



Board of Commissioners  
Regular Business Meeting  
910 N Gary Ave  
Premier Room

**April 22, 2024**  
**6:00pm**

- 1. Call To Order**
- 2. Roll Call – Pledge of Allegiance**
- 3. Listening Post**

Guidelines for Listening Post are provided in the pamphlet near the sign in sheet. Anyone wishing to address the Board should sign in. The Board President will invite you to speak; you will be asked to state your name and place of residence for the record. The Board asks you to limit your comments to three minutes. If a question is raised, a response will be provided in 48 hours.
- 4. Changes or Additions to the Agenda**
- 5. Consent Agenda**

All items listed are included in the Consent agenda. There will be no separate discussion of these items. Members of the public may petition in writing that an item be removed from the Consent Agenda.

  - A. Approval: Regular Minutes: April 8, 2024
  - B. Ratify: First Quarter Treasurers Report
  - C. Resolution Honoring Anthony Del Preto
- 6. Discussion Items**
  - A. Board of Commissioner Policy - Conflict of Interest Parameters
  - B. Weekly Happenings
- 7. Action Items**
  - A. Approval: Indoor Pool Re-plastering Contract Award
- 8. Closed Session**
  - A. Pending Litigation, Section 2(c)(11)
  - B. Purchase or Lease of Real Property, Section 2(c)(5)
- 9. Action pertaining to closed session**
- 10. Adjournment**



**Board of Commissioners**  
**Regular Meeting**  
**April 8, 2024**  
**6:00pm**

<b>1.</b>	<b>Call to Order</b>	Commissioner Jeffery called the meeting to order at 6:00 pm.						
<b>2.</b>	<b>Roll Call/Pledge of Allegiance</b>	Present: Commissioners Sokolowski, Gramann, Jeffery, Bird, and Witteck. Commissioner Powers attended via teleconference. Staff: Executive Director Rini, Directors Bachewicz, Hamilton, Scumaci, and Quinn, Superintendent Adamson, and Executive Assistant Greninger.						
<b>3.</b>	<b>Listening Post</b>	Todd Powell from the Carol Stream Parks Foundation mentioned the Foundation was hosting a Chipotle fundraiser on April 24; the annual Duck Race is scheduled for June 22.						
<b>4.</b>	<b>Changes to the Agenda</b>	None						
<b>5.</b>	<b>Consent Agenda</b>	<p>Commissioner Sokolowski made a motion to accept the consent agenda as read. Seconded by Commissioner Gramann.</p> <p style="padding-left: 40px;">A. Approval: Regular Minutes: March 11, 2024</p> <p style="padding-left: 40px;">B. Ratify: March 2024 Bills</p> <p>Voice Vote. All in favor. None Opposed. Motion Passes.</p> <p>Commissioner Bird made a motion to approve the consent agenda as read. Seconded by Commissioner Witteck.</p> <p>Roll Call Vote:</p> <table style="width: 100%; border: none;"> <tr> <td style="padding-right: 40px;">Commissioner Bird: Aye</td> <td>Commissioner Powers: Aye</td> </tr> <tr> <td style="padding-right: 40px;">Commissioner Gramann: Aye</td> <td>Commissioner Sokolowski: Aye</td> </tr> <tr> <td style="padding-right: 40px;">Commissioner Jeffery: Aye</td> <td>Commissioner Witteck: Aye</td> </tr> </table> <p>Motion Passes 6-0-0</p>	Commissioner Bird: Aye	Commissioner Powers: Aye	Commissioner Gramann: Aye	Commissioner Sokolowski: Aye	Commissioner Jeffery: Aye	Commissioner Witteck: Aye
Commissioner Bird: Aye	Commissioner Powers: Aye							
Commissioner Gramann: Aye	Commissioner Sokolowski: Aye							
Commissioner Jeffery: Aye	Commissioner Witteck: Aye							
<b>6.</b>	<b>Discussion Items</b>	<p>A. Selection Process for New Commissioner</p> <p>Board President Jeffery reviewed options for the Board to appoint a Commissioner to fill the vacancy created by former Commissioner Anthony Del Preto's resignation. Conversation included conducting interviews, selecting a candidate based on suggestions, or preparing a letter seeking interested candidates from the Foundation and volunteer base. Conversation ensued. Staff will proceed by drafting a letter for Board to send to interested Foundation members and active volunteers. Commissioner Bird asked if there is a conflict of interest if a Foundation member would serve on both Boards. We don't want anyone to step down from the Foundation Board. Commissioner Gramann asked about a</p>						

		<p>potential conflict of interest for Affiliate leaders. Commissioner Jeffery said we should discuss amending the Board Policy to encourage Affiliate leaders to recuse themselves on Affiliate votes. Executive Director Rini will also check with IAPD to ask if there is legal advice for Foundation or Affiliate Board members. Topic turned to presenting a lifetime membership to the fitness center and water park to past Board Members. Everyone agreed that a Resolution should be prepared to recognize Anthony Del Preto service to the Board and community.</p> <p>B. Weekly Happenings</p> <ul style="list-style-type: none"> <li>• Commissioner Sokolowski asked about the Armstrong sled hill. Director Hamilton reported the Village shoreline project at Armstrong is 50% complete. The sled hill will be comparable to the one at Northside Park in Wheaton. The expected completion date is Memorial Day.</li> <li>• Commissioner Gramann brought up the Park Tour Evaluations. The due date is approaching and she requested an extension. Commissioner Jeffery asked if we can extend it to May 1. Director Hamilton agreed. Commissioner Gramann offered to take the parks assigned to Commissioner Powers; he was appreciative and accepted her offer.</li> <li>• Commissioner Witteck thanked staff for hosting the Women in Leisure Services Lunch and Learn scheduled on March 13. The event was beautiful. Commissioner Jeffery added that Facebook comments about birthday parties, preschool and senior events are all positive.</li> <li>• Commissioner Bird attended the Foundation Meeting in March. The momentum is growing and they are doing a great job. Duck sales are on. Executive Director Rini added that the Foundation has pledged to add a bench at each park as they are improved. Plans for Community Park are in the works. They also plan on installing a bike fix-it station at Memorial Park.</li> </ul>
7.	<b>Action Items</b>	<p>A. Approval: Adult Overnight Trip Payment Director Bachewicz described the Adult Overnight trip scheduled in June to Cape Cod. The funds for the trip payment are covered by registration fees paid by the registrants. Commissioner Bird made a motion to approve payment not to exceed \$61,512 to Diamond Tours Inc. for the summer Adult Overnight Trip to Cape Cod, MA. Seconded by Commissioner Gramann. Voice Vote. All in favor. None Opposed. Motion Passes.</p> <p>B. Approval: Board of Commissioner Policy Correction, Section 2.11 During review of the Board of Commissioners Policy Manual, typos and duplicate wording were noticed in Section 2.11. The policy does not mirror the law (70 ILCS 1205/2/-25).</p>



		<p>Commissioner Sokolowski made a motion to approve wording corrections in the Board of Commissioners Policy Manual, Section 2.11. Seconded by Commissioner Witteck.</p> <p>Roll Call Vote:</p> <p>Commissioner Bird: Aye          Commissioner Gramann: Aye          Commissioner Jeffery: Aye          Motion Passes 6-0-0</p> <p>Commissioner Powers: Aye          Commissioner Sokolowski: Aye          Commissioner Witteck: Aye</p> <p>C. Approval: Pickleball Courts – Armstrong Park          Pickleball courts were ranked high on the Community needs Assessment. Director Bachewicz requested a quote from Sports Court Midwest. We received a Senate Initiative DCEO grant for \$50,000, which will cover a third of the cost. Construction will start as soon as we confirm grant requirements; it could be completed as early as Memorial Day. No bid is required as Sport Court Midwest is a member of Sourcewell purchasing cooperative.          Commissioner Gramann made a motion to approve the purchase and installation of Pickleball Courts from Sport Court Midwest, Elmhurst, IL at Armstrong Park on the existing inline skating rink for \$155,600. Seconded by Commissioner Sokolowski. Voice Vote. All in favor. None Opposed.          Motion Passes.</p>
8.	<b>Closed Session</b>	Commissioner Sokolowski made a motion to enter Closed Session at 6:44 pm to discuss Purchase or Lease of Real Property, Section 2(c)(5). Seconded by Commissioner Bird. Arose from Closed Session at 7:07pm.
9.	<b>Action Pertaining to Closed Session</b>	None
10	<b>Adjournment</b>	Commissioner Sokolowski made a motion to adjourn the meeting. Seconded by Commissioner Witteck. Voice Vote taken. Motion passed 6-0-0. Meeting adjourned at 7:08pm.

\_\_\_\_\_  
 President  
 Jacqueline Jeffery

\_\_\_\_\_  
 Secretary  
 Sue Rini

April 22, 2024  
 Date



**Quarterly Treasurer's Report**  
*Fiscal Year Ending December 31, 2024*  
First Quarter

**Presented To:** Finance Committee and Park Commissioners

**From:** Lisa Scumaci, Director of Finance & IT



The following is the **Quarterly Treasurer's Report** for the Carol Stream Park District for the first quarter of fiscal year ending December 31, 2024.

### **Current Fund Balance**

**Refer to Chart A**

- The opening fund balances represent unaudited values.
- The ancillary funds (Paving, FICA, Audit, Liability, and IMRF) are charted as part of the Corporate Fund. The District is still required to 'levy' by fund, but will record and hold the dollars in one Corporate Fund.
- The First Quarter **Combined Fund Balance is \$7,290,088**. This includes all operating, restricted use funds, the balance of the bond proceeds, capital, and repair & replacement dollars.
  - The first quarter ending fund balance for all **Operating Funds is \$3,559,221**. This compares favorably to the 2023 first quarter ending balance of \$3,250,340. Operating funds include:

<i>Corporate/Corporate R&amp;R</i>	<i>FICA</i>
<i>Recreation/Recreation R&amp;R</i>	<i>Audit</i>
<i>Paving &amp; Lighting</i>	<i>IMRF</i>
<i>Liability</i>	

- The **Year-to-Date (YTD) change in the Operating Fund Balance** from beginning balances reflects a decrease of \$1,290,865; this includes the first transfer of \$500,000 from the Corporate Fund to the new Capital Improvement Fund, but compares more unfavorably to the first quarter decrease of \$689,367 in 2023 and the decrease of \$556,809 in 2022.
  - First Quarter typically performs at a loss.
- Total **Capital Dollars** available are \$1,358,845.



Carol Stream Park District

(Chart A)

Current Fund Balance

1st Quarter - Fiscal Year Ending 12/31/24

	Corporate Fund (Includes Corp R&R, and Ancillary Funds)							Recreation		Restricted Use / Cap Exempt Funds					Total
	Admin Fund 10	Corp R&R Fund 11	Paving Fund 21	FICA Fund 22	Audit Fund 23	Liability Fund 24	IMRF Fund 26	Rec R&R Fund 12	Recreation Fund 20	Spec Rec Fund 25	Working Cash Fund 29	Bond & Int Fund 30	Cap Impr Fund 32	Capital Fund 42	
<b>1/1/24 Bal: By Fund</b>	\$ 1,503,471	\$ 193,341	\$ 106,624	\$ 115,955	\$ 10,350	\$ 150,692	\$ 149,174	\$ 670,223	\$ 1,950,258	\$ 23,000	\$ 100,000	\$ 1,581,115	\$ -	\$ 571,826	\$ 7,126,028
<b>1/1/24 Bal: Combined Funds</b>	\$ 2,229,606							\$ 2,620,480							
Fund Balance	\$ 2,036,265	\$ 193,341						\$ 670,223	\$ 1,950,258	\$ 23,000	\$ 100,000	\$ 1,581,115	\$ -	\$ 571,826	\$ 7,126,028
January Net	\$ (649,727)	\$ (19,113)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,954	\$ 45,622	\$ 272,717	\$ -	\$ -	\$ 500,000	\$ 1,106,702	\$ 1,265,156
<b>Fund Balance 1/31</b>	\$ 1,386,538	\$ 174,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,177	\$ 1,995,880	\$ 295,717	\$ 100,000	\$ 1,581,115	\$ 500,000	\$ 1,678,529	\$ 8,391,184
February Net	\$ (247,479)	\$ 837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,524	\$ (51,420)	\$ (28,484)	\$ -	\$ -	\$ -	\$ (561,327)	\$ (880,350)
<b>Fund Balance 2/28</b>	\$ 1,139,059	\$ 175,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 686,701	\$ 1,944,459	\$ 267,233	\$ 100,000	\$ 1,581,115	\$ 500,000	\$ 1,117,201	\$ 7,510,834
March Net	\$ (157,319)	\$ (15,237)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,607	\$ (222,114)	\$ (50,893)	\$ -	\$ (4,400)	\$ (21,033)	\$ 241,644	\$ (220,745)
<b>Fund Balance 3/31</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
April Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 4/30</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
May Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 5/31</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
June Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 6/30</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
July Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 7/31</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
August Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 8/31</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
September Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 9/30</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
October Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 10/31</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
November Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance 11/30</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088
December Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>YTD Fund Balance</b>	\$ 981,739	\$ 159,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 695,308	\$ 1,722,345	\$ 216,340	\$ 100,000	\$ 1,576,715	\$ 478,967	\$ 1,358,845	\$ 7,290,088

