



Proposed Budget
Fiscal Year January 1 – December 31, 2023

Presented By:

Jim Reuter, Executive Director

Sue Rini, Deputy Director

Lisa Scumaci, Superintendent, Finance & Accounting



Commissioners:

The 2023 Proposed Budget is presented for your review and approval.

Staff presents a balanced budget for the 2023 Fiscal Year – we acknowledge the Board’s leadership, and staff’s dedication as we adjust to a post-pandemic economy.

This budget is designed to capture growth in strong areas, and rebuild others that continue to be impacted by consumer behavior after the pandemic. Staff worked to bring a variety of activities and new programs to our customers. We committed to providing the best recreational opportunities to our residents while recognizing the importance of financial stewardship and sustainability.

The 2023 budget continues expense controls and focuses on additional revenue growth.

~

The District’s two major operating funds are Corporate and Recreation. The 2023 proposed budget reflects a net performance in the Corporate Fund (Fund 10) of \$63,694; a net performance in the Recreation Fund (Fund 20) of \$72,252. Combined, these two major funds are budgeted to net \$135,946.

Subsequently, the Corporate Repair & Replacement Fund (Fund 11) reflects a net performance of \$26,800; and the Recreation Repair & Replacement Fund (Fund 12) reflects a net performance of \$97,714. Combined, these two operational repair and replacement funds are budgeted to net an additional \$124,514. As a reminder, Funds 11 and 12 are “*internally restricted*” for repairs, but for auditing purposes are considered part of the fund balance. Therefore, the total budget net for internally restricted and two major funds is \$260,460 (Total net performance for Funds 10, 11, 12, and 20.)



The 2023 Proposed Budget focuses on:

- Increasing fund balances
- Capitalizing on areas of strong programming growth, and rebuilding areas that are still impacted by the pandemic
- Continued expense control
- Using operational repair and replacement dollars to improve programming and customer experience
- Wage and pricing adjustments to accommodate the next increase to Illinois Minimum Wage
- Incorporate ADA Accessibility into major capital projects
- Execution of the Capital Improvement Plan as prioritized by the Board of Commissioners

Staff remains dedicated to meeting the needs of our customers, provide opportunities for recreation, and succeed in its mission to enrich our community by fulfilling our residents' need for healthy, accessible, quality recreation activities, parks and facilities, and to be responsible stewards of our community.

Respectfully,

Jim Reuter,
Executive Director

Sue Rini,
Deputy Director

Lisa Scumaci,
Superintendent, Finance & Accounting

Information

7	.....	General Notes
8	.....	Organizational Accomplishments against 2022 Goals
10	.....	Additional Departmental Accomplishments against 2022 Goals
12	.....	<i>SUGGESTED</i> Organizational Goals - 2023
13	.....	Department Goals – 2023
15	.....	Organizational Charts - 2023
20	.....	Wage Scales - 2023
26	.....	Key Budget Points by Department
31	.....	Commonly Asked Questions

Statistical & Supporting Information

35	.....	Tax Revenue <ul style="list-style-type: none"> ○ Tax Revenue Allocation by Fund ○ Comparison to Local Taxing Bodies ○ EAV & Tax Rate Trends
42	.....	Tax vs. Non-Tax Revenue <ul style="list-style-type: none"> ○ Taxes as a % of Operating Revenue
44	.....	Earned Revenue Categories vs. Tax Revenue

Fund Balances

46	Fund Balance Target Explanation <ul style="list-style-type: none"> ○ Fund Balance “Snapshot” ○ Fund Balance Projections for 2023 Fiscal Year End ○ Corporate Fund Description – Target and Performance ○ Recreation Fund Description – Target and Performance <ul style="list-style-type: none"> • Corporate and Recreation Fund Graph – Target and Performance ○ Capital & Cap-Exempt Fund Performance <ul style="list-style-type: none"> • Capital & Cap-Exempt Fund Graph – Target and Performance
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Table of Contents

Repair & Replacement

55	Operational Repair & Replacement Funds
		○ Corporate Operational Repair & Replacement
		○ Recreation Operational Repair & Replacement

2023 Proposed Budget

62	.....	Corporate Fund / Corporate Repair & Replacement Fund
72	.....	Recreation Fund / Recreation Repair & Replacement Fund
96	.....	Special Recreation Fund
98	.....	Bond & Interest Fund
100	.....	Capital Technology Fund
102	.....	Capital Improvement Fund
106	.....	Capital Improvement Plan Narrative

Summary of Requests for Board Approval

116	.....	Summary of Requests for Board Approval
		○ 2023 Proposed Budget
		○ 2023 Organizational Chart
		○ 2023 Full Time and Part Time Wage Scales

Information

General Notes

- **Operational Repair & Replacement Fund** (Fund 11 and 12) did not receive funding in 2020 or 2021 due to the pandemic. Transfers were resumed in 2022. We have added an additional operational account for SRC/FVRC Room Rentals, and enhanced the FVRC Pool Repair & Replacement Account by shifting a percentage of swim lesson earnings this year.
- **Capital Budget** reflects plans to complete the Coral Cove Waterpark Renovation, Community Park, replacement of the artificial turf at McCaslin Park, and renovation of Walter Park (both McCaslin and Walter Park are contingent on grant awards). A full summary of the Capital Improvement Plan is included as part of the budget detail.
- **Additional Staff** are planned in the 2023 budget. During the pandemic 9 full time positions (19%) and 3 regular part-time positions (21%) were eliminated. In 2022, we hired 1 full-time supervisor and 1 regular part-time coordinator. In 2023, we look to recover another full-time recreation supervisor, and add a recreation manager. We will also add a regular part-time position to the Parks Department to allow for a dedicated staff person to maintain McCaslin Park.
- **Recreation programming** pricing was reviewed across all lines of programming to account for the impact of inflationary increases to goods and services; it also accommodates another 8%+ increase (from \$12 to \$13/hour) to minimum wage.
- **Consolidation of General Ledger accounts related to Park Department** expenditures provides a simple overview of the overall budget. We also added a **GL Account to track repair expenses specifically related to the geothermal system**.
- **Staff Retention** is an important focus for all employers. With Board approval, a 5% merit pool is included in the 2023. Over the last few years, staff development through conferences and educational opportunities had been cut; this budget reflects the return of some of that funding.

