. Second by Victor.

Stanko asked if the Group of 80 Golf Carts was being listed for sale. Jones responded no, they are being traded in with the purchase of the new golf cart fleet. Jones stated that agreement has already been finalized and approved by the Board, but fleet still needs to be listed since they are being disposed of by the Park District via trade in.

Roll call vote: Yes – Carasso, Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

The third Direction Item was Revisions, Policy 4-001, Philosophy of Human Resource Management; Policy 4-003, At Will Employment; Policy 4-008 Employee Performance Appraisals; Policy 4-008a, Performance Appraisal – Executive Director; Policy 4-009, Employee Positions and Job Descriptions; Policy 4-010b, Consolidated Omnibus Budget Reconciliation Act (COBRA) Compliance; Policy 4-012, Employee Concerns, Comments and Appraisals; Policy 4-013b, Personal Time Off (PTO); Policy 4-013d, Leaves of Absence, Other; Policy 4-015, Abused and Neglected Child Reporting (Mandated Reporter Requirements); Policy 4-017, Personal Relationships; Policy 4-024, Background Check & Criminal Offense Investigation.

Jones stated the Park District has adopted many best practices set forth via the Illinois Distinguished Accreditation program, one being the review of the personnel policies of the agency every 5 years. He further stated ahead of the Park District's review to become a five-time recipient of the Distinguished Accreditation, the Board should review these policies. Jones stated the last review was started in February 2020, but was never completed due to COVID, therefore the last full review was completed in 2016 but since that time all policies impacted by changes in the law or desired by the agency have been updated. Jones introduced Tillson, Human Resources Manager, who gave a presentation of the policies and recommended modifications from a team of employees as well as the Park District's attorney. Tillson walked the Board through each of the modified policies.

Stanko shared he is not comfortable with the language #2 and #3 in Policy 4-024, Background Check & Criminal Offense Investigation. Stanko stated the issue is with the wording "should require", rather than it reading "will be required". Renner asked if that language is taken from somewhere else and that's why it reads that way. Jones responded no and explained further that the word "should" was used when the policy was written and the word "should" is being recommended to remain as is. Jones stated that Park District will follow the law and does presently. Jones cited an example of a requirement in the law, that is to submit a background check on employees including minor employees. Jones noted that for minor employees there is no response to the background check, nor will there be yet this is a part of the law that the Park District follows. If at some point the law is changed, the policy language does not need to be revised.

Renner moved to recommend Board of Commissioners approval of Policy 4-001, Philosophy of Human Resource Management; Policy 4-003, At Will Employment; Policy 4-008 Employee Performance Appraisals; Policy 4-008a, Performance Appraisal – Executive Director; Policy 4-009, Employee Positions and Job Descriptions; Policy 4-010b, Consolidated Omnibus Budget Reconciliation Act (COBRA) Compliance; Policy 4-012, Employee Concerns, Comments and Appraisals; Policy 4-013b, Personal Time Off (PTO); Policy 4-013d, Leaves of Absence, Other; Policy 4-015, Abused and Neglected Child Reporting (Mandated Reporter Requirements); Policy 4-017, Personal Relationships; Policy 4-024, Background Check & Criminal Offense Investigation, as revised. Second by Stanko.

Roll call vote: Yes – Carasso, Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

At 7:37 PM, a motion was made by Stanko to enter Closed Session for the purpose of A. Purchase or Lease of Real Property (5 ILCS 120/2 © (5)). Second Renner.

Roll call vote: Yes – Carasso, Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

Frangiamore reconvened Open Session at 7:44 PM.

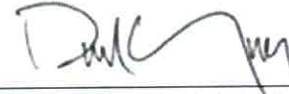
Frangiamore summarized Closed Session as follows: The Board discussed Purchase or Lease of Real Property.

Frangiamore asked for a motion to adjourn.

Motion to adjourn the meeting by Renner. Second by Stanko.