	<b>Corporate/CorpR&amp;R/Ancillary</b>							<b>Recreation/RecR&amp;R</b>						
<b>YTD Combined Fund Balance:</b>	\$ 1,141,567							\$ 2,417,654						

<b>Budgeted Ending Bal - CORP</b>	\$ 1,042,298	\$ 180,030	\$ 85,624	\$ 118,321	\$ 8,390	\$ 110,508	\$ 123,068	\$ 692,202	\$ 1,979,542	\$ (191,723)	\$ 100,000	\$ 1,558,245	\$ 458,645	\$ (335,834.82)	\$ 5,929,314
<b>Budgeted Ending Bal - CORP &amp; ANCILLARY</b>	\$ 1,668,238							\$ 2,671,743							
<b>Target of 5/12</b>	\$ 1,286,903	\$ 200,000	per plans	\$ 149,014	\$ 8,942	\$ 97,368	\$ 117,544	\$ 500,000	\$ 2,724,009	per plans	\$ 100,000	per debt	per plans	per plans	
	Fund 10	Fund 11	Fund 21	Fund 22	Fund 23	Fund 24	Fund 26	Fund 12	Fund 20	Fund 25	Fund 29	Fund 30	Fund 32	Fund 42	

\* Target Balance for Compined Corporate and Ancillary Funds is: \$ 1,859,772

Operating Fund Beg Balance: \$ 4,850,086  
 Operating Fund End Balance: \$ 3,559,221  
 Change in Operating Balance: \$ (1,290,865)



## Year-to-Date (YTD) Revenues and Expenses – Monthly Comparison – ALL FUNDS

*Refer to Chart B*

- This chart includes revenue, expense and net performance totals for ALL FUNDS – therefore, operating dollars, capital dollars, cap-exempt (bond & interest dollars), and special recreation dollars are included in the totals.
- Not all funds have the same goals or ‘targets’. While capital funds (specifically bond proceeds) are intentionally spent down and will result in a negative net.
- **First Quarter net performance including all funds is \$164,060**
  - First quarter performance is typically negative unless there has been a bond issuance.
  - Performance is dissimilar to 2023 due various 2023 year end accruals for capital expenditures of @\$1.1 million and their subsequent reversals in the first quarter of 2024. Without the offsetting payments in the first quarter, these expenditure credits have presented a positive balance.
  - Without these accrual reversals, the net performance would present as (\$1,252,171). This would still be dissimilar to 2023 due to large capital payments for Community Park.





**Carol Stream Park District**  
**YTD Revenue & Expense - Monthly Comparison**  
**1st Quarter - Fiscal Year Ending 12/31/24**

(Chart B)

ALL FUNDS - Corresponds to Chart B-1

Fiscal Year		January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL
2015	Revenue	\$ 674,523	\$ 357,436	\$ 549,217	\$ 1,581,176	\$ 5,604,998	\$ 7,186,174	\$ 4,806,492	\$ 1,279,291	\$ 13,271,957
	Expense	\$ 755,903	\$ 663,310	\$ 697,097	\$ 2,116,310	\$ 3,213,738	\$ 5,330,048	\$ 3,281,917	\$ 5,198,304	\$ 13,810,269
	Net	\$ (81,381)	\$ (305,873)	\$ (147,880)	\$ (535,134)	\$ 2,391,260	\$ 1,856,126	\$ 1,524,575	\$ (3,919,013)	\$ (538,312)
2016	Revenue	\$ 710,463	\$ 344,520	\$ 405,633	\$ 1,460,617	\$ 5,532,006	\$ 6,992,623	\$ 4,724,822	\$ 1,309,084	\$ 13,026,529
	Expense	\$ 587,155	\$ 674,357	\$ 717,493	\$ 1,979,005	\$ 3,297,933	\$ 5,276,938	\$ 3,577,429	\$ 5,569,431	\$ 14,423,798
	Net	\$ 123,308	\$ (329,837)	\$ (311,859)	\$ (518,388)	\$ 2,234,073	\$ 1,715,685	\$ 1,147,393	\$ (4,260,347)	\$ (1,397,269)
2017	Revenue	\$ 325,839	\$ 311,796	\$ 355,302	\$ 992,937	\$ 5,948,022	\$ 6,940,959	\$ 5,396,347	\$ 1,243,254	\$ 13,580,560
	Expense	\$ 506,518	\$ 684,417	\$ 759,037	\$ 1,949,971	\$ 3,673,264	\$ 5,623,235	\$ 2,937,513	\$ 5,602,312	\$ 14,163,060
	Net	\$ (180,679)	\$ (372,621)	\$ (403,735)	\$ (957,034)	\$ 2,274,759	\$ 1,317,724	\$ 2,458,834	\$ (4,359,058)	\$ (582,500)
2018	Revenue	\$ 348,091	\$ 339,526	\$ 344,109	\$ 1,031,725	\$ 6,207,035	\$ 7,238,761	\$ 5,388,057	\$ 1,349,138	\$ 13,975,955
	Expense	\$ 500,709	\$ 570,658	\$ 726,143	\$ 1,797,510	\$ 3,347,702	\$ 5,145,212	\$ 2,598,391	\$ 6,016,961	\$ 13,760,564
	Net	\$ (152,618)	\$ (231,132)	\$ (382,034)	\$ (765,785)	\$ 2,859,333	\$ 2,093,548	\$ 2,789,666	\$ (4,667,823)	\$ 215,391
2019	Revenue	\$ 341,276	\$ 345,895	\$ 361,132	\$ 1,048,303	\$ 6,199,885	\$ 7,248,188	\$ 5,795,670	\$ 1,442,013	\$ 14,485,871
	Expense	\$ 412,105	\$ 588,760	\$ 679,132	\$ 1,679,997	\$ 3,831,956	\$ 5,511,953	\$ 2,852,295	\$ 6,354,980	\$ 14,719,228
	Net	\$ (70,829)	\$ (242,865)	\$ (318,000)	\$ (631,694)	\$ 2,367,929	\$ 1,736,235	\$ 2,943,375	\$ (4,912,967)	\$ (233,357)
2020	Revenue	\$ 353,030	\$ 590,386	\$ 75,581	\$ 1,018,997	\$ 4,990,270	\$ 6,009,267	\$ 4,939,804	\$ 826,318	\$ 11,775,390
	Expense	\$ 431,256	\$ 651,719	\$ 565,918	\$ 1,648,893	\$ 2,332,723	\$ 3,981,616	\$ 1,748,726	\$ 6,140,567	\$ 11,870,908
	Net	\$ (78,226)	\$ (61,333)	\$ (490,336)	\$ (629,896)	\$ 2,657,547	\$ 2,027,652	\$ 3,191,078	\$ (5,314,248)	\$ (95,518)
2021	Revenue	\$ 149,816	\$ 167,387	\$ 193,591	\$ 510,793	\$ 9,500,949	\$ 10,011,742	\$ 5,675,819	\$ 952,812	\$ 16,640,373
	Expense	\$ 305,787	\$ 434,605	\$ 457,807	\$ 1,198,200	\$ 2,705,855	\$ 3,904,055	\$ 2,450,729	\$ 6,410,267	\$ 12,765,051
	Net	\$ (155,971)	\$ (267,219)	\$ (264,217)	\$ (687,407)	\$ 6,795,094	\$ 6,107,687	\$ 3,225,090	\$ (5,457,455)	\$ 3,875,322
2022	Revenue	\$ 273,426	\$ 249,802	\$ 218,513	\$ 741,740	\$ 7,759,627	\$ 8,501,367	\$ 6,031,371	\$ 1,329,867	\$ 15,862,604
	Expense	\$ 392,272	\$ 548,272	\$ 583,611	\$ 1,524,154	\$ 3,489,412	\$ 5,013,566	\$ 2,908,450	\$ 8,225,530	\$ 16,147,546
	Net	\$ (118,846)	\$ (298,470)	\$ (365,099)	\$ (782,414)	\$ 4,270,215	\$ 3,487,801	\$ 3,122,920	\$ (6,895,663)	\$ (284,942)
2023	Revenue	\$ 374,243	\$ 364,362	\$ 436,339	\$ 1,174,944	\$ 7,475,911	\$ 8,650,855	\$ 6,867,687	\$ 1,653,849	\$ 17,172,391
	Expense	\$ 440,710	\$ 625,866	\$ 895,699	\$ 1,962,275	\$ 3,858,327	\$ 5,820,602	\$ 3,420,975	\$ 9,549,012	\$ 18,790,589
	Net	\$ (66,466)	\$ (261,505)	\$ (459,360)	\$ (787,331)	\$ 3,617,585	\$ 2,830,253	\$ 3,446,712	\$ (7,895,163)	\$ (1,618,197)
2024	Revenue	\$ 480,044	\$ 381,860	\$ 757,243	\$ 1,619,146	\$ -	\$ 1,619,146	\$ -	\$ -	\$ 1,619,146
	Expense	\$ (785,112)	\$ 1,262,210	\$ 977,989	\$ 1,455,086	\$ -	\$ 1,455,086	\$ -	\$ -	\$ 1,455,086
	Net	\$ 1,265,156	\$ (880,350)	\$ (220,745)	\$ 164,060	\$ -	\$ 164,060	\$ -	\$ -	\$ 164,060



**Year-to-Date (YTD) Revenue and Expenses Compared to Budget – ALL FUNDS**

***Refer to Chart B-1***

- Similar to the spreadsheet in Chart B, this chart includes Year-to-Date performance compared to budget and includes ALL FUNDS. It also provides the percentage (%) of the budget. Comparative information for 2023 is included for reference.
- This chart reflects Operating, Capital, Cap-Exempt, and Special Recreation revenues and expenses.
- 2024 Year-to-Date revenue is 8.71% of the annual budget, with expenses at 7.36% of the annual budget.



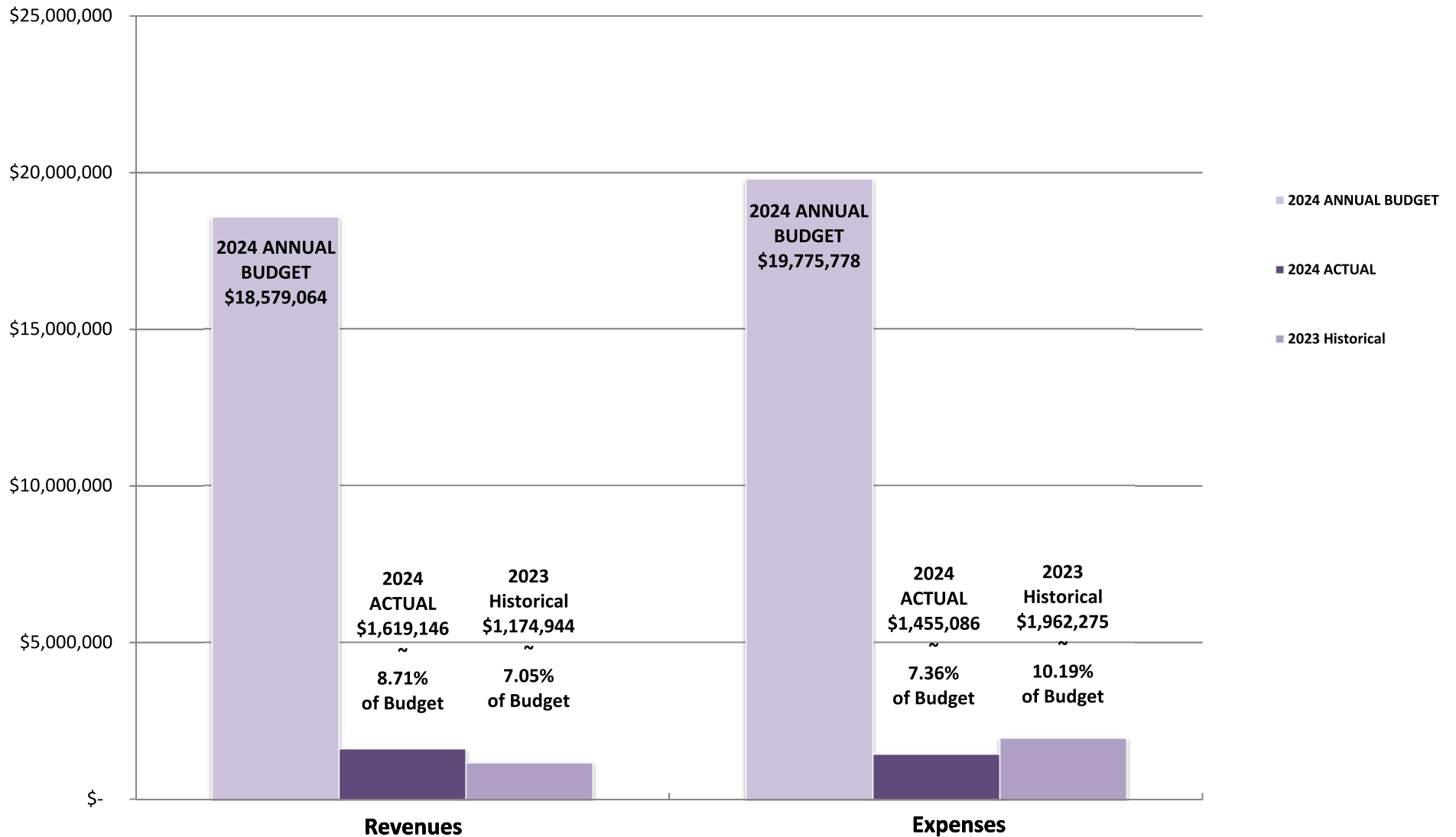
# Carol Stream Park District

## YTD Revenue & Expense as % of Budget

### 1st Quarter - Fiscal Year Ending 12/31/24

ALL FUNDS

*(Chart B-1)*





**Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – OPERATING FUNDS**

**Refer to Chart C**

- This chart includes **current and historical revenue, expense, and net performance for Operating Funds:**
  - Corporate
  - Corporate Repair & Replacement
  - Recreation Repair & Replacement
  - Recreation
  - Paving & Lighting
  - FICA
  - Audit
  - Liability
  - IMRF
  
- **First Quarter net performance for Operating Funds is (\$1,290,865)**
  - The first quarter typically nets negative performance.
  - First quarter performance is somewhat more negative than 2023 when removing the \$500,000 transfer from the Corporate Fund to the new Capital Improvement Fund.



