

Niles Park District
Minutes of Budget Workshop Meeting
Howard Leisure Center
October 22, 2025
10:00 a.m.

Board Members present: Jim Hynes, President
Julie Genualdi, Treasurer
Joe LoVerde, Commissioner
Scott O'Brien, Commissioner

Staff Members present: Tom Elenz, Executive Director / Board Secretary
Scot Neukirch, Finance Director
Heather Petrie, Executive Administrative Coordinator
Jim Majewski, Superintendent of Facilities
Chris Czajka,
Robin Brey, Office Manager/Recreation Program Supervisor
Jackson Theil, Tam Tennis Manager
Kenny Krueger, Athletics
Jamie Teichmann, Athletics
Peter Dubs, Golf Course Manger
Chris Urgo, Golf Pro/Instructor
Eric Aguayo, Golf Course Maintenance
Marty Stankowicz, Iceland Manager
Alex Alessi, IceLand Hockey Director
Amy Forbes, IceLand, Skating Director

1. Call to Order

President Hynes called the meeting to order at 10:08 a.m.

2. Pledge of Allegiance

President Hynes led the pledge of allegiance.

3. Roll Call

Recording Secretary Petrie called the roll. Vice President Strzelecki was absent.

4. Opening Comments

Executive Director Elenz opened the workshop by noting that the budget for fiscal year 2026 reflects the district's continued financial plan to provide parks, facilities and programs to residents and participants during the upcoming fiscal year. The revenues are exceeding budget due to an increase in program participation and offerings. The increase in participation is due to staff. Executive Director Elenz thanked staff for their hard work this year in keeping the park district programming successful and making it safe for our customers and maintaining our parks for our community.

The Park District is having a very good year in terms of revenue and continues to see strong participation numbers. In 2026 we are requesting a 3% increase in the majority of our program fees and a 4.9% increase in the operational tax levy due to an increase in salary, benefits and the dramatic increase of prices for supplies. While the levy increase requested is 4.9%, we are anticipating a percentage increase of 3% due to the CPI tax levy cap. Major capitals completed in 2025 were the Nico tennis court and basketball courts,

new dugouts at Jonquil Park, an upgraded sound system at IceLand, a new air conditioner unit at the clubhouse, Oasis pool painting, new clubhouse stairs, parking lot repairs, and the Golf Mill Park project.

Some of the major concerns we face for 2026 are how to keep increasing our current revenue sources to keep up with the increasing cost of utilities, maintenance, benefits, and salaries. The total 2025 budget revenue for all funds is \$15,378,546 which is an increase of 4% compared to the 2024 projected revenues.

The total budget expenditures are \$16,515,094 which is a decrease of 2.5 million or 14% compared to the 2025 projected expenses. This decrease is primarily attributed to the completion of the Golf Mill Park upgrade project.

Being fiscally responsible in prior years, the district has created ways to operate more efficiently, which when combined with revenue enhancements and expenditure reductions, the park district has positioned itself to be financially strong and build healthy reserves. Our current reserves are 87% of actual expenses based on the 2024 audit. This is important to note because we currently do not have property taxes coming in until sometime in December or January, which means our debt services payments will need to be paid from those reserves.

The 2026 budget represents the district's commitment to fiscal responsibility to the Niles Park District residents. We will continue the district's philosophy of planning for capital replacements while maintaining and operating the district's existing facilities and programs in a first-class manner the residents of Niles deserve and expect.

Finance Director Budget Overview

Finance Director Neukirch began with an outline of how the park district plans on approaching the 2026 fiscal year.

Staff was asked to make their budget requests by late August. In mid-September, staff met with Tom and Scot to go over their preliminary requests. A series of meetings were held with department heads to review their budget requests. Today the draft requests are being reviewed with the Board. By the end of the month staff hopes to have the proposed budget available for residents to review before the November 18th meeting for a formal approval of the appropriation and the related tax levy ordinance during that meeting.

Staff is also proposing a 4.9% property tax increase. Total revenue generated will be \$199,000. The reasons for this is that the recreation fund has been supporting the Golf Mill renovation and other capital purchases, and ongoing wage adjustments. The Park District is subject to rate ceilings and PTEL increase. The average over the last 10 years has been approximately 3%. We have received PTEL limits and property tax extensions less than 5% when they increase in the national CPI. The 2024 levy due to PTEL was reduced to \$14,000.

The impact of the 4.9% tax increase if the Park District should receive it on an individual bill is that for every \$100,000 of your tax bill, it would result in about a \$4-\$5 increase for the year, which would result in an increase of approximately \$12.00 - \$15.00 for the entire year.

The budget includes a wage adjustment of 3% for full time staff and part time staff who will not be getting the minimum wage increase. This is due to the State's minimum wage increase requirement. Each 1% increase for full time employees' costs about \$25,000, so a 3% increase would be about a \$75,000 impact on the budget for 2026. Each 1% increase for part time employees' costs approximately \$26,000 making a 3% increase a \$78,000 cost.

Department /Fund Budget Request Review

Administration/Finance/IT

These are routine expenses primarily for wages and benefits. A 10% increase for health insurance was budgeted for but that may be low based on preliminary quotes. IT expenses have increased due to anticipated software and support increases in our consultant fees.