Voice vote: Yes – 5. No – None. Motion carried.

Meeting adjourned at 7:45 PM.



Daniel C. Jones, Secretary
Park District Board of Commissioners

Committee Memo

To: Committee of the Whole
From: Dan Jones, Executive Director
Dave Raica, Director of Planning and Development
John Miles, General Manager, FHGC
Date: August 8, 2024



RE: Request to Bid – FHGC Drainage Improvements.

Providing exceptional recreation, parks and open space opportunities.

Introduction

The FY2024-25 budget includes a project within the Foxford Hills Golf Club Fund to complete improvements on the south side of the Driving Range.

Background

Effective drainage of storm water along the southern edge of the driving range and along the northern edge of the parking lot, has been impacted by decaying features that make up the infrastructure in place to support it. This has led to both a lack of water movement and uncontrolled water movement. The result has been standing water, saturated areas and erosion as water moves along the path of least resistance. The impact on operations has been an inability to access this area to retrieve range balls and effectively/efficiently pick the balls and return them to the ball dispenser for sale to customers. These challenges have had a negative impact on operations and generation of revenue and income for Foxford Hills Golf Club.

At the February 8, 2024 COW meeting a presentation was made to the Board, by HR Green and staff, on the proposed improvements along with an Opinion of Cost (OPC). The OPC at that time was estimated at \$85,000 + 20% design contingency.

The final OPC and total project cost attached to the memo, produced by HRG lists an estimate of a \$130,000 + 5% design contingency. The major change from the OPC presented in February 2024 to the final OPC relates to restoration and a construction access drive. The previous plans did not include a construction access drive that is required by the Village of Cary. Originally staff discussed completing restoration of the area, specifically the turf grown in, whether placement of sod or seed, to be executed by the golf staff. After further discussion, it was decided to abandon this approach and include it in the contractor's scope of work, due to the workload of golf staff and the warranty provided by contractor. Both items led to an increase in the final OPC.

Key Dates

August 12 – Bid release
August 20 - Onsite pre-bid meeting
August 27 – Bid opening
September 26 – Bid results presented to the Board of Commissioners
October 7 – Construction begins
December 15, 2023 – Final completion

Staff Recommendation

Staff recommends the project be bid and the results presented directly to the Board of Commissioners at a future Board meeting.

Committee Memo

Motion(s) To Consider

Move to direct the Executive Director to let the bid for the Foxford Hills Golf Club Drainage Improvements and bring the results of the process direct to the Board of Commissioners for final consideration.



PROJECT: Foxford Hills Drainage Study, Cary Illinois
 CLIENT: Cary Park District
 HR GREEN, INC.
 JOB NUMBER: 2302426.01
 Prepared by: Mike Lewis
 Reviewed by: Andrea Pracht, P.E., CFM
 Prepared Date: 07/11/2024
 Plan Set Date: 07/11/2024