**Carol Stream Park District**  
**YTD Revenues & Expense - Monthly Comparisons**  
**1st Quarter - Fiscal Year Ending 12/31/2024**

(Chart C)

OPERATING FUNDS - Corresponds to Charts C-1, C-2, C-3

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annual Budget	2nd Quarter Totals	2nd Qtr % of Annual Budget	First Half Totals	First Half % of Annual Budget	3rd Quarter Totals	1st-thru 3rd Quarter YTD Totals	1st-3rd Qtrs % of Annual Budget	4th Quarter Totals	YTD Total	1st-4th Qtrs % of Annual Budget	Annual Operating Budget
2015	Revenue \$ 674,382	\$ 357,135	\$ 549,118	\$ 1,580,635	18.8%	\$ 3,379,033	40.2%	\$ 4,959,668	59.0%	\$ 2,808,561	\$ 7,768,229	92.4%	\$ 621,039	\$ 8,389,269	99.8%	\$ 8,404,925
	Expense \$ 625,787	\$ 565,534	\$ 595,895	\$ 1,787,216	21.3%	\$ 2,139,735	25.5%	\$ 3,926,952	46.8%	\$ 2,457,156	\$ 6,384,108	76.1%	\$ 1,926,258	\$ 8,310,366	99.0%	\$ 8,393,568
	Net \$ 48,595	\$ (208,399)	\$ (46,777)	\$ (206,581)		\$ 1,239,298		\$ 1,032,716		\$ 351,405	\$ 1,384,121		\$ (1,305,218)	\$ 78,903		\$ 11,357
2016	Revenue \$ 710,348	\$ 339,270	\$ 405,537	\$ 1,455,155	17.2%	\$ 3,114,762	36.9%	\$ 4,569,917	54.1%	\$ 2,637,240	\$ 7,207,157	85.3%	\$ 977,817	\$ 8,184,973	96.8%	\$ 8,452,124
	Expense \$ 521,855	\$ 563,424	\$ 579,825	\$ 1,665,103	19.7%	\$ 1,803,999	21.4%	\$ 3,469,102	41.1%	\$ 2,556,806	\$ 6,025,907	71.3%	\$ 1,935,041	\$ 7,960,948	94.2%	\$ 8,448,387
	Net \$ 188,493	\$ (224,154)	\$ (174,287)	\$ (209,948)		\$ 1,310,764		\$ 1,100,815		\$ 80,434	\$ 1,181,250		\$ (957,225)	\$ 224,025		\$ 3,737
2017	Revenue \$ 320,544	\$ 309,710	\$ 354,878	\$ 985,131	11.6%	\$ 3,366,856	39.5%	\$ 4,351,988	51.1%	\$ 3,063,935	\$ 7,415,922	87.0%	\$ 1,096,203	\$ 8,512,125	99.9%	\$ 8,524,852
	Expense \$ 498,346	\$ 571,503	\$ 638,604	\$ 1,708,453	19.8%	\$ 2,096,096	24.3%	\$ 3,804,549	44.2%	\$ 2,345,189	\$ 6,149,738	71.4%	\$ 2,042,134	\$ 8,191,871	95.1%	\$ 8,614,925
	Net \$ (177,802)	\$ (261,793)	\$ (283,726)	\$ (723,322)		\$ 1,270,761		\$ 547,439		\$ 718,746	\$ 1,266,184		\$ (945,931)	\$ 320,254		\$ (90,073)
2018	Revenue \$ 344,525	\$ 335,699	\$ 343,621	\$ 1,023,845	12.0%	\$ 3,407,818	39.9%	\$ 4,431,663	52.0%	\$ 3,115,869	\$ 7,547,533	88.5%	\$ 1,094,630	\$ 8,642,163	101.3%	\$ 8,530,595
	Expense \$ 486,190	\$ 550,833	\$ 628,240	\$ 1,665,262	19.0%	\$ 2,165,679	24.8%	\$ 3,830,941	43.8%	\$ 2,205,213	\$ 6,036,154	69.0%	\$ 2,123,397	\$ 8,159,551	93.3%	\$ 8,746,759
	Net \$ (141,665)	\$ (215,133)	\$ (284,619)	\$ (641,417)		\$ 1,242,139		\$ 600,722		\$ 910,657	\$ 1,511,379		\$ (1,028,766)	\$ 482,612		\$ (216,164)
2019	Revenue \$ 338,554	\$ 340,259	\$ 352,517	\$ 1,031,330	11.8%	\$ 3,438,917	39.2%	\$ 4,470,248	51.0%	\$ 3,154,418	\$ 7,624,666	86.9%	\$ 1,130,129	\$ 8,754,795	99.8%	\$ 8,770,170
	Expense \$ 390,003	\$ 534,961	\$ 635,293	\$ 1,560,257	18.4%	\$ 2,291,653	27.0%	\$ 3,851,911	45.3%	\$ 2,289,592	\$ 6,141,503	72.3%	\$ 2,219,138	\$ 8,360,641	98.4%	\$ 8,494,828
	Net \$ (51,449)	\$ (194,702)	\$ (282,777)	\$ (528,927)		\$ 1,147,264		\$ 618,337		\$ 864,826	\$ 1,483,163		\$ (1,089,009)	\$ 394,154		\$ 275,342
2020	Revenue \$ 350,535	\$ 407,495	\$ 247,877	\$ 1,005,907	11.0%	\$ 2,114,520	23.2%	\$ 3,120,427	34.2%	\$ 2,379,617	\$ 5,500,044	60.3%	\$ 549,709	\$ 6,049,752	66.4%	\$ 9,114,321
	Expense \$ 404,160	\$ 624,953	\$ 560,783	\$ 1,589,896	17.8%	\$ 1,115,594	12.5%	\$ 2,705,490	30.4%	\$ 1,457,462	\$ 4,162,953	46.7%	\$ 1,723,063	\$ 5,886,016	66.0%	\$ 8,911,720
	Net \$ (53,625)	\$ (217,458)	\$ (312,906)	\$ (583,989)		\$ 998,925		\$ 414,936		\$ 922,155	\$ 1,337,091		\$ (1,173,355)	\$ 163,736		\$ 202,601
2021	Revenue \$ 129,714	\$ 160,521	\$ 193,582	\$ 483,818	7.1%	\$ 3,096,471	45.3%	\$ 3,580,288	52.4%	\$ 3,134,603	\$ 6,714,892	98.3%	\$ 864,629	\$ 7,579,520	110.9%	\$ 6,832,856
	Expense \$ 267,883	\$ 391,555	\$ 411,960	\$ 1,071,398	15.8%	\$ 1,776,161	26.2%	\$ 2,847,559	42.1%	\$ 1,881,839	\$ 4,729,397	69.9%	\$ 1,906,484	\$ 6,635,882	98.1%	\$ 6,766,380
	Net \$ (138,169)	\$ (231,034)	\$ (218,377)	\$ (587,580)		\$ 1,320,310		\$ 732,730		\$ 1,252,765	\$ 1,985,494		\$ (1,041,856)	\$ 943,639		\$ 66,476
2022	Revenue \$ 273,343	\$ 249,727	\$ 325,484	\$ 848,554	10.4%	\$ 3,797,981	46.8%	\$ 4,646,535	57.2%	\$ 3,266,837	\$ 7,913,372	97.4%	\$ 1,175,042	\$ 9,088,414	111.9%	\$ 8,121,516
	Expense \$ 354,502	\$ 487,885	\$ 562,975	\$ 1,405,363	17.7%	\$ 2,248,082	28.3%	\$ 3,653,445	46.1%	\$ 2,481,771	\$ 6,135,217	77.4%	\$ 1,929,830	\$ 8,065,046	101.7%	\$ 7,930,019
	Net \$ (81,160)	\$ (238,158)	\$ (237,492)	\$ (556,809)		\$ 1,549,898		\$ 993,089		\$ 785,066	\$ 1,778,155		\$ (754,787)	\$ 1,023,368		\$ 191,497
2023	Revenue \$ 367,441	\$ 345,978	\$ 425,158	\$ 1,138,577	12.1%	\$ 4,177,316	44.2%	\$ 5,315,894	56.3%	\$ 3,754,164	\$ 9,070,057	96.0%	\$ 1,294,975	\$ 10,365,032	109.7%	\$ 9,444,278
	Expense \$ 410,203	\$ 569,946	\$ 847,795	\$ 1,827,944	19.9%	\$ 2,394,193	26.1%	\$ 4,222,137	46.0%	\$ 2,936,014	\$ 7,158,152	77.9%	\$ 2,302,504	\$ 9,460,656	103.0%	\$ 9,183,818
	Net \$ (42,762)	\$ (223,968)	\$ (422,637)	\$ (689,367)		\$ 1,783,123		\$ 1,093,756		\$ 818,149	\$ 1,911,906		\$ (1,007,530)	\$ 904,376		\$ 260,460
2024	Revenue \$ 350,035	\$ 375,714	\$ 551,857	\$ 1,277,607	12.4%	\$ -	0.0%	\$ 1,277,607	12.4%	\$ -	\$ 1,277,607	12.4%	\$ -	\$ 1,277,607	12.4%	\$ 10,337,230
	Expense \$ 964,299	\$ 666,253	\$ 937,921	\$ 2,568,472	23.7%	\$ -	0.0%	\$ 2,568,472	23.7%	\$ -	\$ 2,568,472	23.7%	\$ -	\$ 2,568,472	23.7%	\$ 10,847,335
	Net \$ (614,263)	\$ (290,539)	\$ (386,063)	\$ (1,290,865)		\$ -		\$ (1,290,865)		\$ -	\$ (1,290,865)		\$ -	\$ (1,290,865)		\$ (510,105)

10 - Corporate & All Ancillary Funds: P&L, FICA, Audit, Liability, IMRF  
 11 - Corporate Repair & Replacement  
 12 - Recreation Repair & Replacement  
 20 - Recreation



### Year-to-Date (YTD) Revenue and Expenses Compared to Budget – OPERATING FUNDS

*Refer to Chart C-1*

- This chart compliments the preceding spreadsheet, and reflects revenue and expenses for Operating Funds.
  - YTD revenues are \$1,277,607 and represent 12.4% of the annual budget.
  - YTD expenses are \$2,568,472 and represent 23.7% of the annual budget.

### Year-to-Date (YTD) Revenue and Expenses as a % of Budget – OPERATING FUNDS - 5 Year History

*Refer to Chart C-2*

This chart reflects revenue and expenses for Operating Funds through the first quarter.

- The chart is strictly % based. As the annual budget targets vary from year to year, it should not be considered the only tool for measuring performance.