Organizational Accomplishments against 2022 Goals

In 2022 we successfully accomplished or made progress on these organizational goals:

- Continue to explore Naming Rights as an Alternative Revenue Source with concentration on McCaslin - ongoing
 - Created webpage to support marketing of facility.
- Continue to lead Community Park Improvements - ongoing
 - Completed master plan and design.
 - Received \$1,000,000 in grant funding.
 - Proposed bidding process in January 2023 contingent upon received executed grant contracts.
- Pursue CAPRA Certification - postponed
 - Focus staff resources on NEW Decennial Review requirement.
 - Plan for new Community Needs Assessment as the first step in preparing for updated Strategic and Master Plans.
- Succession Plan Strategy and timeline - complete
 - Provided Board of Commissioners with plan.
- Hire, Retain and Increase Employee Morale - complete
 - Utilized 'Stay Interviews' to create a road map for success.
 - Implemented morale boosting activities including Staff Appreciation Week.
 - Implemented Flexible/Remote work options.
 - Secured a 5% merit pool for 2023.
 - Included additional professional development/training in 2023 budget.
- Assess Governmental Partnership, seek additional opportunities and relationships with the Legislative Realm - complete
 - All current intergovernmental agreements / partnerships have been reviewed.
 - Renewed the IGA with Glenbard North High school thereby confirming 10 more years of financial contributions for the maintenance and upkeep of the indoor pool.
 - Attended 2022 Legislative Symposium in Springfield; met and created relationships with local representatives.
 - Gained support from numerous legislators for support of several state/federal grants.

- Improve Net Positions and Fund Balances – complete
 - Forecasted increase to the Corporate Fund +260,299; estimated increase including the Corporate R&R Fund +\$281,834.
 - Forecasted increase to the Recreation Fund +734,404; estimated increase including the Recreation R&R Fund +\$801,537.
- Analyze work office space for most efficient and effective use – complete
 - Staff conducted an internal review of existing office and storage space.
- Expand and improve another of the District's pathways/trails – complete
 - Mitchell Lakes Bike Path completed Spring 2022.
 - Bierman Park Trail completed Fall 2022.
 - Submitted grant application for Veterans Trail Pathway – awaiting decision.
- Commence and plan for the completion of the CCWP renovation for an anticipated opening in summer 2023 – in progress
 - Project is well underway; substantial completion will occur by the end of 2022 and is on course for completion for reopening in summer 2023.
- Successfully execute capital projects per the Capital Improvement Plan - complete
 - Park on the Green Playground Renovation is underway.
 - Bierman Park Trail at Heritage Lakes replaced.
 - Improvements to Coyote Crossing Mini Golf and McCaslin Concessions.
 - Facelift to SRC Dance Room.
 - Coral Cove Water Park Renovation underway; many aesthetic improvements were completed prior to 2022 opening.
 - Quarterly Capital Improvement Plan reviews provided to Park Board.

Organizational Accomplishments against 2022 Goals

Additional Departmental Accomplishments in 2022

Administration & Finance:

- Reduced declined credit payment processing by integrating a back-up credit card form of payment for reoccurring memberships/payments.
- Updated District boundary map to reflect parcels that have been incorporated into the District.
- Launched CSPD Mobile App.
- Completed branding of CCMG and installed new signage.
- Developed the next generation Program Guide to a more robust electronic format.
- Earned IGFOA Award for Excellence in Financial Reporting.
- Implemented new P-Card that will result in double the rebate benefits.
- Implemented cyber security upgrades including: implementing an End Point Security System, multifactor authentication for any remote access, remote desktop protocols through a VPN, network system back up off-site and cloud based, cybersecurity training for all staff along with random phishing tests.
- Converted to AT&T Fiber and integrated an internal monitoring system which resulted in significantly more bandwidth at same cost.
- Restructured the Registration & Membership services team to absorb all fitness functions, and retirement of previous manager.
- Conducted RFQ for Auditing Services.
- Applied and received reimbursement for 2022 COVID related expenses through a special program of the American Rescue Plan Act in the amount of \$31,978.
- Staff recognized for the expertise in the industry; elected/appointed/asked to serve in advisory capacities: Rini appointed to PDRMA Board of Directors; PDRMA Audit Committee. Quinn appointed to PDRMA Risk Management Advisory Committee; IPRA 2022 Park & Recreation Compensation Survey Committee.



Parks & Facilities:

- Began the process of creating a Natural Area Master Plan.
- Parks & Facilities Staff completed a minor remodel in the Coral Cove lobby.
- Continued the District's aggressive turf management program to raise the standard of care on all athletic fields.
- Addressed neglected native areas throughout the District via dedicated budgeted funding for all native areas.
- Introduced the Building Supervisor position at the Fountain View Recreation Center.
- Integrated a pool maintenance contractor for the indoor pool at the Fountain View Recreation Center into the District's maintenance program.
- Painted Coyote Crossing Mini Golf and the concession stand at McCaslin Park.
- Secured PDRMA's Safety Grant to install a hoist system in the main pool pump room at the Fountain View Recreation Center.

Recreation:

- Coyote Crossing Mini Golf received a new roof and the exterior of the building was painted. New obstacles were created and placed on the course to make some holes more challenging. Sprinklers, spray hoses and sno-cones were offered on extremely hot days to encourage customers to play during the heat.
- Fountain View and Simkus rentals welcomed back large-scale rentals like Garbas and a large High School Senior Celebration event.
- Bringing diversity to our Preschool program began by incorporating new holidays into the curriculum, including Diwali, Day of the Dead, and more, along with adding Spanish words and posters to the program.
- Rental revenues combined will end 2022 over \$100,000 more in revenue than 2021.
- Multiple programming areas are seeing increased participation and revenues that exceed budget and 2021 revenue and enrollments.
- Fitness Memberships, Corporate Memberships, Fitness Daily passes and Personal Training revenue all to exceed 2022 budget.
- Award recipient of \$1,000 PowerPlay grant to start a new ninja gymnastics program.
- Concessions expanded their menu at Home Plate to include new items to increase revenue and sales.
- Finalized new pricing and tiers for Corporate Fitness membership packages.

Organizational Goals for 2023

These Organizational Goals align with the District Strategic Plan and Master Plans. They provide guidance for the allocation of funding and staffing.

Suggested 2023 Organizational Goals:

***staff suggested goals only.**

- Continue to pursue Naming Rights as an alternative Revenue Source.
- Complete the Community Park capital improvement plan.
- Community Needs Assessment.
- Develop an Updated Strategic Plan from results of Community Needs Assessment.
- Prepare and execute requirements under the State's Decennial Review Statute.
- Address Redhawk Trespass and Settlement Issue.
- Successfully execute Capital Plan implementation.
- Improve net positions and fund balances.
- Fulfill cyber security requirements for successful acceptance/coverage.
- Develop a campaign to highlight the importance and rewards of volunteering and increase awareness of volunteer opportunities.