**FINAL ENGINEER'S OPINION OF PROBABLE COSTS (EOPCC)
 FOXFORD HILLS DRAINAGE STUDY
 CARY PARK DISTRICT**

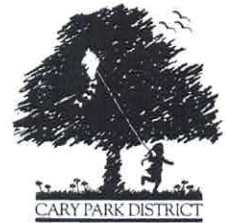
| FOXFORD HILLS DRAINAGE STUDY | | | | | | |
|---|------------|---|-------|----------|-------------|----------------------|
| | PAY ITEM # | CODED PAY ITEMS | UNITS | QUANTITY | UNIT COST | COST |
| 1 | XXXXXXX | PRE-CONSTRUCTION VIDEO | L SUM | 1 | \$ 250.00 | \$ 250.00 |
| 2 | 20101300 | TREE ROOT PRUNING | EACH | 12 | \$ 150.00 | \$ 1,800.00 |
| 3 | 20101301 | TREE TRUNK PROTECTION | EACH | 12 | \$ 150.00 | \$ 1,800.00 |
| 4 | 20101000 | TEMPORARY FENCE (CONSTRUCTION FENCING) | FOOT | 1,235 | \$ 2.00 | \$ 2,470.00 |
| 5 | 28000400 | PERIMETER EROSION BARRIER | FOOT | 200 | \$ 3.50 | \$ 700.00 |
| 6 | 20201200 | REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL | CU YD | 10 | \$ 65.00 | \$ 650.00 |
| 7 | X21400100 | GRADING AND SHAPING DITCHES | FOOT | 560 | \$ 18.00 | \$ 10,080.00 |
| 8 | X0301271 | REMOVE EXISTING UNDERDRAINS | FOOT | 450 | \$ 2.00 | \$ 900.00 |
| 9 | 28000305 | TEMPORARY DITCH CHECKS | FOOT | 110 | \$ 15.00 | \$ 1,650.00 |
| 10 | 28000500 | INLET AND PIPE PROTECTION | EACH | 4 | \$ 150.00 | \$ 600.00 |
| 11 | 28100101 | STONE RIPRAP, CLASS A1 | SQ YD | 63 | \$ 55.00 | \$ 3,465.00 |
| 12 | 28100105 | STONE RIPRAP, CLASS A4 | SQ YD | 63 | \$ 70.00 | \$ 4,410.00 |
| 13 | X0325592 | REMOVE STONE RIPRAP | SQ YD | 28 | \$ 70.00 | \$ 1,960.00 |
| 14 | X21100100 | RESTORATION | SQ YD | 3,200 | \$ 18.00 | \$ 57,600.00 |
| 15 | 28200200 | FILTER FABRIC | SQ YD | 63 | \$ 5.50 | \$ 347.00 |
| 16 | 54262712 | HDPE FLARED END SECTIONS 12" | EACH | 1 | \$ 450.00 | \$ 450.00 |
| 17 | X60108500 | PIPE UNDERDRAINS 12" (SPECIAL) (HDPE PERFORATED) | FOOT | 185 | \$ 70.00 | \$ 12,950.00 |
| 18 | X60108500 | PIPE UNDERDRAINS 12" (SPECIAL) (HDPE SOLID) | FOOT | 263 | \$ 55.00 | \$ 14,465.00 |
| 19 | X60234200 | INLETS, 30" NYLOPLAST DRAIN BASIN OR EQUIVALENT WITH OPEN LID | EACH | 4 | \$ 2,400.00 | \$ 9,600.00 |
| 20 | X60500060 | REMOVING INLETS (18" HDPE) | EACH | 1 | \$ 200.00 | \$ 200.00 |
| 21 | Z0013798 | CONSTRUCTION LAYOUT | L SUM | 1 | \$ 2,000.00 | \$ 2,000.00 |
| 22 | XXXXXXX | TEMPORARY CONSTRUCTION ACCESS | EACH | 1 | \$ 2,000.00 | \$ 2,000.00 |
| 23 | 21100100 | TOPSOIL FURNISH AND PLACE | SQ YD | 100 | \$ 6.00 | \$ 600.00 |
| SUBTOTAL CONSTRUCTION COST - PRE-FINAL | | | | | | \$ 130,947.00 |
| CONTINGENCY AT FINAL PLANS (5%) | | | | | | \$ 6,547.35 |
| OVERALL TOTAL FOR FINAL PLANS | | | | | | \$ 137,494.35 |

Project Assumptions/Notes/Comments:

HRG is not a construction cost estimator or construction contractor, nor should HRG's rendering an opinion of probable construction costs be considered equivalent to the nature and extent of service a construction cost estimator or construction contractor would provide. HRG's opinion will be based solely upon his or her own experience with construction. This requires HRG to make a number of assumptions as to actual conditions that will be encountered on site; the specific decisions of other design professionals engaged; the means and methods of construction the contractor will employ; the cost and extent of labor, equipment and materials the contractor will employ; contractor's techniques in determining prices and market conditions at the time, and other factors over which HRG has no control. Given the assumptions which must be made, HRG cannot guarantee the accuracy of his or her opinions of cost, and in recognition of that fact, the CLIENT waives any claim against HRG relative to the accuracy of HRG's opinion of probable construction cost.