### Net Performance – OPERATING FUNDS - 5 Year History (1st Quarter)

*Refer to Chart C-3*

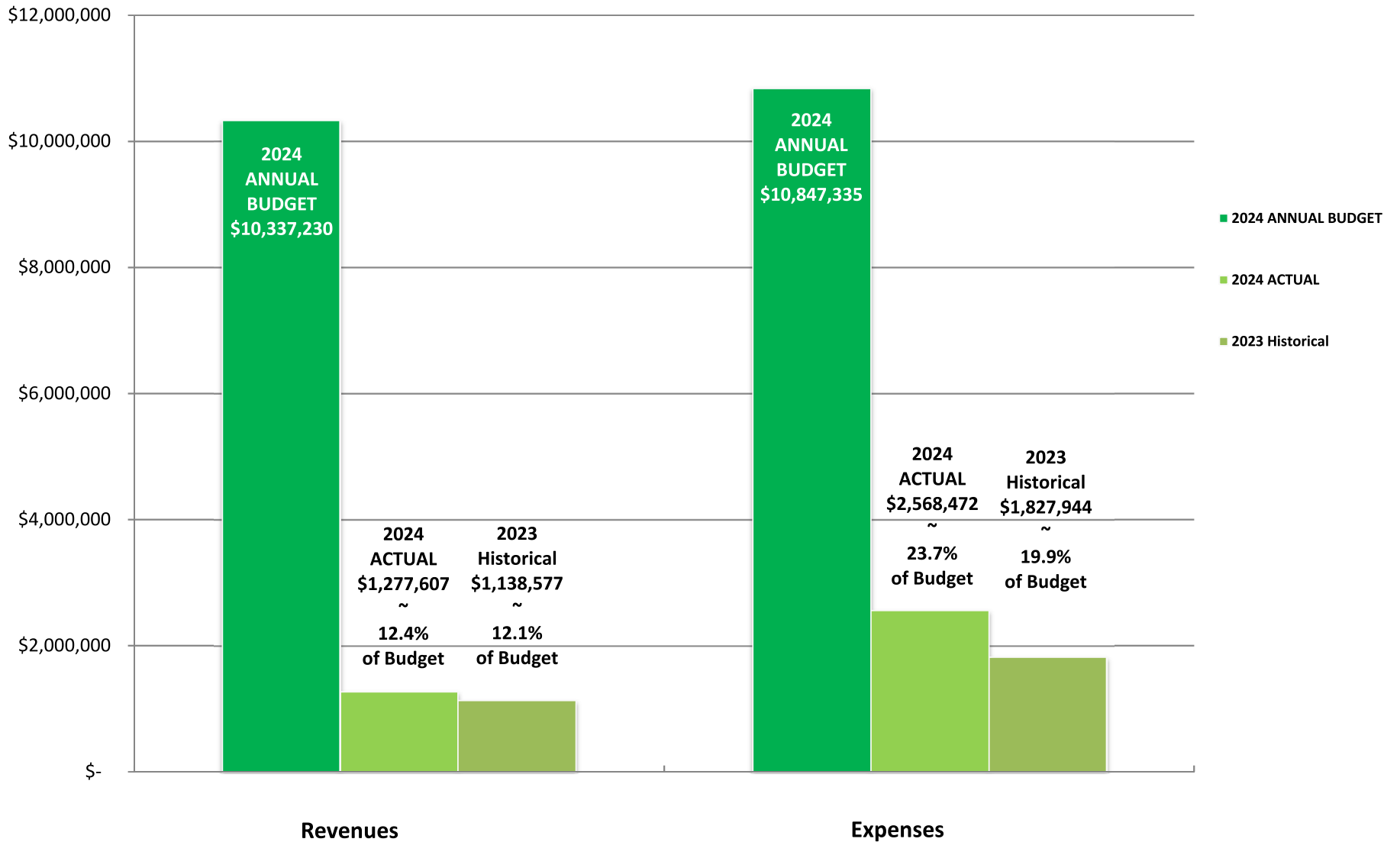
This chart reflects NET performance for Operating Funds for the 1<sup>st</sup> quarter, as well as the 1<sup>st</sup> through 4<sup>th</sup> quarters of the fiscal year.

- The chart on the left includes a 5 year history of net performance **for the first quarter** only (Jan-Feb-Mar).
- The chart on the right includes a 5 year history of net performance **through the fourth quarter** (January –December).



**Carol Stream Park District**  
**YTD Revenue & Expense as a % Budget**  
**1st Quarter - Fiscal Year Ending 12/31/24**  
**OPERATING FUNDS**

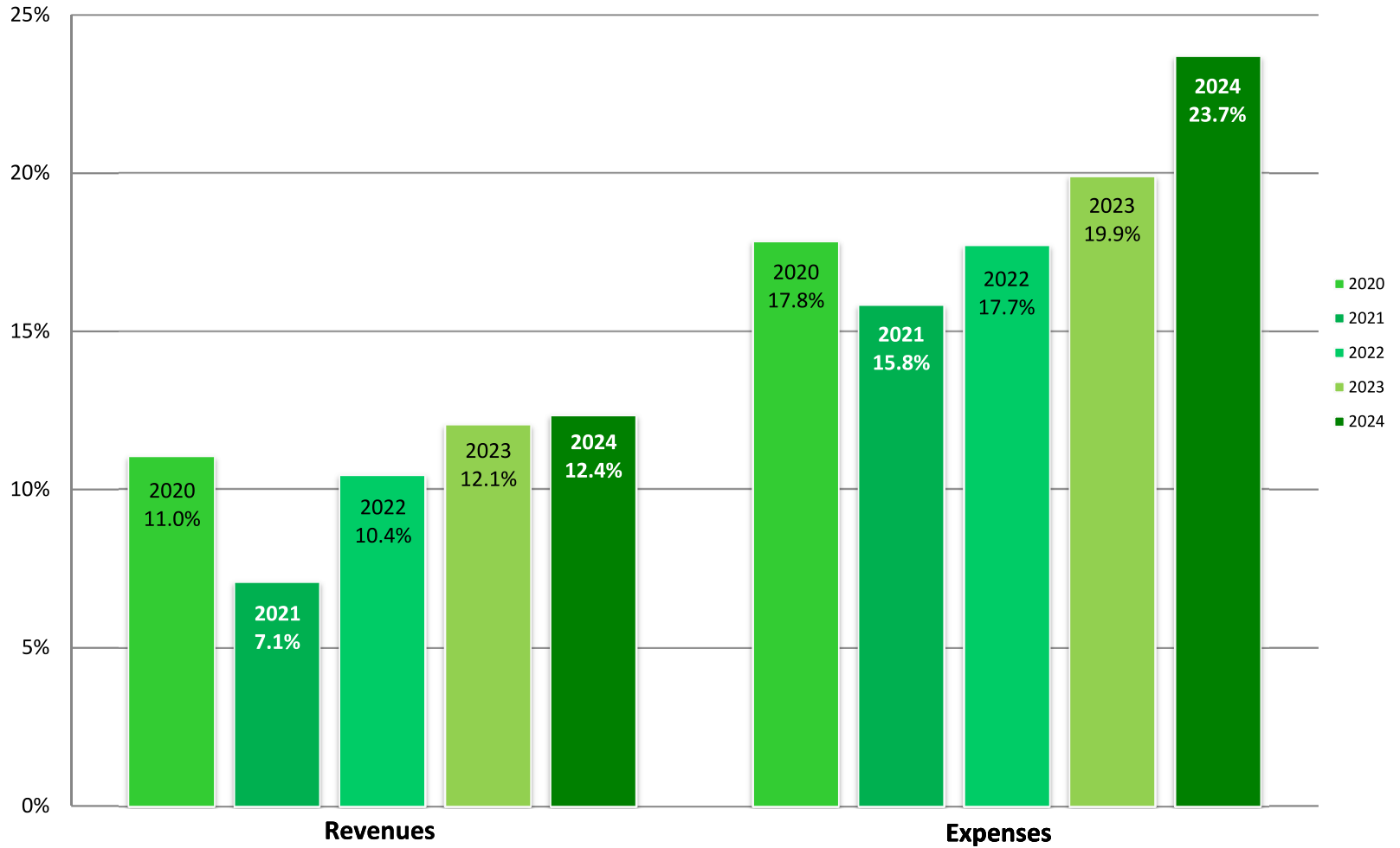
*(Chart C-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/24**  
**OPERATING FUNDS - 5-Year History**

*(Chart C-2)*





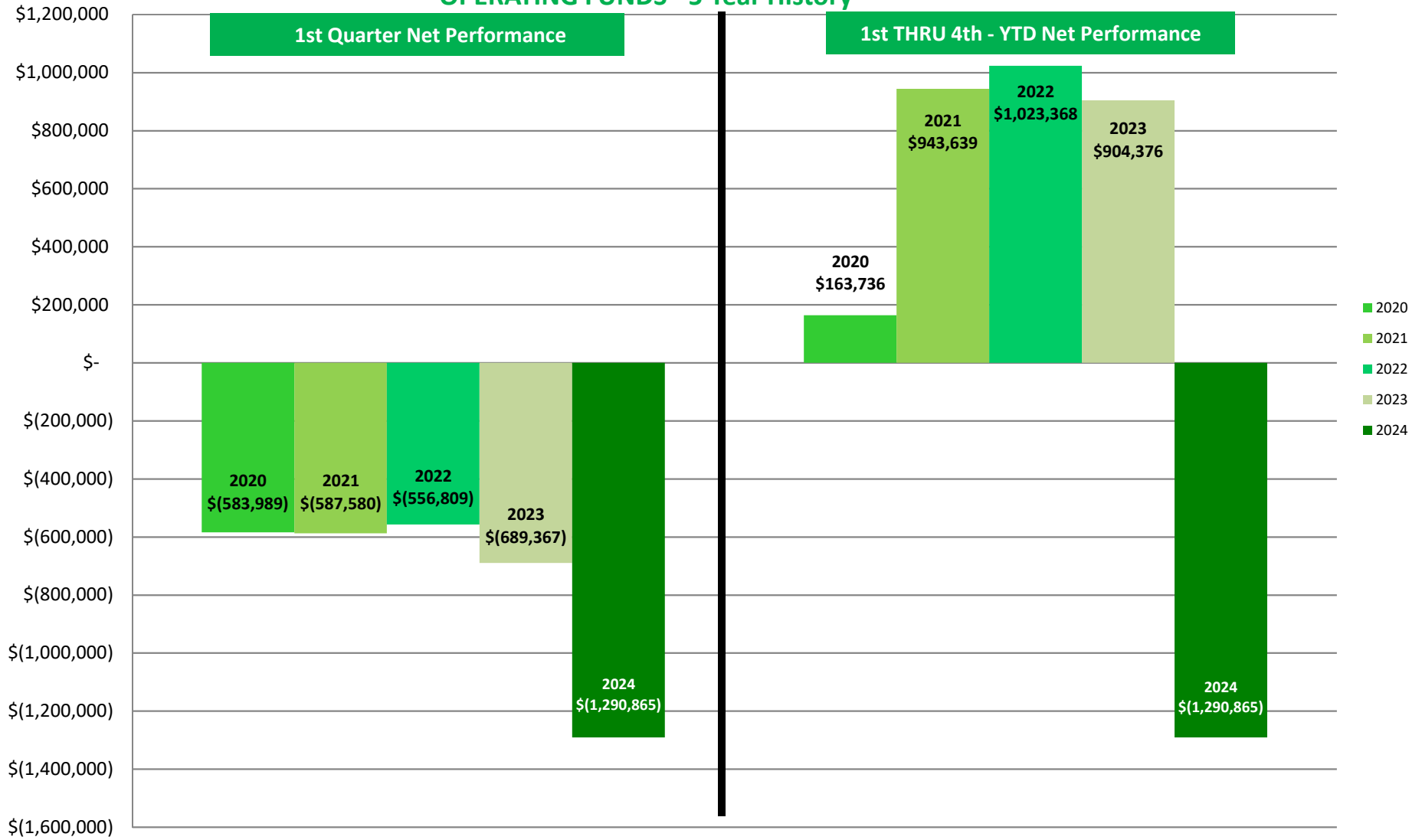


# Carol Stream Park District Net Performance

(Chart C-3)

## 1st Quarter vs. 1st THRU 4th YTD - Fiscal Year Ending 12/31/24

### OPERATING FUNDS - 5 Year History





## Year-to-Date (YTD) Revenue and Expenses – Monthly Comparison – RECREATION FUND

*Refer to Chart D*

This chart includes revenue, expense, and net performance of only the Recreation Fund. Ten years of data is included.

- **First Quarter** net performance of the **Recreation Fund** (January–March) is (\$227,912).
  - First quarter net performance is typically negative.
  - There are no tax receipts during the first quarter.
  - We continue to utilize a deferred revenue charting system.
  - This quarter reflects less favorable performance compared to the same quarter in 2023, but typical.
  
- **Early forecasts show that a number of programs are trending ‘at’ or ‘better than budgeted’ revenue levels:**
  - Youth Theater has reached 48% of budget.
  - Gym Rentals have reached 41% of budget.
  - Youth Basketball has reached 96% of budget.
  - Youth Dodgeball has reached 89% of budget.
  - Adult Sports Leagues have reached 27% of budget.
  - Sports Instructional has reached 32% of budget.
  - Preschool has reached 30% of budget.
  - Gymnastics Private Lessons has reached 47% of budget.