**These are suggested Organizational Goals;
once reviewed by the Board, they will be approved at a future Board Meeting.**

Departmental Goals for 2023

Administration (Finance, Human Resources, IT, Marketing, Registration & Membership Services, and Risk Management)

- Finalize requirements and implement cyber security assessment protocols to ensure coverage under PDRMA's expanded coverage.
- Explore extra payments towards Actuarial Calculation of unfunded IMRF Liability in order to reduce employer contribution rate and therefore reducing tax levy for pension fund.
- Implement ActiveNet E-pact emergency information module to streamline sharing participant's information and maintaining updated data through web-based platform.
- Expand Risk Management function to enhance customer experience, and create a welcoming and safe environment for all.
- Develop a campaign to highlight the importance and rewards of Volunteering and increase awareness of volunteer opportunities.

Recreation

- Develop an additional summer camp to help meet the demand for full day childcare in the summer.
- Implement an onboarding program for fitness members, consisting of several timely, branded email communications.
- Revamp the sponsorship process including management of revenues and expenses, targeted programs, and promotional tools.
- In cooperation with Human Resources, develop a recreation onboarding plan to simplify the new hire training process and build consistency between program areas.
- Review Fountain View Fitness fees and packages of memberships for fitness, pool and gym for potential implementation in 2023.

Parks & Facilities

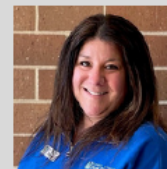
- Provide to support for the effective completion of capital improvement projects.
- Beautify the baseball HUB at Armstrong Park to re-create a welcoming atmosphere.
- Implement a new trash program within the Parks Department to create uniformity and increase efficiencies.
- Complete the Natural Areas Master Plan.
- Continue to implement document destruction plan and begin the process of properly destroying related documents throughout the Parks & Facilities Department.



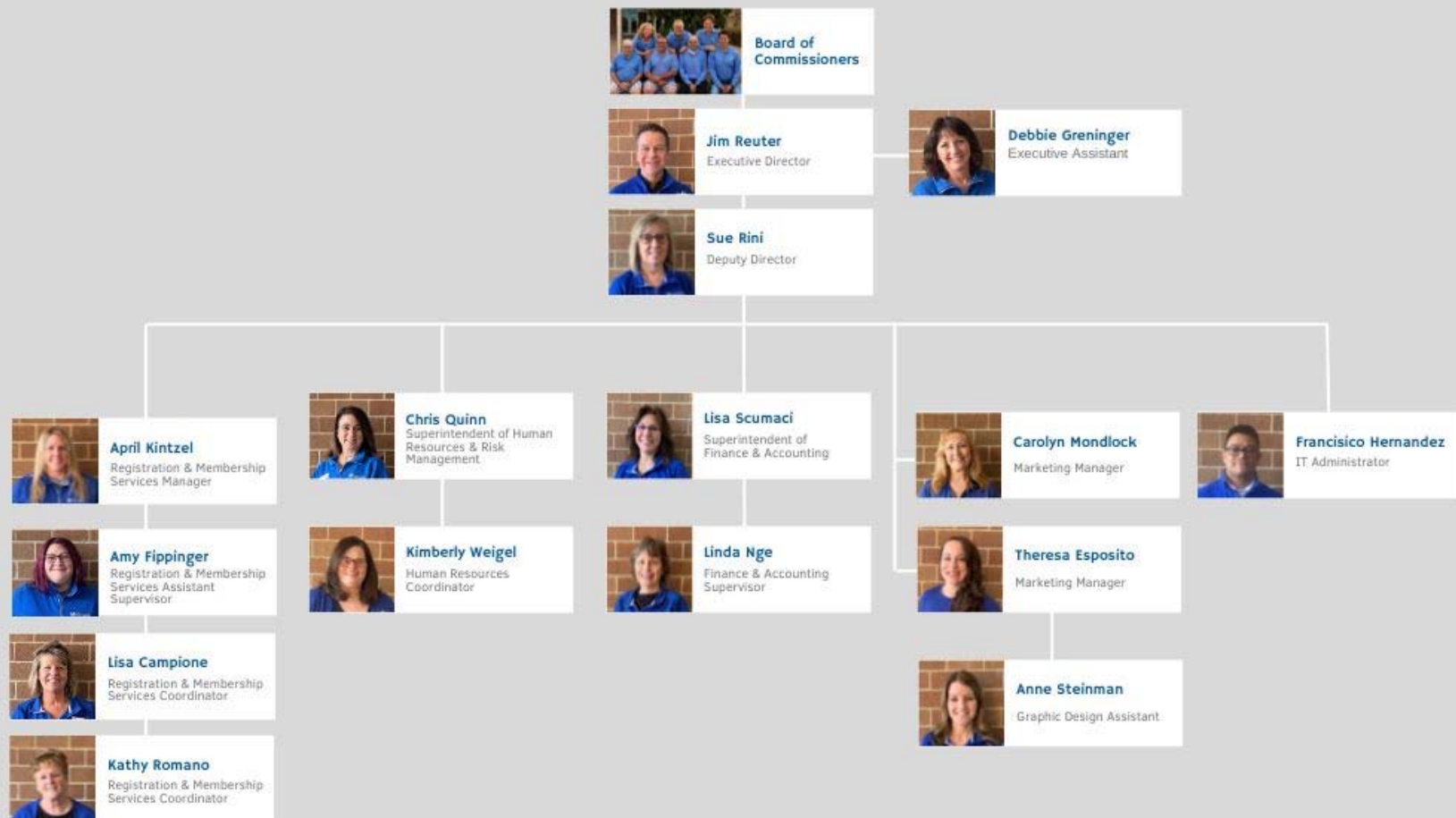
Organizational Chart

To accomplish organizational and departmental goals, the District relies on a staff of dedicated professionals. Leadership continually assesses the roles and structure of the District to ensure we can meet the needs of the patrons we serve – especially in circumstances of retirement, or staff attrition. The following charts represent plans for 2023:

The Board is asked to approve the Organizational Chart in conjunction with the proposed 2023 budget.