Park Services

Jim Majewski and Chris Czajka

Park Services is asking to refinish the garage floor, get a new chipper for small trees, a sod cutter, a new machine to do ball diamond grading. They are also asking for a new vehicle as the current one cannot adapt to the newer trucks. They are also asking for a surface mount vehicle lift, a separate fire alarm for the shop which is required by the Fire Department. They are asking for a portable shop cooler for the mechanic, windows for the Howard Leisure Center. Tam Tennis needs court painting done and replacing its last rooftop unit. The dugout at Nico Park needs a new roof, concrete and permanent benches. Staff would like to take the lights that were taken down from the Golf Mill walkway and install them at the new parking area at Jonquil Park. They're asking for a new net at Pioneer Park. The fence at Washington Park also needs to be replaced. The pool needs a new heater and guard chairs and more deck chairs. The diving boards also need to be replaced. Pioneer Drive needs to be dug out and have the subbase and curbs re done.

Recreation Programs – Tam Tennis, Programs, Pioneer Park, Athletics

Tam Tennis

Jackson Theil

Tam Tennis needs to change some of their nets and tarps. They would also like to repaint the courts and put hard wood flooring in the dance room. The rooftop HVAC system need to be replaced. Some of the exercise equipment also needs to be replaced as they are too old to find replacement parts for. Memberships and classes are up in enrollment and their projected revenue is 1.4 million dollars.

Programming

Robin Brey

Programming does not have any big expenses to ask for in 2026. They are going to focus on rebuilding the dance program as they lost all their dance instructors. A dance coordinator was hired to move the dance program forward. She teaches and has hired two additional dance instructors. She has some ideas about adding some specialty workshops and camps and updating some of the class descriptions. Pioneer Park mini golf is aging and could use a refresh so they would like to potentially design something to that end in 2026.

Athletics

Kenny Krueger and Jamie Teichmann

Athletics didn't offer new programming this year as they are short of space, however they are working on expanding flag football. They currently offer indoor winter sessions and try to do some in the summer. They're going to try to expand with a weekend girls' league. Now that Golf Mill is finished, they're going

to try to get some soccer out there at night. Athletics is going to work on improving their volunteer program by increasing the number of quality coaches, and training.

Golf Course

Peter Dubs and Chris Urgo

The weather has been great this year. We have a great customer base who loves the course. Staff believes they will end having hosted 40,000 rounds of golf this year. Staff has not proposed green fee increases for next season due to an increase based on cart fees from this year.

The golf classes are 85% sold out and popular among the community.

Golf Course Maintenance

Eric Aguayo

Staff will need to replace the majority of the equipment over the next few years. This year they would like to request 3 pieces of equipment to mow greens and tees.

Ice Rink

Marty Stankowicz

2025 was a successful year. Next year may be a little challenging due to rising costs of ice skates. Concession prices are going up. The indoor boards around the ice rink are 20 years old and showing wear. The board and glass will need to be replaced.

IceLand has 9 hockey teams who have had a successful season. All but one currently has a winning record. They had the highest summer hockey camp numbers this year. Staff set up an area at the 4th of July event where kids could shoot some pucks and hand out information about the program, which was very popular. Staff also discussed potentially moving to a higher hockey tier, which would help retain players.

Highlights of Remaining Funds

Scot Neukirch

Finance Director Neukirch summarized the highlights of the remaining funds: IMRF, FICA, General Liability, Audit, Paving and Lighting, Police Protection, Handicapped and Capital Projects. For the most part, these funds are supported by property tax collections.

IMRF fund: the 2026 IMRF employer contribution rate dropped to 6.56%.

FICA fund: this fund pays for social security which is 6.2% of salaries and Medicare which is 1.45%

General Liability fund: this fund pays for workers' compensation and liability insurance for the park district.

Audit fund: pays for the park district's annual audit.

Debt Service fund: pays the associated debt service payments each year for the park's outstanding debt.

Paving and Lighting fund: pays for the seal coating and paving for our facilities.

Police Protection fund: this fund is for Park Patrol and payment of Park Patrol staff.

Handicapped fund: this fund is for MNASR and costs associated with provided our services to residents with special needs.

Capital Projects fund: expenses and revenues associated with the Golf Mill Park improvements.

Next Steps in the Budget Process

The tax levy and appropriation ordinance will be available to the public prior to the November board meeting. At the November board meeting, residents will have the opportunity to ask questions.

5. Citizens Wishing to Address the Board

There were no citizens who wanted to address the board.

6. Convene into Executive Session under section 2 (C)(1) to discuss personnel issues, section 2 (C)(5) to discuss real estate and section (C)(11) to discuss litigation of the open meetings act (if necessary)

The Board did not convene into executive session.

A motion was made by Commissioner LoVerde and seconded by President Hynes to approve the budget as presented, noting the increase in the budget for the Howard generator from \$157,000 to \$245,000.

Recording Secretary Petrie called the roll:

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| President Hynes | Yes |
| Treasurer Genualdi | Yes |
| Commissioner LoVerde | Yes |
| Commissioner O'Brien | Yes |

The motion passed 4 – 0.


7. Adjournment

A motion was made by President Hynes and seconded by Commissioner O'Brien to adjourn the budget workshop. Recording Secretary Petrie called the roll:

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|----------------------|-----|
| President Hynes | Yes |
| Treasurer Genualdi | Yes |
| Commissioner LoVerde | Yes |
| Commissioner O'Brien | Yes |

The motion passed 4 – 0.

APPROVED:



President
Board of Commissioners
Date: October 22, 2025



Board Secretary