**Carol Stream Park District**  
**YTD Revenues & Expenses - Monthly Comparisons**

**(Chart D)**

**1st Quarter - Fiscal Year Ending 12/31/24**

*RECREATION FUND - Corresponds to Charts D-1, D-2, and D-3*

Fiscal Year	January	February	March	1st Quarter Totals	1st Qtr % of Annl Budget	2nd Quarter Totals	2nd Qtr % of Annl Budget	First Half Totals	YTD % of Annual Budget	3rd Quarter Totals	3rd Qtr % of Annl Budget	4th Quarter Totals	4th Qtr % of Annl Budget	1st-4th Qtr YTD Totals	YTD % of Annual Budget	Annual Recreation Budget	
2015	Revenue	\$ 615,479	\$ 327,381	\$ 377,876	\$ 1,320,736	22.8%	\$ 1,851,249	32.0%	\$ 3,171,985	54.8%	\$ 1,681,110	29.1%	\$ 593,415	10.3%	\$ 5,446,509	94.2%	\$ 5,783,771
	Expense	\$ 386,278	\$ 397,482	\$ 426,521	\$ 1,210,282	20.9%	\$ 1,333,404	23.1%	\$ 2,543,686	44.0%	\$ 1,751,828	30.3%	\$ 1,298,459	22.5%	\$ 5,593,972	96.8%	\$ 5,778,387
	Net	\$ 229,201	\$ (70,101)	\$ (48,645)	\$ 110,454		\$ 517,845		\$ 628,299		\$ (70,718)		\$ (705,044)		\$ (147,463)		\$ 5,385
2016	Revenue	\$ 675,059	\$ 329,809	\$ 386,561	\$ 1,391,430	23.9%	\$ 1,829,597	31.5%	\$ 3,221,027	55.4%	\$ 1,494,005	25.7%	\$ 829,269	14.3%	\$ 5,544,301	95.4%	\$ 5,813,394
	Expense	\$ 362,168	\$ 390,886	\$ 412,563	\$ 1,165,618	20.3%	\$ 1,234,977	21.5%	\$ 2,400,594	41.8%	\$ 1,797,042	31.3%	\$ 1,274,763	22.2%	\$ 5,472,399	95.4%	\$ 5,738,668
	Net	\$ 312,891	\$ (61,077)	\$ (26,001)	\$ 225,812		\$ 594,620		\$ 820,432		\$ (303,037)		\$ (445,494)		\$ 71,902		\$ 74,726
2017	Revenue	\$ 297,202	\$ 290,295	\$ 330,542	\$ 918,039	15.6%	\$ 1,984,181	33.7%	\$ 2,902,220	49.3%	\$ 1,899,594	32.3%	\$ 944,567	16.0%	\$ 5,746,381	97.6%	\$ 5,887,257
	Expense	\$ 343,950	\$ 387,928	\$ 460,022	\$ 1,191,900	20.6%	\$ 1,441,211	25.0%	\$ 2,633,111	45.6%	\$ 1,648,279	28.5%	\$ 1,366,874	23.7%	\$ 5,648,265	97.8%	\$ 5,774,176
	Net	\$ (46,748)	\$ (97,633)	\$ (129,481)	\$ (273,861)		\$ 542,970		\$ 269,109		\$ 251,315		\$ (422,307)		\$ 98,117		\$ 113,081
2018	Revenue	\$ 324,979	\$ 312,395	\$ 308,583	\$ 945,957	16.2%	\$ 1,992,503	34.0%	\$ 2,938,460	50.2%	\$ 1,959,525	33.5%	\$ 947,719	16.2%	\$ 5,845,704	99.8%	\$ 5,856,681
	Expense	\$ 320,340	\$ 360,887	\$ 406,080	\$ 1,087,307	18.9%	\$ 1,494,465	26.0%	\$ 2,581,772	44.9%	\$ 1,628,465	28.3%	\$ 1,414,627	24.6%	\$ 5,624,865	97.8%	\$ 5,751,202
	Net	\$ (3,833)	\$ (17,853)	\$ (20,193)	\$ (141,350)		\$ 498,038		\$ 356,688		\$ 331,060		\$ (466,908)		\$ 220,839		\$ 105,479
2019	Revenue	\$ 314,808	\$ 316,320	\$ 333,040	\$ 964,168	16.2%	\$ 2,017,508	33.9%	\$ 2,981,676	50.1%	\$ 1,915,839	32.2%	\$ 970,735	16.3%	\$ 5,868,250	98.7%	\$ 5,946,852
	Expense	\$ 253,966	\$ 342,117	\$ 445,598	\$ 1,041,681	17.9%	\$ 1,563,435	26.8%	\$ 2,605,116	44.7%	\$ 1,675,741	28.8%	\$ 1,470,119	25.2%	\$ 5,750,976	98.7%	\$ 5,825,193
	Net	\$ 60,842	\$ (25,797)	\$ (112,559)	\$ (77,513)		\$ 454,074		\$ 376,560		\$ 240,098		\$ (499,384)		\$ 117,274		\$ 121,659
2020	Revenue	\$ 329,155	\$ 368,468	\$ 252,280	\$ 949,904	15.9%	\$ 580,324	9.7%	\$ 1,530,228	25.6%	\$ 1,028,889	17.2%	\$ 395,788	6.6%	\$ 2,954,905	49.5%	5,974,574
	Expense	\$ 263,409	\$ 428,741	\$ 366,643	\$ 1,058,794	17.9%	\$ 560,300	9.5%	\$ 1,619,094	27.4%	\$ 813,275	13.8%	\$ 770,165	13.0%	\$ 3,202,534	54.2%	5,908,337
	Net	\$ 65,746	\$ (60,273)	\$ (114,363)	\$ (108,890)		\$ 20,024		\$ (88,866)		\$ 215,614		\$ (374,378)		\$ (247,629)		\$ 66,237
2021	Revenue	\$ 100,856	\$ 145,749	\$ 161,135	\$ 407,741	10.1%	\$ 1,711,044	42.3%	\$ 2,118,785	52.4%	\$ 1,863,931	46.1%	\$ 762,831	18.8%	\$ 4,745,546	117.3%	4,047,331
	Expense	\$ 134,342	\$ 204,810	\$ 212,782	\$ 551,933	13.7%	\$ 1,102,643	27.5%	\$ 1,654,576	41.2%	\$ 1,233,146	30.7%	\$ 1,172,810	29.2%	\$ 4,060,533	101.1%	4,014,876
	Net	\$ (33,486)	\$ (59,060)	\$ (51,647)	\$ (144,193)		\$ 608,401		\$ 464,208		\$ 630,785		\$ (409,980)		\$ 685,013		\$ 32,455
2022	Revenue	\$ 242,903	\$ 243,933	\$ 278,979	\$ 765,815	15.2%	\$ 2,136,488	42.4%	\$ 2,902,303	57.6%	\$ 1,896,144	37.6%	\$ 962,662	19.1%	\$ 5,761,109	114.3%	5,040,613
	Expense	\$ 190,473	\$ 299,286	\$ 327,693	\$ 817,452	16.5%	\$ 1,460,457	29.4%	\$ 2,277,909	45.9%	\$ 1,629,588	32.8%	\$ 1,172,802	23.6%	\$ 5,080,299	102.3%	4,965,582
	Net	\$ 52,430	\$ (55,352)	\$ (48,714)	\$ (51,637)		\$ 676,031		\$ 624,394		\$ 266,555		\$ (210,140)		\$ 680,810		\$ 75,032
2023	Revenue	\$ 317,834	\$ 331,562	\$ 335,679	\$ 985,075	16.8%	\$ 2,388,006	40.6%	\$ 3,373,081	57.4%	\$ 2,173,904	37.0%	\$ 998,450	17.0%	\$ 6,545,435	111.3%	5,880,335
	Expense	\$ 220,861	\$ 355,104	\$ 523,293	\$ 1,099,258	18.9%	\$ 1,540,046	26.5%	\$ 2,639,304	45.4%	\$ 1,966,863	33.9%	\$ 1,353,336	23.3%	\$ 5,959,503	102.6%	5,808,083
	Net	\$ 96,973	\$ (23,542)	\$ (187,614)	\$ (114,183)		\$ 847,960		\$ 733,777		\$ 207,041		\$ (354,887)		\$ 585,932		\$ 72,252
2024	Revenue	\$ 307,070	\$ 352,952	\$ 356,396	\$ 1,016,418	15.5%	\$ -	0.0%	\$ 1,016,418	15.5%	\$ -	0.0%	\$ -	0.0%	\$ 1,016,418	15.5%	6,566,906
	Expense	\$ 261,448	\$ 404,372	\$ 578,510	\$ 1,244,331	19.0%	\$ -	0.0%	\$ 1,244,331	19.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,244,331	19.0%	6,537,622
	Net	\$ 45,622	\$ (51,420)	\$ (222,114)	\$ (227,912)		\$ -		\$ (227,912)		\$ -		\$ -		\$ (227,912)		\$ 29,284



### **Year-to-Date Revenue and Expenses as a % of Budget – RECREATION FUND**

***Refer to Chart D-1***

This chart compliments the preceding spreadsheet, and reflects the year-to-date revenue and expenses for the Recreation Fund.

- YTD revenue is \$1,016,418 and represents 15.5% of the annual budget.
- YTD expenses are \$1,244,331 represents 19.0% of the annual budget.

### **Year-to-Date Revenue and Expenses as a % of Budget – 5 Year History**

***Refer to Chart D-2***

This chart reflects revenue and expenses for the Recreation Fund as a percentage of the budget.

- As the annual budget targets vary from year to year, so does percentage of performance.

### **Net Performance – 5 Year History (1st Quarter vs. 1<sup>st</sup>- 4<sup>th</sup> Quarter)**

***Refer to Chart D-3***

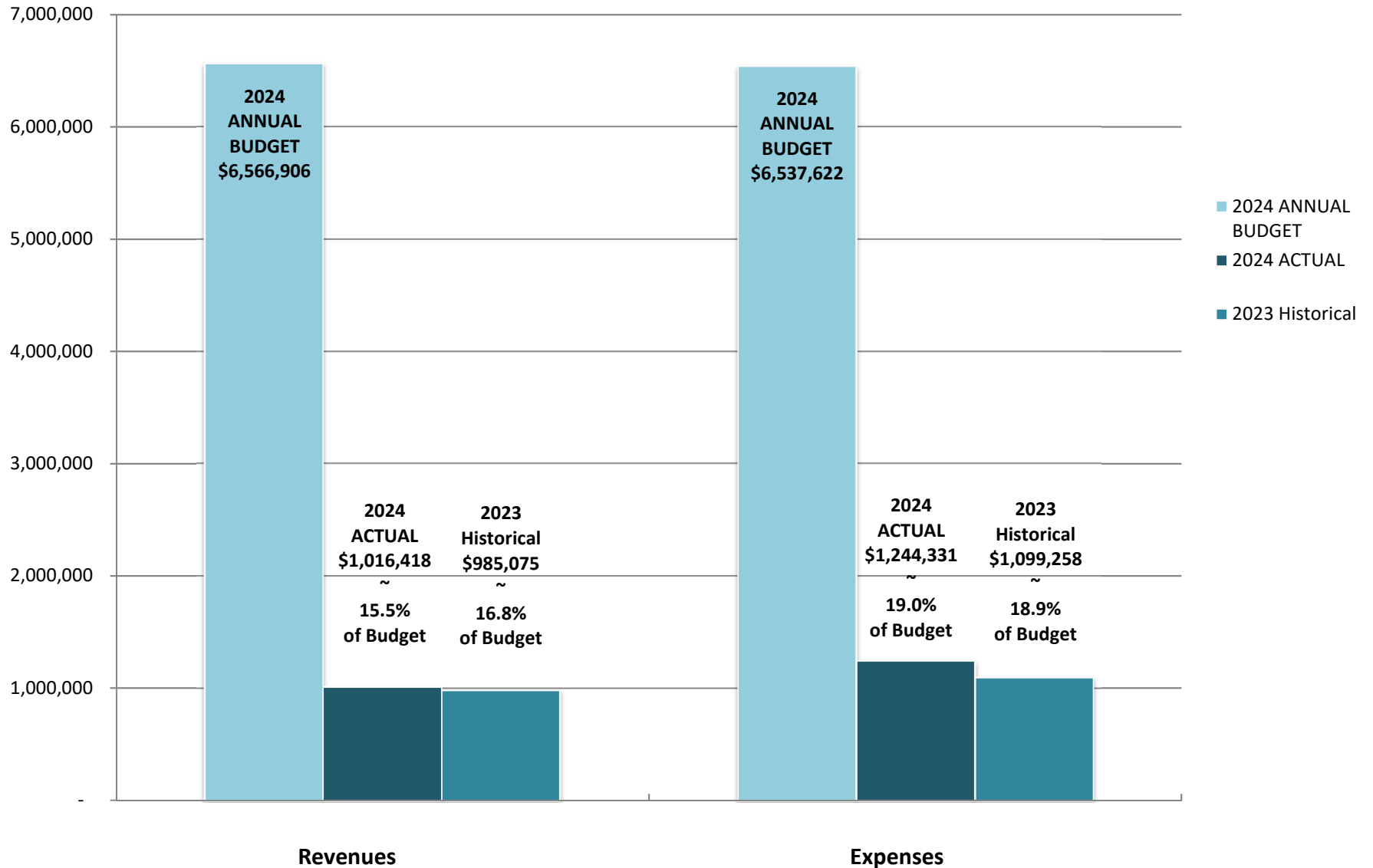
This chart reflects NET performance for the Recreation Fund.