**Board of
Commissioners****Jim Reuter**
Executive Director**Debbie Greninger**
Executive Assistant**Sue Rini**
Deputy Director**Shane Hamilton**
Director of Parks &
Facilities**Renee Bachewicz**
Director of Recreation

Finance & Administration Department Organizational Chart



Parks & Facilities Department Organizational Chart



**Board of
Commissioners**



Jim Reuter
Executive Director



Shane Hamilton
Director of Parks &
Facilities



Ron Murray
Facilities & Safety
Manager



Randy Anderson
Parks Manager



Daniel Wakolbinger
Facilities Specialist II



Rich Daniels
Custodial Supervisor



Matt Slanker
Parks Foreman



Josefina Cortez
Custodian II



Chauncey Wrenn
Custodian II



Rich Czarnecki
Parks Specialist III



Anthony Scerbo
Parks Specialist III



Joe Dalessandro
Custodian/Building
Supervisor



Brian Thorsen
Parks Specialist II



Eric Ramirez
Parks Specialist II



Open
Parks Specialist II



Open
Parks Specialist I
Regular Part Time

Recreation Department Organizational Chart



**Board of
Commissioners**



Jim Reuter
Executive Director



Pam Falco
Community Relations
Supervisor



Renee Bachewicz
Director of Recreation



Nory Bettilyon
Administrative Assistant



Melissa Adamson
Superintendent of
Recreation



Anthony Kenny
Division Manager



Suzanne Waghome
Division Manager



Brian Kucharski
Fitness Manager



Open
Recreation Manager



Avegail Lavaty
Recreation Supervisor



Adrianne Gabel
Recreation Supervisor



James Steele
Recreation Supervisor



Jaclyn Eidukas
Recreation Supervisor



Georgia Lochridge
Recreation Supervisor



Rachel Arendt
Recreation Coordinator II



Open
Recreation Supervisor



Jane Maxey
Recreation Supervisor



Open
Recreation Supervisor



Patrick Kolp
Recreation Coordinator



Jori Rewerts
Recreation Coordinator II



2023 Wage Scales

Full-Time Staff Wage Scale

The District conducted a formal Market Benchmarking & Compensation Study in 2018; the study should be done again in 2024. The goal of the study was to align District wages within the parks and recreation industry. It considered factors such as geographic location, population served, and operating budget size. For the positions that cross-over into the private sector (such as IT, Human Resources, or Finance), the scale blended a percentage of data from that market as well.

In order to remain competitive in the current market and retain high quality staff, the scale is adjusted annually to increase by 1% less than the proposed merit pool value. Earlier this year, the board approved the staff's merit pool recommendation of up to 5.0%; therefore, the wage scale increased by 4.0%.

Minimum Wage and Part-Time Wage Scale

The 2023 budget also addresses the next increase for Illinois Minimum Wage. In 2020, minimum wage increased from \$8.25 to \$10.00 (21%). Each subsequent January, the minimum wage increases by \$1.00 until it reaches \$15.00/hour on January 1, 2025. Illinois minimum wage will increase to \$13.00 on January 1, 2023. In order to remain competitive in this challenging hiring market the District will raise the scale for new hires age 18 and over to \$14/hour; for new hires age 16-17 to \$13/hour; teen minimum wage of \$10.50/hour will be used for staff under 16. Staff will continue to review wage scales each year to adjust to minimum wage increases.

Below is the Updated 2023 Wage Scale for Full-Time Staff, the Illinois Minimum Wage Schedule, and the new Part-Time Wage Scale.

The Board is asked to approve the District's Wage Scales in conjunction with the proposed 2023 budget.



Full-Time Wage Scale

Carol Stream Park District			Notes:				
Pay Grade Assignments/Wage Scale - 2023			Merit Increase: 5.0%; pool adjusted by 4% with conditional compression due to min wage impact at lower grades.				
Full Time | Benefit Eligible							
Approved at Board Meeting of:			Some Compression is occurring				
			-20% from Midpt	*+20% from Midpt			
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum		
1	NE	Custodian	\$ 29,120	\$ 36,400	\$ 43,680		
	NE	Parks Specialist I	\$ 14.00	\$ 17.50	\$ 21.00		
2	NE	Registration & Membership Specialist	\$ 31,616	\$ 39,520	\$ 47,424		
	NE	Recreation Coordinator I	\$ 15.20	\$ 19.00	\$ 22.80		
	NE	Custodian II					
3	NE	Recreation Coordinator II/Combo Instructor & Coord	\$ 35,277	\$ 44,096	\$ 52,915		
	NE	Building Supervisor & Custodian	\$ 16.96	\$ 21.20	\$ 25.44		
	NE	Registration & Membership Coordinator					
4	NE	Administrative Assistant	\$ 39,936	\$ 49,920	\$ 59,904		
	NE	Human Resources Coordinator	\$ 19.20	\$ 24.00	\$ 28.80		
	NE	Custodial Supervisor					
	NE	Parks Specialist II					
	NE	Facility Specialist II					
	NE	Registration & Membership Services Asst. Supervisor					
5	E	Finance & Accounting Supervisor	\$ 44,928	\$ 56,160	\$ 67,392		
	E	Community Relations Supervisor	\$ 21.60	\$ 27.00	\$ 32.40		
	NE	Executive Assistant					
	NE	Facility Specialist III					
	NE	Parks Specialist III					
	NE	Parks Specialist II-Horticulturalist					
	E	Recreation Supervisor					

6	E	IT Administrator	\$ 50,086	\$ 62,608	\$ 75,130
	E	Fitness Manager	\$ 24.08	\$ 30.10	\$ 36.12
	E	Marketing Manager			
	NE	Park Foreman			
	E	Registration Services Manager			
7	E	Manager II-Facility Maintenance Manager	\$ 55,310	\$ 70,720	\$ 84,864
	E	Manager II-Parks Manager	\$ 26.59	\$ 34.00	\$ 40.80
	E	Division Manager-Athletics/Programming/CCMG			
	E	Division Manager-Rentals/Concessions			
8	E	Superintendent-Finance & Accounting	\$ 64,064	\$ 80,080	\$ 96,096
	E	Superintendent-Human Resources & Risk Management	\$ 30.80	\$ 38.50	\$ 46.20
	E	Superintendent-Recreation			
9	E	Reserved for Future Use	\$ 72,717	\$ 90,896	\$ 109,075
			\$ 34.96	\$ 43.70	\$ 52.44
10	E	Director-Parks & Facilities	\$ 81,702	\$ 102,128	\$ 122,554
			\$ 39.28	\$ 49.10	\$ 58.92
11	E	Director-Recreation	\$ 89,871	\$ 115,440	\$ 138,528
			\$ 43.21	\$ 55.50	\$ 66.60
12	E	Director-Finance & Administration	\$ 101,455	\$ 130,520	\$ 156,624
			\$ 48.78	\$ 62.75	\$ 75.30
13	E	Deputy Director	\$ 114,545	\$ 147,160	\$ 176,592
			\$ 55.07	\$ 70.75	\$ 84.90
14	E	Executive Director	\$ 129,312	\$ 166,400	\$ 199,680
			\$ 62.17	\$ 80.00	\$ 96.00