Committee Memo

To: Committee of the Whole
From: Dan Jones, Executive Director
Vicki Krueger, Director of Finance & Administration
Date: August 8, 2024



RE: Preliminary Levy Discussion

Providing exceptional recreation, parks and open space opportunities.

Introduction

The Board of Commissioners approves an annual Levy Ordinance in November to request property taxes to be collected for park and recreation purposes. The information presented tonight is to prepare the Board of Commissioners for Levy discussions in October and to provide direction to staff as it pertains to the structure of the Levy, prior to presentation and recommendation of the Levy in October.

The schedule of activities associated with the eventual filing of the levy ordinance with the McHenry County Clerk is as follows:

July/August – preliminary discussion on levy by the Board of Commissioners.

October – staff provides levy estimate for Board of Commissioners review and discussion. The estimate developed by staff is reflective of the Board discussion during the preliminary discussion in July/August.

November – levy ordinance is presented to the Board for approval. Upon approval, the levy ordinance is filed with the County Clerk.

March/April – tax extension, based on levy requests, are submitted to the agencies by the Clerk for review.

May – the first installment of property taxes is collected by the Clerk and distributed to agencies.

Background

At times, the term “Levy” and “Extension” are used interchangeably. However, these terms have different meanings. A levy is a request that property taxes be collected for park and recreation purposes which includes specific amounts requested by fund. Whereas an extension is the maximum amount of taxes an agency may collect for park and recreation purposes as determined by the County Clerk’s office.

If the request number is made lower than the available tax revenues to be extended, those funds will be lost to the taxing body forever. If the desire of the taxing body is to collect all tax revenues legally available to it, a request should be made higher than the amount of tax revenue expected to be extended to the taxing body.

The control mechanism that prevents a taxing body from requesting tax revenues at any amount, is PTELL (Property Tax Extension Limitation Law), or the tax cap. The tax cap limits taxing bodies to the lesser of 5% or the increase in the consumer price index (CPI) as well as any new growth that occurred within the taxing bodies’ boundaries. Therefore taxing bodies who wish to collect all tax revenues

Committee Memo

legally available to it, should submit a request that places an umbrella over the top of these factors, understanding that by law there are limits to what will ultimately be extended to a taxing body.

Another legal item in this process is the size of the request compared to the previous year's extension. Should the request exceed 5% of the previous year's extension of taxes, additional disclosure is required by the taxing body.

Below are factors that past Boards have used when deciding how to structure the Levy.

Consumer Price Index (CPI) – During the current budget, a CPI of 5.0% increase was used. For the upcoming budget, FY 25-26, a CPI of 3.4% increase will be used. Per the Tax Extension worksheet attached, the increase due to a 3.4% change in CPI results in \$154,928 in tax revenue. The latter does not take into account new growth.

New Growth – The historical information spreadsheet attached shows an increase in new growth of \$771,211 or 19% over the previous year. For the current fiscal year, tax revenue generated from new growth was \$35,543. This is an increase of \$4,843 over the previous year. New growth is defined as new construction/development that has not yet been captured as part of the EAV and may only be estimated during the preparation of the levy.

EAV - The Historical Information Spreadsheet shows an increase in the EAV of 4.15% or \$30,947,709 in tax levy year 2023. In 2022 the increase in EAV was 8.11%. The increase for 2024 is not known currently.

Costs - The "Cost Increases" spreadsheet indicates an estimated increase in key cost categories of \$271,070 for all levy supported funds.