- The chart on the left includes net performance for the first quarter only (January - March).
- The chart on the right includes NET performance through the fourth quarter (January –December).



**Carol Stream Park District**  
**YTD Revenue & Expenses as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/24**  
**RECREATION FUND**

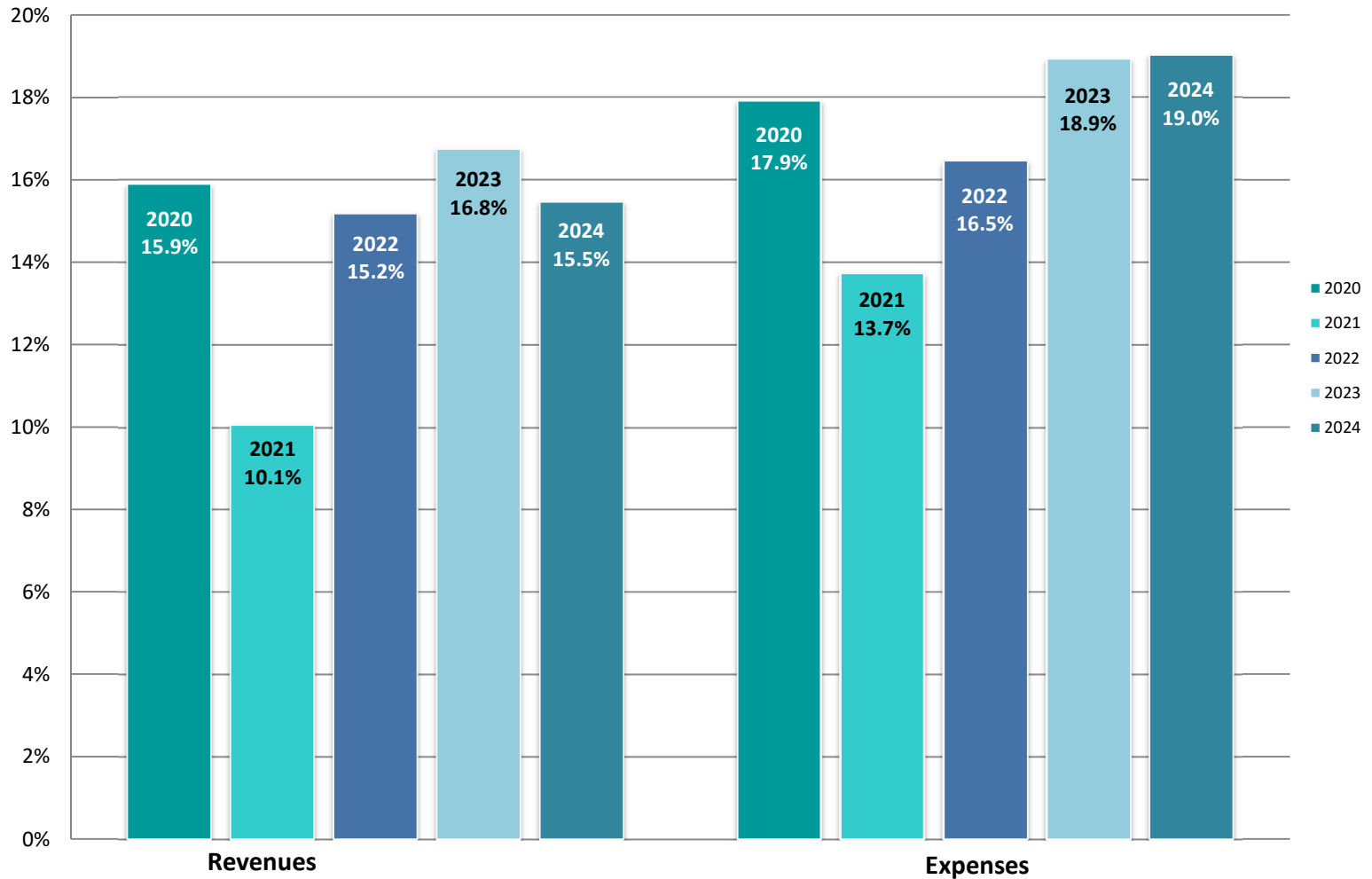
*(Chart D-1)*





**Carol Stream Park District**  
**YTD Revenue & Expense as a % of Budget**  
**1st Quarter - Fiscal Year Ending 12/31/24**  
**RECREATION FUND - 5-Year History**

*(Chart D-2)*



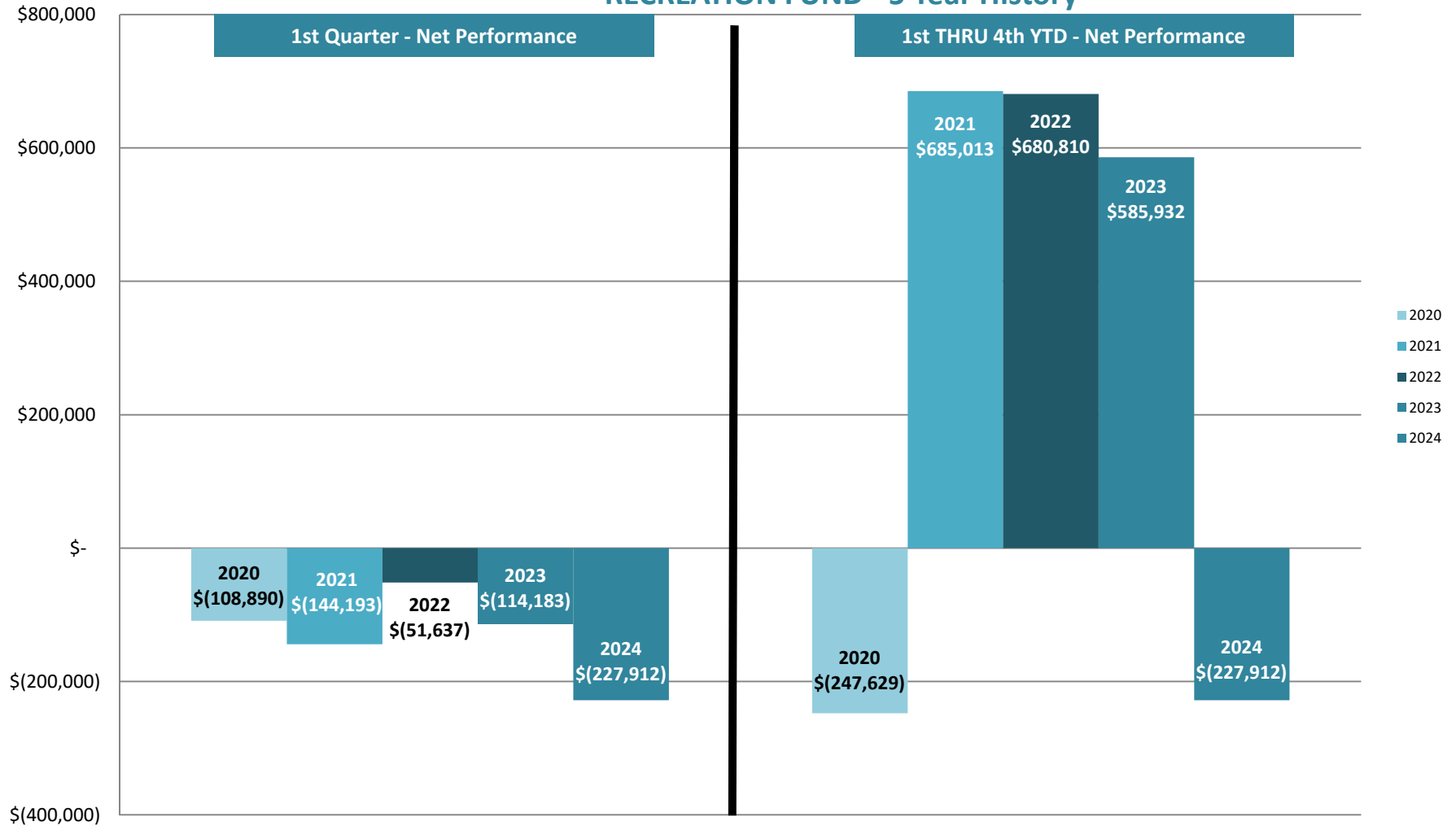


## Carol Stream Park District Net Performance

*(Chart D-3)*

### 1st Quarter vs 1st thru 4th Quarter - Fiscal Year Ending 12/31/24

#### RECREATION FUND - 5 Year History





## Capital / Cap-Exempt / Special Recreation Revenues and Expenses – Monthly Comparison

*Refer to Chart E*

This chart includes performance for the following funds:

- Special Recreation
  - Working Cash
  - Bond & Interest
  - Capital (and Capital Repair & Replacement)
  - Cash-in-Lieu
- 
- Special Recreation is a special use (restricted) fund.
  - Capital dollars are intentionally spent down.
  - Performance is also a result of timing (when taxes are received for bond payments).

### **Bonds:**

- No bond principal or interest payments were made in the first quarter of 2024.





Carol Stream Park District

(Chart E)

Comparison of Monthly Capital, Cap-Exempt, & Special Recreation Funds

1st Quarter - Fiscal Year Ending 12/31/2024

Fiscal Year	January	February	March	1st Quarter Totals	2nd Quarter Totals	First Half Totals	3rd Quarter Totals	4th Quarter Totals	YTD TOTAL	
2015	Revenue	\$ 141	\$ 302	\$ 99	\$ 541	\$ 2,225,965	\$ 2,226,506	\$ 1,997,931	\$ 658,252	\$ 4,882,688
	Expense	\$ 130,116	\$ 97,776	\$ 101,201	\$ 329,094	\$ 1,074,003	\$ 1,403,096	\$ 824,760	\$ 3,272,047	\$ 5,499,903
	Net	\$ (129,976)	\$ (97,475)	\$ (101,102)	\$ (328,552)	\$ 1,151,962	\$ 823,410	\$ 1,173,170	\$ (2,613,795)	\$ (617,215)
2016	Revenue	\$ 115	\$ 5,251	\$ 96	\$ 5,462	\$ 2,417,244	\$ 2,422,706	\$ 2,087,583	\$ 331,267	\$ 4,841,556
	Expense	\$ 65,300	\$ 110,934	\$ 137,668	\$ 313,902	\$ 1,493,934	\$ 1,807,836	\$ 1,020,624	\$ 3,634,390	\$ 6,462,850
	Net	\$ (65,185)	\$ (105,683)	\$ (137,572)	\$ (308,440)	\$ 923,310	\$ 614,870	\$ 1,066,959	\$ (3,303,123)	\$ (1,621,294)
2017	Revenue	\$ 5,295	\$ 2,086	\$ 424	\$ 7,805	\$ 2,581,166	\$ 2,588,971	\$ 2,332,412	\$ 147,052	\$ 5,068,435
	Expense	\$ 8,172	\$ 112,914	\$ 120,432	\$ 241,518	\$ 1,577,168	\$ 1,818,686	\$ 592,324	\$ 3,560,179	\$ 5,971,189
	Net	\$ (2,876)	\$ (110,828)	\$ (120,009)	\$ (233,713)	\$ 1,003,998	\$ 770,286	\$ 1,740,088	\$ (3,413,127)	\$ (902,754)
2018	Revenue	\$ 3,566	\$ 3,826	\$ 488	\$ 7,880	\$ 2,799,217	\$ 2,807,097	\$ 2,272,188	\$ 254,507	\$ 5,333,792
	Expense	\$ 14,519	\$ 19,826	\$ 97,903	\$ 132,247	\$ 1,182,023	\$ 1,314,271	\$ 393,179	\$ 3,893,564	\$ 5,601,013
	Net	\$ (10,954)	\$ (15,999)	\$ (97,415)	\$ (124,367)	\$ 1,617,194	\$ 1,492,826	\$ 1,879,009	\$ (3,639,057)	\$ (267,221)
2019	Revenue	\$ 2,721	\$ 5,636	\$ 8,615	\$ 16,972	\$ 2,760,968	\$ 2,777,940	\$ 2,641,252	\$ 311,884	\$ 5,731,076
	Expense	\$ 22,102	\$ 53,799	\$ 43,839	\$ 119,739	\$ 1,540,303	\$ 1,660,043	\$ 562,703	\$ 4,135,842	\$ 6,358,587
	Net	\$ (19,381)	\$ (48,163)	\$ (35,223)	\$ (102,767)	\$ 1,220,665	\$ 1,117,898	\$ 2,078,549	\$ (3,823,958)	\$ (627,511)
2020	Revenue	\$ 2,496	\$ 182,890	\$ (172,296)	\$ 13,090	\$ 2,875,751	\$ 2,888,841	\$ 2,560,187	\$ 276,610	\$ 5,725,638
	Expense	\$ 27,096	\$ 26,766	\$ 5,135	\$ 58,997	\$ 1,217,129	\$ 1,276,126	\$ 291,263	\$ 4,417,503	\$ 5,984,892
	Net	\$ (24,601)	\$ 156,125	\$ (177,431)	\$ (45,907)	\$ 1,658,622	\$ 1,612,715	\$ 2,268,924	\$ (4,140,893)	\$ (259,254)
2021	Revenue	\$ 20,102	\$ 6,865	\$ 8	\$ 26,976	\$ 6,404,478	\$ 6,431,454	\$ 2,541,216	\$ 88,183	\$ 9,060,852
	Expense	\$ 37,904	\$ 43,051	\$ 45,848	\$ 126,802	\$ 929,694	\$ 1,056,496	\$ 568,890	\$ 4,503,782	\$ 6,129,169
	Net	\$ (17,802)	\$ (36,185)	\$ (45,840)	\$ (99,826)	\$ 5,474,784	\$ 5,374,957	\$ 1,972,325	\$ (4,415,599)	\$ 2,931,684
2022	Revenue	\$ 83	\$ 75	\$ (106,971)	\$ (106,814)	\$ 3,961,646	\$ 3,854,832	\$ 2,764,534	\$ 154,825	\$ 6,774,191
	Expense	\$ 37,769	\$ 60,386	\$ 20,636	\$ 118,791	\$ 1,241,329	\$ 1,360,121	\$ 426,679	\$ 6,295,701	\$ 8,082,500
	Net	\$ (37,686)	\$ (60,312)	\$ (127,607)	\$ (225,605)	\$ 2,720,317	\$ 2,494,712	\$ 2,337,855	\$ (6,140,876)	\$ (1,308,309)
2023	Revenue	\$ 6,802	\$ 18,384	\$ 11,181	\$ 36,367	\$ 3,298,595	\$ 3,334,962	\$ 3,113,523	\$ 358,874	\$ 6,807,359
	Expense	\$ 30,507	\$ 55,920	\$ 47,904	\$ 134,332	\$ 1,464,133	\$ 1,598,465	\$ 484,960	\$ 7,246,507	\$ 9,329,933
	Net	\$ (23,705)	\$ (37,537)	\$ (36,723)	\$ (97,965)	\$ 1,834,461	\$ 1,736,497	\$ 2,628,563	\$ (6,887,633)	\$ (2,522,573)
2024	Revenue	\$ 130,008	\$ 6,146	\$ 205,386	\$ 341,540	\$ -	\$ 341,540	\$ -	\$ -	\$ 341,540
	Expense	\$ (1,749,411)	\$ 595,957	\$ 40,068	\$ (1,113,386)	\$ -	\$ (1,113,386)	\$ -	\$ -	\$ (1,113,386)
	Net	\$ 1,879,419	\$ (589,811)	\$ 165,318	\$ 1,454,926	\$ -	\$ 1,454,926	\$ -	\$ -	\$ 1,454,926