Part-Time Wage Scale Illinois Minimum Wage Schedule

Senate Bill 1

	Adult Minimum Wage	Teen Sub- Minimum Wage	Exemption Amount	Exemption Percentage
2019	\$8.25	\$7.75	\$0.50	6.06%
January 1, 2020	\$9.25	\$8.00	\$1.25	13.51%
July 1, 2020	\$10.00	\$8.00	\$2.00	20.00%
January 1, 2021	\$11.00	\$8.50	\$2.50	22.73%
January 1, 2022	\$12.00	\$9.25	\$2.75	22.92%
January 1, 2023	\$13.00	\$10.50	\$2.50	19.23%
January 1, 2024	\$14.00	\$12.00	\$2.00	14.29%
January 1, 2025	\$15.00	\$13.00	\$2.00	13.33%

Part -Time / Seasonal / Program Staff			
Proposed PAY GRADE & WAGE SCALE for CSPD - 1/1/2023			
PAY GRADE	CSPD Minimum *	Midpoint	Maximum
A	14.00	\$17.50	\$21.00
B	15.20	\$19.00	\$22.80
C	16.96	\$21.20	\$25.44
D	18.76	\$23.45	\$28.14
E	21.12	\$26.40	\$31.68
F	24.00	\$30.00	\$36.00
G	27.08	\$33.85	\$40.62
H	30.56	\$38.20	\$45.84
I	34.31	\$42.89	\$51.47

Carol Stream Park District				Minimum Wage Adjustment for 2022		
Pay Grade Assignments/Wage Scale - 2023				CSPD 18+ min Wage = \$14/hr		
<u>Part Time | Seasonal | Program Staff</u>				(16-17 yr old) Min Wage = \$13/hr		
Approved at Board Meeting of:				(15 yr old) Teen Min Wage = \$10.50/hr		
				NOTE: IL Adult Min Wage 18+ = \$13/hr		
				Increase from Midpoint to next grade can be 1.1%, but minimum wage increases have caused some compression and manual adjustments		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum	
A	NE	ActivKids Asst Site Coordinator	\$ 14.00	\$ 17.50	\$ 21.00	
	NE	ActivKids Jr. Site Coordinator				
	NE	Asst Dance Instructor				
	NE	Birthday Party Host				
	NE	Camp Counselor				
	NE	Cashier				
	NE	Concessions Attendant				
	NE	Custodian I				
	NE	Fitness Attendant				
	NE	Fitness Floor Specialist				
	NE	Gymnastics Instructor I				
	NE	Gymnastics Instructor II				
	NE	Gymnastics Instructor III				
	NE	Gymnastics Team Coach I				
	NE	Gymnastics Team Coach II				
	NE	Gymnastics Team Coach III				
	NE	Mini Golf Attendant				
	NE	Parks Specialist - Seasonal				
	NE	Recreation Attendant				
	NE	Rental Host				
	NE	Swim Lesson Instructor				
	NE	Swim Team Assistant Coach				
	NE	Theater Assistant				
	NE	Theater Seamstress				
	NE	Theater Technician				
	NE	Trip Supervisor				

B	NE	ActivKids Site Coordinator	\$ 15.20	\$ 19.00	\$ 22.80
	NE	Birthday Party Coordinator			
	NE	Camp Lead Counselor			
	NE	Camp Coordinator			
	NE	Concessions Beverage Cashier			
	NE	Concessions Team Leader			
	NE	Courier			
	NE	Custodian II			
	NE	Dance Instructor			
	NE	Gymnastics Coordinator			
	NE	Preschool Assistant Instructor			
	NE	Registration & Membership Specialist			
	NE	Theater Vocal Coach			
C	NE	Bus Driver	\$ 16.96	\$ 21.20	\$ 25.44
	NE	Preschool Instructor			
	NE	Registration & Membership Coordinator			
	NE	Rental Coordinator			
	NE	Supervisor on Duty			
	NE	Swim Lesson Coordinator			
	NE	Theater Musical Director			
D	NE	Graphic Design Assistant	\$ 18.76	\$ 23.45	\$ 28.14
	NE	Marketing Assistant/Coordinator			
	NE	Preschool Lead Instructor			
E	NE	Fitness Instructor I	\$ 21.12	\$ 26.40	\$ 31.68
	NE	Gymnastics Team Head Coach			
	NE	Swim Team Head Coach			
F	NE	Fitness Instructor II	\$ 24.00	\$ 30.00	\$ 36.00
	NE	Lead Dance Instructor			
	NE	Personal Trainer			
G	NE	Fitness Instructor III	\$ 27.08	\$ 33.85	\$ 40.62
	NE	Fitness Nutritionist			
	NE	Lead Personal Trainer			
H	NE	Fitness Instructor IV	\$ 30.56	\$ 38.20	\$ 45.84
I	NE	Reserved for future use	\$ 34.31	\$ 42.89	\$ 51.47

Finance & Administrative Operations**Administration & Finance**

- Tax receipts have been conservatively budgeted at 99% of what was actually received in the current fiscal year.
- ActiveNet financial processing fees are budgeted to increase by \$19,400 in direct correlation to increased volume of registration.
- Investment income is budgeted to increase by \$82,278 due to higher interest rates, new investment strategies, growing fund balances, and capital funds that have not yet been expended.
- P-Card rebate is budgeted to more than double from \$3,000 to \$7,500 due to the District's participation in the 5/3rd Bank Purchase Card Consortium.
- Maintenance Contracts have increased in part due to additional cyber security requirements for back up systems.

Human Resources

- Full time salary budget reflects a 5.0% Merit Pool; this is not a guaranteed increase.
- The part-time wage scale was updated to reflect the state's increases to minimum wage, and internal protocols to help recruiting and retention efforts.
- Health insurance rates aggregate increase for 2022 is 6%. The five-year average under PDRMA Health is a 4.8% increase which continues to be well-below industry averages.
- IMRF employer rate will drop from the 2022 rate of 11.45% to 10.35% for 2023.
- Providing additional training for professional development of Human Resources staff.

Information Technology

- We have budgeted to replace a percentage of workstations in conjunction with the repair and replacement schedule.
- Replacing the Remote Server which safely supports staff working remotely, or accessing the network from outside the District.
- In compliance with cyber security coverage we have identified the need to replace the District telephone system, and planning to move to a soft phone system.

Key Budget Points - 2023

IT Continued

- ActiveNet will require an upgrade to all credit card swipe units to support increased processing security features.
- Providing additional training for professional development of IT staff.

Marketing

- Budgeted to replace remaining unbranded items/signage at Coral Cove Water Park to align with aesthetic improvements and major mechanical repairs.
- Replacing parts of the digital screen for the FVRC Marquee.
- Providing additional training for professional development of Marketing staff.

Registration & Membership Services

- Extended staffing hours at Simkus Recreation Center during busy summer weekday times (summer camp).
- CPR Training for all Registration & Membership Services staff.
- Providing additional training for professional development of Registration & Membership Services staff.