State Equalizer – The impact on the State Equalizer is unknown at this time. The last State Equalizer was instituted in FY 13/14 and was 1.0243.

Below are the options that past Boards have used in their discussion of the Levy.

- (1) Structure the Levy to capture the increase due to CPI plus any new growth that may have occurred within the Park District. Except for the past two years when inflation exceeded 5%, this is the same approach that was taken since FY 2015-2016. This option may impact the Corporate and/or Recreation Fund and funding for CERF and/or capital projects. While this option captures CPI plus new growth, it will not be enough to offset the anticipated increases in expenditures. If necessary, those increases would be covered via fees and charges.
- (2) Implement Option One, but then abate a portion of the Park District's Annual Rollover Bond equal to the CPI increase in taxes for capped funds. This approach was last taken in FY 2014-15. In this option, the Park District will incur additional expenditures with no offsetting revenue. As a result choosing this option may impact available funding for CERF and/or capital projects. Items in the 10-year Capital Projects Plan and/or CERF schedule may be modified, delayed, or possibly foregone.

Committee Memo

The benefit of abating the bond is that the increase is lost for only one year, the Levy is not impacted long term and holds the line on taxes for the year.

- (3) For capped funds, submit a request that is equal to the taxes extended in 2024. (This would NOT request the CPI increase in taxes on capped funds or be high enough to capture new growth) This will impact the Corporate and Recreation Fund. If this option is chosen, the Park District would not capture the increase in CPI and new growth now, nor would it capture the increase in CPI and new growth in the future years. (The impact of not capturing the CPI increase in taxes is illustrated in Attachment A). Further evaluation may be required by Staff when preparing the FY2025-26 budget pending the need for additional resources to fulfil the directives of the Board.

While three options are presented above, variations to each may also be considered and/or discussed.

The following factors associated with the work to be accomplished by the Park District in the upcoming and future years should be considered during the discussion.

- Comprehensive Master Plan Update 2025 – its fair to expect the result of this will be the community’s desire for improved and new programs, facility and park features.
- Space needs analysis – the Park District remains in a growth mode and has outgrown its existing spaces to house staff and team members.
- Implement a new Financial System
- Evaluate funding options for CERF with the addition of the capital equipment replacement needs associated with maintaining and improving upon the recreation and facility programing areas.
- Consolidation of TIF’s/creation of TIF 3 – Potential impact to the Park District
- Sands Main Street Prairie Advancement Plan
- Cary Grove and Saddle Oaks Park Improvements (playground replacement): FY 2026-27
- Foxford Hills & Cambria Park Improvements (playground replacement): FY 2027-28

It should also be noted that the Action Plan is a five-year plan and additional projects in future years will require funding that may be collected in years prior to the year the project is implemented.

Staff Recommendation

No recommendation to the Committee currently. This is for discussion purposes by the Board of Commissioners in advance of the preparation of the levy ordinance in October.

Motion(s) to Consider

None.