Capital & Cap-Exempt Funds Include: Special Recreation, Working Cash, Bond & Interest, Cash in Lieu & Capital



## Investments for Fiscal 2024

*Refer to Chart F*

The chart is a summary of the District's investments for the current fiscal year.

- There are no capital investment earnings in the first quarter. All funds have been transferred to the IPRIME Investment Shares Class Funds, which are considered Liquid Funds as required by spend-down requirements. Fund Balance investments consist of certificates of deposit and treasury bills.
- Average interest earned during the first quarter is **4.944%**.
  - The cumulative average for interest earned in 2023 was 3.381%
  - The cumulative average for interest earned in 2022 was 0.252%
  - The cumulative average for interest earned in 2021 was 0.500%
  - The cumulative average for interest earned in 2020 was 1.670%
  - The cumulative average for interest earned in 2019 was 2.342%
  - The cumulative average for interest earned in 2018 was 1.999%
  - The cumulative average for interest earned in 2017 was 1.083%
  - The cumulative average for interest earned in 2016 was 0.504%
  - The cumulative average for interest earned in 2015 was 0.403%
- Investments are scheduled in line with statutory limitations, the District's investment policy, spending needs and project schedules.



(Chart F)

**Carol Stream Park District  
Investments  
1st Quarter - Fiscal Year Ending 12/31/24**

Illinois Trust	Fund Balance Investments	TERM	RATE	2024 YTD BALANCE INVESTED	2024 Actual Interest RECEIVED
Operating \$	Total Illinois Trust [Operating Funds]	Q1/24	4.400%	\$ 1,086,000.00	\$ 4,900.00
5/3 Securities	Fund Balance Investments	TERM	RATE	2024 YTD BALANCE INVESTED	2024 Actual Interest RECEIVED
Operating \$	Total 5/3 Securities [Operating Funds]	Q1/24	5.191%	\$ 3,266,890.01	\$ 33,561.87
	<b>TOTAL INVESTMENTS</b>			<b>\$ 4,352,890.01</b>	<b>\$ 38,461.87</b>
3/31/2024	iPRIME Funds (Liquid \$-R/R)	avg qtr rate	5.242%	\$ 136,428.46	\$ 656.35
3/31/2024	iPRIME Funds (Liquid \$-Capital)	avg qtr rate	5.242%	\$ 1,666,541.89	\$ 15,214.26
	<b>TOTAL CAPITAL + FUND BALANCE \$</b>			<b>\$ 6,155,860.36</b>	<b>\$ 54,332.48</b>
		Q1	avg % 4.944%	2023 YTD BALANCE INVESTED/LIQUID	2024 Actual Interest RECEIVED



### **Recreation/Operational Repair & Replacement Fund**

**Refer to Chart G**

- Reflects a running total of the earned revenue dollars being shifted to a **Recreation Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The earnings budgeted for 2024 are those from fitness membership enrollment fees and the IGA with Glenbard District 87 for the FV Pool.
- The District continues to make dedicated transfers this year.

### **General/Operational Repair & Replacement Fund**

**Refer to Chart H**

- Reflects a running total of the earned revenue dollars being shifted to a **General Operational Repair & Replacement Fund** to reduce reliance on debt issuance for improvements.
- The only earnings budgeted for 2024 is from an IGA with Winfield Park District for usage of the Bark Park.

### **Combined Recreation & General Operational Repair & Replacement Fund**

**Refer to Chart I**

- Snapshot of the audited beginning balances of both the General and Recreational Repair & Replacement Funds.
  - Balance of the General Operational R&R Fund is \$159,827.72.
  - Balance of the Recreation Operational R&R Fund is \$695,308.27.



1st Quarter - Fiscal Year Ending 12/31/24

(Chart G)

**Carol Stream Park District  
Recreation Operational Repair/Replacement**

	Program Surcharge & Preschool	CSYFA / GBN Turf	R/R - Gym Rentals	R/R - FVRC/SRC Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool/Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions - McCaslin	R/R - Sponsorship /Advertising	Totals	AS OF
	12-413/7XX	12-702	12-745	12-743/744	12-748	12-748/750	12-749	12-753	12-760/702	12-761	12-791	12-795		3/31/2024
<b>12/31/2019</b>	<b>41,012.84</b>	<b>32,000.00</b>	<b>4,964.60</b>	-	<b>195,315.00</b>	-	<b>107,866.62</b>	<b>4,219.75</b>	<b>7,404.00</b>	<b>10,470.33</b>	<b>10,295.06</b>	-	<b>413,548.20</b>	<b>EB 2019</b>
Revenues	-	-	-	-	35,000.00	-	5,205.00	-	-	-	-	-	40,205.00	Revenues
Expenditures	-	-	(1,065.47)	-	-	-	(4,661.30)	-	-	(7,648.50)	-	-	(13,375.27)	Expenditures
<b>12/31/2020</b>	<b>41,012.84</b>	<b>32,000.00</b>	<b>3,899.13</b>	-	<b>230,315.00</b>	-	<b>108,410.32</b>	<b>4,219.75</b>	<b>7,404.00</b>	<b>2,821.83</b>	<b>10,295.06</b>	-	<b>440,377.93</b>	<b>EB 2020</b>
Revenues	-	-	-	-	35,000.00	-	10,015.00	-	1,000.00	-	-	-	46,015.00	Revenues
Expenditures	(2,643.85)	-	-	-	-	-	-	-	(4,624.82)	-	-	-	(7,268.67)	Expenditures
<b>12/31/2021</b>	<b>38,368.99</b>	<b>32,000.00</b>	<b>3,899.13</b>	-	<b>265,315.00</b>	-	<b>118,425.32</b>	<b>4,219.75</b>	<b>3,779.18</b>	<b>2,821.83</b>	<b>10,295.06</b>	-	<b>479,124.26</b>	<b>EB 2021</b>
Revenues	2,001.00	-	14,321.18	-	35,000.00	685.00	24,136.31	3,366.66	29,187.75	2,027.12	7,677.98	-	118,403.00	Revenues
Expenditures	(2,348.39)	-	-	-	(29,376.54)	-	(7,188.56)	-	(17,937.00)	-	-	-	(56,850.49)	Expenditures
<b>12/31/2022</b>	<b>38,021.60</b>	<b>32,000.00</b>	<b>18,220.31</b>	-	<b>270,938.46</b>	<b>685.00</b>	<b>135,373.07</b>	<b>7,586.41</b>	<b>15,029.93</b>	<b>4,848.95</b>	<b>17,973.04</b>	-	<b>540,676.77</b>	<b>EB 2022</b>
Revenues	12,099.25	-	16,631.23	13,549.67	35,000.00	3,264.76	28,325.21	4,667.88	26,607.00	1,795.90	10,035.64	27,984.61	179,961.15	Revenues
Expenditures	-	-	(1,899.50)	-	(23,661.16)	(611.10)	(5,597.52)	-	(16,845.00)	(360.21)	(1,440.84)	-	(50,415.33)	Expenditures
<b>12/31/2023</b>	<b>50,120.85</b>	<b>32,000.00</b>	<b>32,952.04</b>	<b>13,549.67</b>	<b>282,277.30</b>	<b>3,338.66</b>	<b>158,100.76</b>	<b>12,254.29</b>	<b>24,791.93</b>	<b>6,284.64</b>	<b>26,567.84</b>	<b>27,984.61</b>	<b>670,222.59</b>	<b>EB 2023</b>
Revenues	4,151.50	-	5,556.68	2,816.44	-	826.14	11,626.91	-	-	-	108.01	-	25,085.68	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/30/2024</b>	<b>54,272.35</b>	<b>32,000.00</b>	<b>38,508.72</b>	<b>16,366.11</b>	<b>282,277.30</b>	<b>4,164.80</b>	<b>169,727.67</b>	<b>12,254.29</b>	<b>24,791.93</b>	<b>6,284.64</b>	<b>26,675.85</b>	<b>27,984.61</b>	<b>695,308.27</b>	<b>EB 2024</b>



1st Quarter - Fiscal Year Ending 12/31/24

(Chart H)

Carol Stream Park District Corporate Operational Repair & Replacement					
Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 3/31/2024
<b>12/31/2019</b>	<b>55,629.69</b>	<b>4,578.43</b>	<b>53,950.00</b>	<b>114,158.12</b>	<b>EB 2019</b>
Revenues	2,495.71	-	-	2,495.71	Revenues
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	Expenditures
<b>12/31/2020</b>	<b>55,780.19</b>	<b>4,205.40</b>	<b>53,950.00</b>	<b>113,935.59</b>	<b>EB 2020</b>
Revenues	933.07	3,000.00	-	3,933.07	Revenues
Expenditures	-	(1,856.67)	-	(1,856.67)	Expenditures
<b>12/31/2021</b>	<b>56,713.26</b>	<b>5,348.73</b>	<b>53,950.00</b>	<b>116,011.99</b>	<b>EB 2021</b>
Revenues	3,479.91	1,400.00	17,835.14	22,715.05	Revenues
Expenditures	-	-	-	-	Expenditures
<b>12/31/2022</b>	<b>60,193.17</b>	<b>6,748.73</b>	<b>71,785.14</b>	<b>138,727.04</b>	<b>EB 2022</b>
Revenues	13,203.46	1,290.00	49,423.10	63,916.56	Revenues
Expenditures	-	-	(9,302.91)	(9,302.91)	Expenditures
<b>12/31/2023</b>	<b>73,396.63</b>	<b>8,038.73</b>	<b>111,905.33</b>	<b>193,340.69</b>	<b>EB 2023</b>
Revenues	656.35	270.00	7,500.00	8,426.35	Revenues
Expenditures	-	-	(41,939.32)	(41,939.32)	Expenditures
<b>12/30/2024</b>	<b>74,052.98</b>	<b>8,308.73</b>	<b>77,466.01</b>	<b>159,827.72</b>	<b>EB 2024</b>



**ALL Operational Repair & Replacement Funds - SNAPSHOT YTD  
1st Quarter - Fiscal Year Ending 12/31/24**

(Chart I)