Safety & Risk Management

- Completes the replacement of the District's AED units as current equipment is being phased out by vendor.
- Phase 2 of upgrading the FVRC public announcement system. Last year we installed the core infrastructure with zone announcement capabilities. We also set up speakers in the main/public hallways. This phase will include the large gym and walking track, and the Premier Room.
- Expanded existing staff duties to increase focus on Risk Management training, Safety Committee engagement, and procedure improvements.

Recreation**Programming**

- Recreation programming budgeted an increase in total revenue based on 2022 performance and price increases.
- Repair and Replacement funds were added for Room Rentals and Swim Lessons.
- Minimum wage is budgeted starting at \$13/hour for 16-17 year olds and \$14/hour for 18+ years.
- Supervisors on Duty are budgeted for Simkus and outdoor facilities.
- A new Recreation Manager and Recreation Supervisor position are added.
- Two RegPT Coordinators are budgeted for an hours increase to FTE status.
- Park Shelter Rentals were moved from Fund 10 to Fund 20.

Fountain View Recreation Center and Simkus Recreation Center

- Fitness Membership revenue budgeted a slight increase based on 2022 year-end projections.
- JEM Guard Services budgeted for the indoor pool.
- Walking Track and Lap Swim Membership fees are budgeted to increase.
- Budgeted for an increase in revenue for Fountain View and Simkus rentals based on 2022 performance.

Coral Cove Water Park

- Budget consists of daily admissions and season pass sales.
- Season passes are increasing in price compared to 2022 to account for a full summer season.
- JEM Guard Services budgeted.
- Pool Cashiers were moved from Registration Services to the Coral Cove budget.

Concessions

- Concessions continues to operate as a District Cost Recovery Facility Model with all revenue and expenses associated with the operation of concessions charged to this fund.



Key Budget Points - 2023

McCaslin/Field Rentals

- Fees have been increased to accommodate the increased interest in tournament and field rentals.

Coyote Crossing

- Daily admission revenue is based on a three-year average.

Parks & Facilities

- Combine two mowing contracts into one single contract by years' end.
- Install approximately 500 yards of engineered wood fiber throughout the park system.
- Complete the construction of a storage facility at McCaslin Park.
- Perform prescribed burns at Evergreen Lakes and Tedrahn Pond.
- Replace the existing synthetic field turf at McCaslin Park.
- Utilize new floor machine to bring contracted work back "in house."
- Create a welcoming, well maintained lifeguard office for JEM staff to house the EAVS monitoring system in conjunction with JEM's expanded lifeguarding service model.
- Sealcoat and fill cracks throughout the entire parking lot at McCaslin Park including Coyote Crossing Mini Golf.

Commonly Asked Questions

The following questions have been compiled from those that have been asked over the last several years.

General Questions:

1. How are salaries divided between funds?

If a position is strictly serving one function – it will be charged to that fund. For example, the Parks Department staff salaries are charged 100% to the Corporate Fund. The Recreation staff salaries are charged to the Recreation Fund. Salaries for staff whose positions service all areas of the District are split between the Corporate and Recreation Fund. The split leans more heavily towards the Corporate Fund (70/30) as we continue to focus on rebuilding Recreation Fund balance.

2. Is our goal to achieve 5/12ths balance in all funds? If not, why?

This is described in detail in the District's Fund Balance Policy. The Corporate and Recreation funds have a 5/12ths target. The Paving & Lighting, Special Recreation, Cash-in-Lieu, and Capital funds do not require a specific fund balance; funds are built up according to planned improvements. The IMRF, FICA, Audit and Liability funds' targets are for 3-6 months of operating costs.

3. What are the plans to achieve the desired fund balances since our budget does not show us reaching that level?

We continue steady progress towards targeted fund balances. Progress is impacted by many factors including the tax cap (how much money we can bring in to support our operations), consumer tolerance to raising prices, and the economic impact on our customers for discretionary spending on recreational activities.

4. How are the Capital Project Funds (42), and Bond and Interest Fund (30) budgeted?

Capital Projects are represented in a rolling budget and align with the Capital Improvement Plan. Expenses include dollars that have been encumbered or planned for 2023. Some Capital Projects are also funded in part by the Special Recreation Fund, therefore a portion of the estimated/actual budget is charged to that fund. The Bond and Interest Fund is directly aligned with the District's debt schedule, and levy allocations. It is adjusted any time there is a refinancing, restructuring, or a new bond issue.

Commonly Asked Questions

Corporate – Fund 10:

1. What is Commissioner Expense?

This line represents all expenses related to Commissioners and includes: travel, training or conferences, outings, and clothing.

2. Why is there a sub category of Parks in Fund 10?

There are several sub-categories in Fund 10. They represent many overhead functions. One example is the Parks Department (10-15) which includes the costs for maintaining the outdoor space not specific to a facility – such as a park, playground, or open space. This is a common method within park districts.

Recreation – Fund 20:

1. Explain the District 93 contribution and commission items.

As per the IGA, the District manages the program. We take in all the revenue, calculate all direct expenses, and then split the net proceeds 50/50.

Paving & Lighting – Fund 10-00:

1. How do we budget spending?

As in prior years, we budget spending based on scheduled projects, or build funds over several years to pay for larger projects.

Audit - Fund 10-00:

1. Why no 5/12ths balance?

Per the new Fund Balance Policy, the target is 3-6 months of operating costs. Balances will be grown over a multi-year period.

Commonly Asked Questions

Special Recreation – Fund 25:

1. What are the ADA Capital / Park Improvements?

Represents expenses associated with the removal of a physical barrier. Per WDSRA standards, a percentage of projects can be charged against this fund to cover the cost of accommodations. In 2023, the improvements will help fund Community Park, accommodate additional mulch to playgrounds to eliminate the lip between the concrete and play area, and fund a portion of Walter Park should be OSLAD Grant be awarded. The District builds up in this fund in previous years allows us to make these accessibility improvements on these large projects.

Bond & Interest – Fund 30:

1. How can we predict a deficit in this fund and continue to service our debt?

This is a matter of timing – of when the Bond & Interest tax dollars are received, and when the District's payments are due. The funding is directly in line with our bond payments. By law, the County will distribute tax dollars to exactly match the timing of the bond payments.

Statistical & Supporting Information



Tax Revenue

In November of 2022 the Park Board passed a resolution estimating the funds to be collected by taxation in 2023 for the tax year 2022. (Taxes are always levied and collected one year in arrears). The Ordinance for that tax levy will be presented for Board approval in December. Taxes are levied by fund under statutory limitations and in compliance with the PTELL (Property Tax Extension Law Limit).