Attachment A: Impact of Option Three

2024 Tax Capped Funds 4,784,535

| Levy Year | Assumed CPI | Maximum Tax Capped Funds | Assumed CPI taken by CPD | Allowed Tax Capped Funds | Annual Reduction in Tax Capped Funds | Cumulative Reduction in Tax Capped Funds |
|-----------|-------------|--------------------------|--------------------------|--------------------------|--------------------------------------|--|
| 2024 | 3.40% | 4,784,535 | 0.00% | 4,556,700 | 227,835 | 227,835 |
| 2023 | 5.00% | 4,528,445 | 1.90% | 4,312,804 | 215,640 | 443,475 |
| 2024 | 1.90% | 4,614,485 | 1.90% | 4,394,748 | 219,737 | 663,213 |
| 2025 | 1.90% | 4,702,160 | 1.90% | 4,478,248 | 223,912 | 887,125 |
| 2026 | 1.90% | 4,791,501 | 1.90% | 4,563,335 | 228,167 | 1,115,292 |
| 2027 | 1.90% | 4,882,540 | 1.90% | 4,650,038 | 232,502 | 1,347,794 |
| 2028 | 1.90% | 4,975,308 | 1.90% | 4,738,389 | 236,919 | 1,584,713 |
| 2029 | 1.90% | 5,069,839 | 1.90% | 4,828,418 | 241,421 | 1,826,134 |
| 2030 | 1.90% | 5,166,166 | 1.90% | 4,920,158 | 246,008 | 2,072,142 |
| 2031 | 1.90% | 5,264,323 | 1.90% | 5,013,641 | 250,682 | 2,322,824 |
| 2032 | 1.90% | 5,364,345 | 1.90% | 5,108,900 | 255,445 | 2,578,269 |
| 2033 | 1.90% | 5,466,268 | 1.90% | 5,205,969 | 260,298 | 2,838,567 |
| 2034 | 1.90% | 5,570,127 | 1.90% | 5,304,883 | 265,244 | 3,103,811 |
| 2035 | 1.90% | 5,675,959 | 1.90% | 5,405,675 | 270,284 | 3,374,095 |
| 2036 | 1.90% | 5,783,802 | 1.90% | 5,508,383 | 275,419 | 3,649,514 |
| 2037 | 1.90% | 5,893,695 | 1.90% | 5,613,043 | 280,652 | 3,930,167 |
| 2038 | 1.90% | 6,005,675 | 1.90% | 5,719,690 | 285,985 | 4,216,151 |
| 2039 | 1.90% | 6,119,783 | 1.90% | 5,828,364 | 291,418 | 4,507,569 |
| 2040 | 1.90% | 6,236,059 | 1.90% | 5,939,103 | 296,955 | 4,804,524 |
| 2041 | 1.90% | 6,354,544 | 1.90% | 6,051,946 | 302,597 | 4,879,287 |
| 2042 | 1.90% | 6,475,280 | 1.90% | 6,166,933 | 308,347 | 4,971,993 |

2024 Tax Extension
 2023 Rate Setting EAV \$ 777,275,491

| Fund | 2024 Extension | Rate/\$100 EAV | FY 24/25 | | |
|--------------------------|------------------------|-----------------|------------------------------------|---------------------------|--------------|
| | | | Budgeted Operating Expenditures | Corporate Debt Service | Total |
| Corporate | \$2,720,464.22 | 0.350000 | \$ 2,387,731 | \$ 1,116,088 | See Note A |
| Recreation | 1,312,740.58 | 0.168890 | 3,183,406 | | |
| Liability Insurance | 102,001.86 | 0.013123 | 117,801 | | |
| Audit | 3,497.74 | 0.000450 | 10,850 | | |
| Paving & Lighting | 4,997.88 | 0.000643 | 1,500 | | |
| IMRF | 132,999.61 | 0.017111 | 151,950 | | |
| Social Security | <u>279,997.95</u> | <u>0.036023</u> | 258,000 | | |
| Total Capped Funds | \$ 4,556,699.84 | 0.586240 | \$ 6,111,238 | \$ 1,116,088 | \$ 7,227,326 |
| Special Recreation | 310,910.20 | 0.040000 | | | |
| Revenue Recapture | <u>11,402.63</u> | <u>0.001467</u> | | | |
| Total Excluding Rollover | 4,879,012.67 | 0.627707 | | | |
| Bond 2023 Limited | <u>850,829.07</u> | <u>0.109463</u> | | | |
| Total All Funds | \$ <u>5,729,841.74</u> | <u>0.737170</u> | | | |

Note A: A transfer of \$361,298 in non tax revenues from the Recreation Fund to the Corporate Fund was budgeted in FY 24/25

| | |
|-----------------------------------|----------------------|
| Total Capped Funds | \$ 4,556,699.84 |
| Levy Year 2024 CPI | <u>3.40%</u> |
| Increase due to CPI | \$ <u>154,927.79</u> |
| Percent of Operating Expenditures | <u>2.54%</u> |