**Carol Stream Park District  
Corporate Operational Repair & Replacement**

Account Description Fund GL #	General 11-7XX	Bark Park 11-724	IT Replace / Summary 11-713	ENDING BALANCE	AS OF 3/31/2024
<b>12/31/2023</b>	<b>73,396.63</b>	<b>8,038.73</b>	<b>111,905.33</b>	<b>193,340.69</b>	<b>EB 2023</b>
Revenues	656.35	270.00	7,500.00	8,426.35	Revenues
Expenditures	-	-	(41,939.32)	(41,939.32)	Expenditures
<b>12/30/2024</b>	<b>74,052.98</b>	<b>8,308.73</b>	<b>77,466.01</b>	<b>159,827.72</b>	<b>EB 2024</b>

**Carol Stream Park District  
Recreation Operational Repair/Replacement**

	Program Surcharge & Preschool	CSYFA / GBN Turf	R/R - Gym Rentals	R/R - FVRC/SRC Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool/Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions - McCaslin	R/R - Sponsorship /Advertising	Totals	AS OF 3/31/2024
<b>12/31/2023</b>	<b>50,120.85</b>	<b>32,000.00</b>	<b>32,952.04</b>	<b>13,549.67</b>	<b>282,277.30</b>	<b>3,338.66</b>	<b>158,100.76</b>	<b>12,254.29</b>	<b>24,791.93</b>	<b>6,284.64</b>	<b>26,567.84</b>	<b>27,984.61</b>	<b>670,222.59</b>	<b>EB 2023</b>
Revenues	4,151.50	-	5,556.68	2,816.44	-	826.14	11,626.91	-	-	-	108.01	-	25,085.68	Revenues
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	Expenditures
<b>12/30/2024</b>	<b>54,272.35</b>	<b>32,000.00</b>	<b>38,508.72</b>	<b>16,366.11</b>	<b>282,277.30</b>	<b>4,164.80</b>	<b>169,727.67</b>	<b>12,254.29</b>	<b>24,791.93</b>	<b>6,284.64</b>	<b>26,675.85</b>	<b>27,984.61</b>	<b>695,308.27</b>	<b>EB 2024</b>

**Resolution No. 24-01**  
**A Resolution Honoring Commissioner Anthony Del Preto**

WHEREAS, ANTHONY DEL PRETO was appointed to the BOARD OF COMMISSIONERS of the CAROL STREAM PARK DISTRICT in 2017 and served in this office continuously until March 2024; and

WHEREAS, during that time, ANTHONY DEL PRETO, provided leadership that elevated CAROL STREAM PARK DISTRICT to earn the Illinois Distinguished Agency honor; and

WHEREAS, during his tenure, the Park District developed Carolshire Park and Simkus Playground, and improved McCaslin Park, Armstrong Park, Jirsa Park, Cambridge Park, Bierman Park, Park on the Green, Simkus Recreation Center, Coral Cover Water Park, and pathways throughout the District.

WHEREAS, Commissioner Del Preto encouraged strong financial management as evidenced by the District earning the GFOA Certificate of Achievement for Excellence in Financial Reporting each of his seven years. During his tenure, the Elk Trail Recreation Center was sold for \$600,000, bringing valuable capital for the repair and replacement program for parks and vehicles. Partnerships with multiple municipalities resulted in Intergovernmental Agreements between the Village of Carol Stream, Glendale Heights, Wayne Township, Glenbard School District 87, Community Consolidated School District 93, Benjamin School District 25 and Community Unit School District 200 which created cost savings and improved recreational amenities for residents.

WHEREAS, Commissioner Del Preto provided support to District leadership during the COVID Pandemic and shut down, leading to the Park District's gradual recovery and renewed success.

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF COMMISSIONERS of the CAROL STREAM PARK DISTRICT that they extend their thanks, appreciation and recognition to ANTHONY DEL PRETO for his years of service as a park commissioner.

The Secretary is directed to forward a copy of this Resolution to ANTHONY DEL PRETO and to record the adoption of this document in the official record of these proceedings.

PASSED AND APPROVED the 22<sup>nd</sup> day of April, 2024.

CAROL STREAM PARK DISTRICT

ATTEST

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary





# Lifetime Membership

IS AWARDED TO:

# Anthony Del Preto

IN RECOGNITION OF 7 YEARS OF SERVICE to the CAROL STREAM PARK DISTRICT  
as a member of park board of Commissioners, a lifetime family membership to  
Fountain View Fitness Center and Coral Cove Water Park is hereby granted

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JACQUELINE JEFFERY, BOARD PRESIDENT

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APRIL 22, 2024

**To:** Board of Commissioners  
**From:** Sue Rini, Executive Director  
**Date:** April 22, 2024  
**Discussion:** Board of Commissioners Policy –  
Conflict of Interest Parameters

**Agenda Item #: 6A**

---

Commissioners,

A copy of the current Board Policy, 3.0 Ethics and Conduct, which addresses guidance to avoid conflicts of interest, priority over outside influences, actions based on special interests, and when a Commissioner should recuse themselves from discussion and abstain from voting is provided for your discussion.

I gathered corresponding policies from seven districts, and spoke to an additional six park districts on this subject. In comparing our policy to those reviewed, it addresses the same points and lays out clear guidelines. It may be more of a matter of educating new board members of those guidelines during their orientation, as well as reinforcing those parameters when conflicts arise.

The policy is attached, and specific sections are highlight to aid in discussion.

## 3.0 ETHICS AND CONDUCT

Board members of the Carol Stream Park District are expected to be of high moral and ethical character and work together as a team to serve the community by delivering best in class park and recreation opportunities. In the discharge of their duties, Board members act collectively as a Board and not as individuals. Board members should always abide by the majority vote of the Board and support the determination of that majority. Also, an individual Board member should not speak for the Board unless authorized to do so by the Board. It would be improper and ill-advised for an individual Board member to make a public pronouncement or engage in conjecture about a Board matter that has not yet been decided, an action of the Board, or any matter that has been discussed in an executive session of the Board. **Because each action taken by a Board member in the course of his or her duties should be motivated by the District's best interests, a Board member should be free of undue outside influences and of self-interest.** Board members shall abide by State laws related to conflicts of interests, financial or otherwise. **A Board member shall advise the Executive Director of all memberships and financial interests that the Board member has in companies or organizations that are doing business with the District.**

### 3.1 Practical Application of Ethics

In accordance with this policy, Board members will educate themselves about and comply with all applicable federal, state and local laws, regulations, and ordinances governing the conduct of the Park District's elected officials. These include but are not limited to, the Public Officials Prohibited Activities Act, the Government Ethics Act, State Officials & Employee Ethics Act (and any related Park District ordinances), Official Misconduct, Bid Rigging Act, and the Illinois Human Rights Act.

In addition, Board members must:

- On an annual basis, file a statement of Economic Interests with the County Clerk of DuPage County.
- **Always keep the best interests of the Carol Stream Park District in mind.**
- Understand and respect the separation of Board responsibilities and functions from those of the Executive Director and staff.
- **Refrain from communication and/or involvement with outside groups that interferes with ongoing administrative activity by staff.**
- Be available and responsive to the residents of the District.
- **Represent all the residents of the District and avoid partisanship based on special interests.**
- Communicate with fellow Board members and the Executive Director.

- Understand and follow all provisions of the Illinois Open Meetings Act, including executive session confidentiality.
- Be properly prepared for Board deliberation.
- Avoid public promises or statements regarding a vote or position on an issue prior to an official meeting.
- Publicly support the implementation of majority decisions of the Board while maintaining the right to disagree.
- Respect the confidentiality appropriate to issues of a sensitive nature.
- Recognize that an individual Commissioner has no legal authority to determine policy, give directions to District personnel, or to act or speak for the Board unless specifically authorized to do so by official Board action.
- When the Board must decide upon an issue about which a Commissioner may have an unavoidable conflict of interest, that Commissioner must observe all applicable ethical laws, rules, regulations and orders, including but not limited to, when applicable, disclosure of the interest, recusal from all discussion and deliberation, and abstention from any vote taking about the issue, or such other action as may be required by applicable state and federal law.
- Develop productive relationships with other elected officials at the federal, state and local level.
- Participate in Board development opportunities.

### 3.2 Ethics Act

Commissioners will conduct the duties of office in accordance with Ethics Ordinance No. 361, approved May 10, 2004. See exhibit B.

### 3.3 Legal Authority

The Board, as a whole, is the legal corporate authority of the District. As an individual, a Board member has no legal authority to determine policy, give directions to District personnel, or to act or speak for the Board unless specifically authorized to do so by official Board action.

### 3.4 Representation

Board members represent all of the residents of the District and shall not represent special interest groups. Board members should not make public promises or statements regarding their votes or position on an issue prior to an official meeting.

### **3.5 Board Decisions**

Board members should make non-partisan decisions regarding District policies and operations based upon reports, facts, and studies and not upon personal interest or prejudice.

### **3.6 Board Unity**

Board members should accept and endorse majority decisions of the Board and align themselves with Board policies, goals and objectives. Unless specifically delegated by the Board, an individual member has no power to act on behalf of or bind the Board. Such action by an individual Board member may result in personal financial liability. Additionally, a Board member has legislative immunity only during a convened and legally called Board Meeting.

### **3.7 Relationship to the Director**

Board members shall respect the delegation of authority and responsibility to the Director. Board members shall work directly with the Director rather than staff and shall not be involved in the day to day operations of the District. Requests for information concerning District operations and programs shall be posed to the Director. Suggestions for new policies shall be referred to the Director for study, appraisal and final recommendation.

Complaints and recommendations brought to the Board shall be turned over to the Director for investigation and disposition or for his recommendation as to disposition by the Board. Board members shall support approved actions of the administration.

### **3.8 Indemnification**

The Illinois Tort Immunity Act (745 ILCS 10/10-206) applies to officers, members of a board, commissioners or committees. Most of the statutory protections against causes of action arising under state law are contained in that Act. The immunities protect Board members for certain acts or omissions performed while performing their duties; it does not provide absolute protection against all claims. It expressly provides that it does not apply to cases brought under a breach of contract theory nor does it apply to, among other things, claims brought under the Worker's Compensation Act (745 ILCS 10/2-101). Additionally, the protections afforded by Illinois Law does not provide immunity against claims filed under federal law. The District's Director and Attorney will guide and advise the Board on matters that represent risk.

### **3.9 Non-Discrimination and Anti-Harassment**

Any commissioner of the Carol Stream Park District Board of Park Commissioners (“Park Board”) who believes that s/he has been sexually harassed by another Park Board Commissioner may file a complaint with the Park Board President. If the Board President is the reporting person or is implicated by the allegation, the report can be made to any other Park Board Commissioner. Any report under this section must be referred to the District’s legal counsel. The District’s legal counsel shall promptly appoint a qualified independent attorney or consultant to review and investigate the allegations. The Executive Director and Board President are hereby authorized and directed to implement and administer the Policy in accordance with applicable law.

**To:** Board of Commissioners  
**From:** Shane Hamilton – Director, Parks & Facilities  
**Date:** April 22, 2024  
**Approval:** Indoor Pool Re-Plastering Contract Award **Agenda Item # 7A**

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### Issue

Should the Board approve a contract with One Stop Pool Care, Lincolnshire, IL, for re-plastering the 8-lane lap pool and the therapy pool at the Fountain View Recreation Center.

### Background/Reasoning

Normal lifespan for plaster in an indoor pool setting is 10-15 years. Fountain View Recreation Center sits at approximately 11 years old and it is time to address the plaster in both pools. After multiple discussions with our pool maintenance contractor in regards to increased maintenance costs the past couple years on the pool shells (plaster), it became evident re-plastering was needed.

Staff will be coming back to the Board at a future Board Meeting for an additional approval of \$65,000 Change Order for the removal and replacement of all the tiles which serve as underwater lane lines in both pools. Their replacement was not part of the original bid package. We have confirmed with Corporate Counsel that rebidding is not necessary, but a formal 'change order' for Board Approval will be necessary.

### Supporting Documents

Bid tabulation form.

### Cost

Plaster:	\$124,000
<u>Tile Lane Lines</u>	<u>\$ 65,000</u>
Total	\$189,000

GL#: 12-5-00-00-748

Budget for re-plastering both pools is \$160,000. We are seeking approval of the first portion of the project at \$124,000 (the base bid) to get One Stop Cool Care under contract. Once under contract, staff will come back to the Board for approval of the tile lane line work.

**Public/Customer Impact**

The pool plastering work will take place during our annual Fountain View Recreation Center maintenance closure to minimize the impact to our customers.

**Recommendation**

That the Board approve a contract for \$124,000 with One Stop Pool Care, Lincolnshire, IL, for re-plaster the 8-lane lap pool and the therapy pool at the Fountain View Recreation Center.



FVRC Re-Plastering Services (Both Pools)

COMPANY NAME	LAP BASE BID		THERAPY	TOTAL
Pool TECH	201,500	108,500	<del>210,000</del>	310,000
ONE STOP POOL CARE	<del>124,000.00</del> 52,000.00	42,000	124,000.00	