This budget does not reflect the proposed tax levy amounts, but instead includes a value equal to 99% of the actual taxes collected during 2022. This *conservative* method protects against any tax revenue reduction due to 'actual' property tax evaluations and any new growth being different from the estimated values available at the time budgets were prepared.

Based on estimated EAV figures, the District has levied to collect taxes in 2023 which are 6.16% (\$288,259) higher than those actually extended (approved for collection) in 2022. The actual non-ballooned tax rate of .6366 represents an estimated decrease from the previous year's final tax which was .6465

The following 4 charts provide additional data on tax revenue.

2023 Tax Allocation (Page 37) – this charts reflects how taxes collected by the District are allocated to their appropriate funds. The percentages are based on the 2023 budgeted amounts.

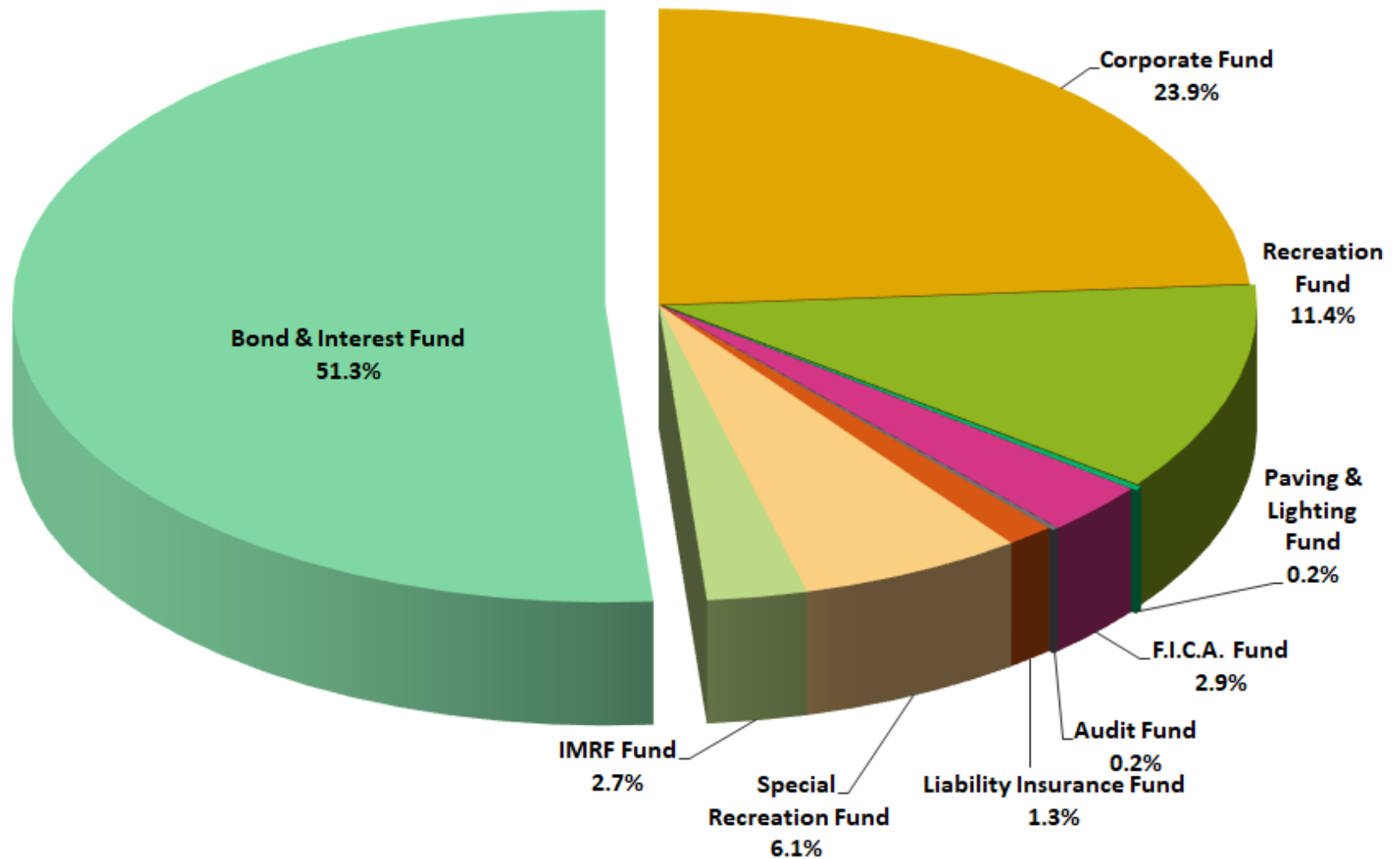
Comparison to Local Taxing Bodies – this chart shares information on taxes collected by other local bodies. The percentages represent the portion of a residents' most recent overall tax bill.

- ✓ **Page 38** reflects residents whose households fall into Community Consolidated School District 93, and Glenbard High School District 87.
- ✓ **Page 39** reflects residents whose households fall into Benjamin School District 25, and Community High School District 94.
- ✓ **Page 40** reflects residents whose households fall into Unit School District U46 for both elementary and high school.