Cary Park District
 Historical Equalized Assessed Value

| Tax Levy Year | EAV | Percent Incrs/decrs | CPI incr. (Note) | EAV | | New Growth EAV as % of Prior Yr EAV | State Equalizer |
|------------------|------------------|------------------------|------------------------|------------|--------------|---|--------------------|
| | | | | Annexed In | New Growth | | |
| 2024 | To Be Determined | | 3.40% | | | 0.00% | 1.0000 |
| 2023 | \$ 777,275,491 | 4.15% | 5.00% | | \$ 4,821,510 | 0.65% | 1.0000 |
| 2022 | \$ 746,327,782 | 8.11% | 5.00% | | \$ 4,050,299 | 0.59% | 1.0000 |
| 2021 | \$ 690,331,386 | 3.24% | 1.40% | | \$ 2,951,763 | 0.44% | 1.0000 |
| 2020 | \$ 668,664,660 | 4.03% | 2.30% | | \$ 2,002,198 | 0.31% | 1.0000 |
| 2019 | \$ 642,742,393 | 4.46% | 1.90% | | \$ 1,665,127 | 0.27% | 1.0000 |
| 2018 | \$ 615,322,991 | 6.01% | 2.10% | | \$ 2,985,896 | 0.51% | 1.0000 |
| 2017 | 580,427,352 | 6.49% | 2.10% | | \$ 1,631,425 | 0.30% | 1.0000 |
| 2016 | \$ 545,062,124 | 6.69% | 0.70% | | \$ 1,102,189 | 0.22% | 1.0000 |
| 2015 | 510,885,397 | 3.74% | 0.80% | | \$ 2,621,048 | 0.53% | 1.0000 |
| 2014 | 492,466,213 | -4.50% | 1.50% | | \$ 1,568,071 | 0.30% | 1.0000 |
| 2013 | \$ 515,682,694 | -9.51% | 1.70% | | \$ 1,993,683 | 0.35% | 1.0000 |
| 2012 | \$ 569,861,646 | -10.75% | 3.00% | | \$ 3,245,165 | 0.51% | 1.0243 |

Note: The Consumer Price Index (CPI) used is for All Urban Consumers as published by the United State Department of Labor. The change in the index is from December to December. The 2014 and 2015 increase is actual as reported by the Illinois Department of Revenue.

| <u>Cost Categories</u> | <u>FY 24-25 Budget</u> | <u>Possible 25-26 Incr Percent</u> | <u>Amount</u> |
|-----------------------------|----------------------------|--|-------------------|
| Full-Time Wages | \$ 2,020,490 | 5.0% | \$ 101,025 |
| Seasonal/PT Wages | \$ 1,341,987 | 5.0% | \$ 67,099 |
| Group Insurance | \$ 609,363 | 7.0% | 42,655 |
| Professional amd Technical | | | |
| Consulting | \$ 171,924 | 7.0% | 12,035 |
| Utilities | | | |
| Heat | \$ 43,431 | | |
| Electricity | 69,760 | | |
| Water & Sewer | 74,025 | | |
| Total | \$ 187,216 | 6.0% | 11,233 |
| Other Major Services | | | |
| Building Rentals | \$ 131,690 | | |
| Contracted Services | 269,430 | | |
| Telephones | 33,331 | | |
| Cable TV | 39,992 | | |
| Printing | 14,700 | | |
| Postage | 13,645 | | |
| Total | \$ 502,788 | 6.0% | 30,167 |
| Commodities | | | |
| Gasoline | \$ 33,600 | 7.0% | 2,352 |
| Repairs & Maintenance | | | |
| Grounds | \$ 64,335 | 7.0% | 4,503 |
| Potential Increases in Cost | | | \$ 271,070 |