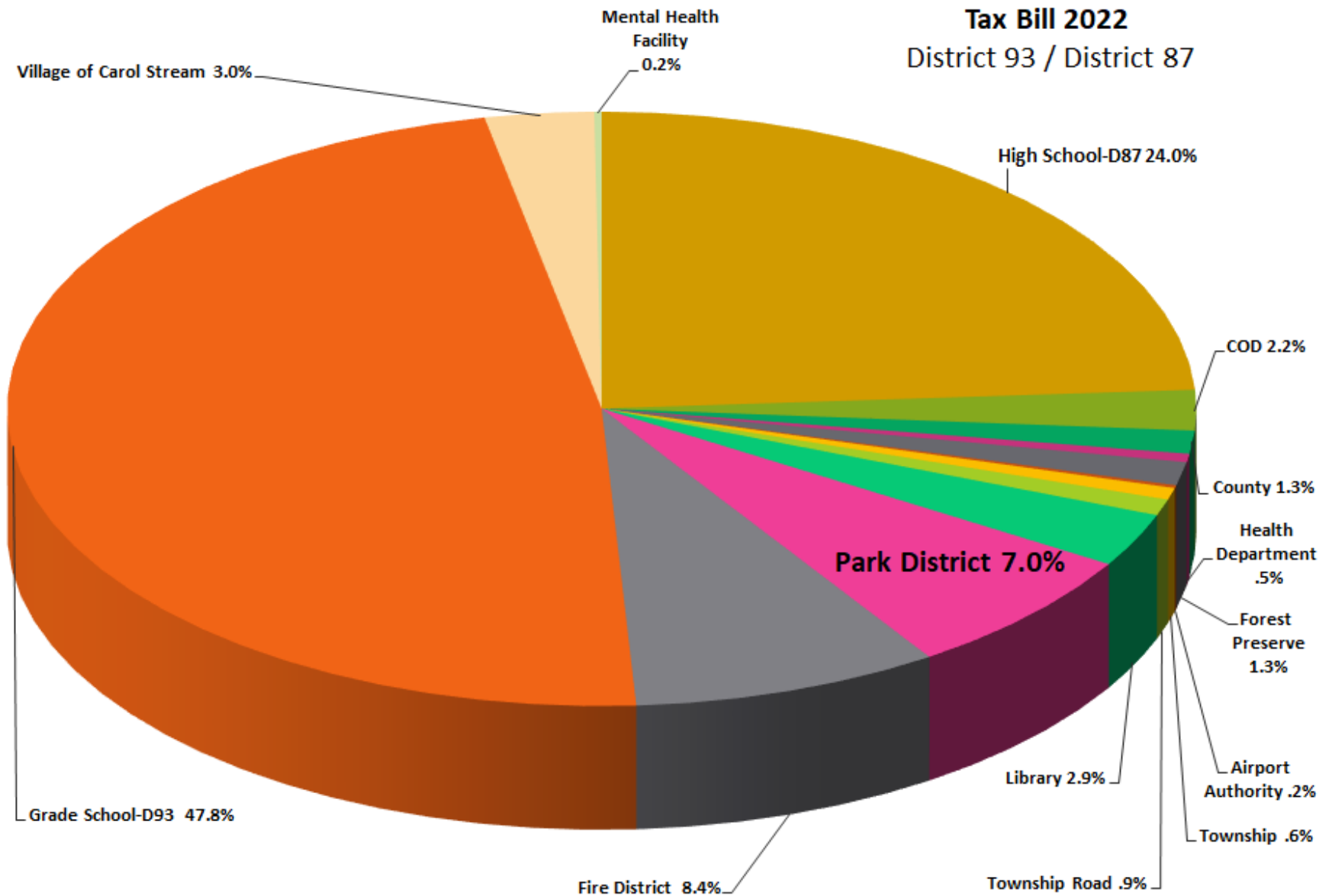
EAV and Tax Rate Trends (Page 41) – this chart shows a history of the District's tax rates and EAV (Equalized Assessed Value).

- The District's EAV is estimated to reach \$1,651,927,578.
- EAV is estimated to see a 5.1% increase.
- The increase in taxes collected in the two main operating funds (Corporate and Recreation) has increased by \$835,859 since 2013 this is an average of \$75,987 and includes increases caused by new growth.

**Tax Revenue Allocation
2023**



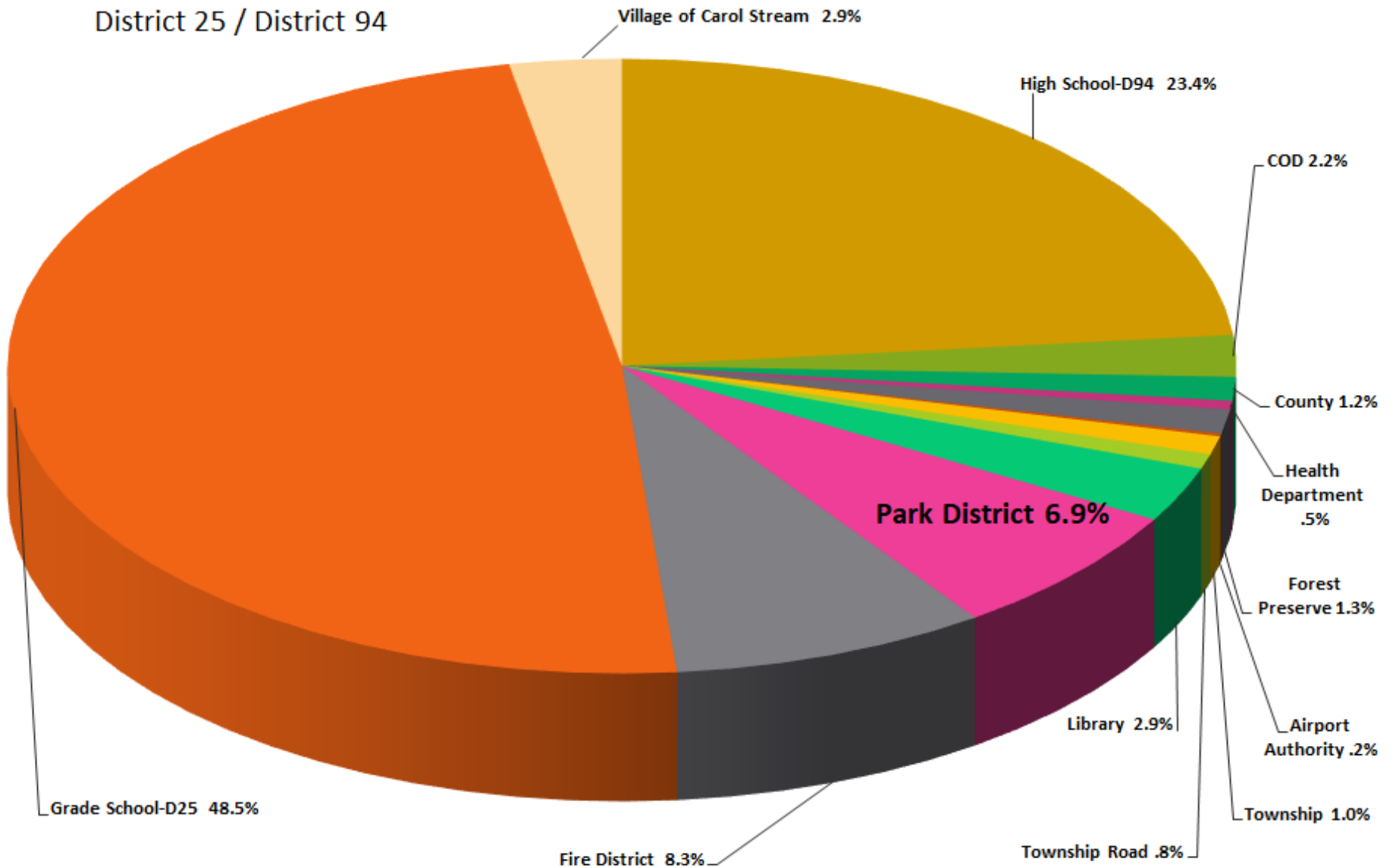
Comparison to Local Taxing Bodies
Tax Bill 2022
District 93 / District 87



Comparison to Local Taxing Bodies

Tax Bill 2022

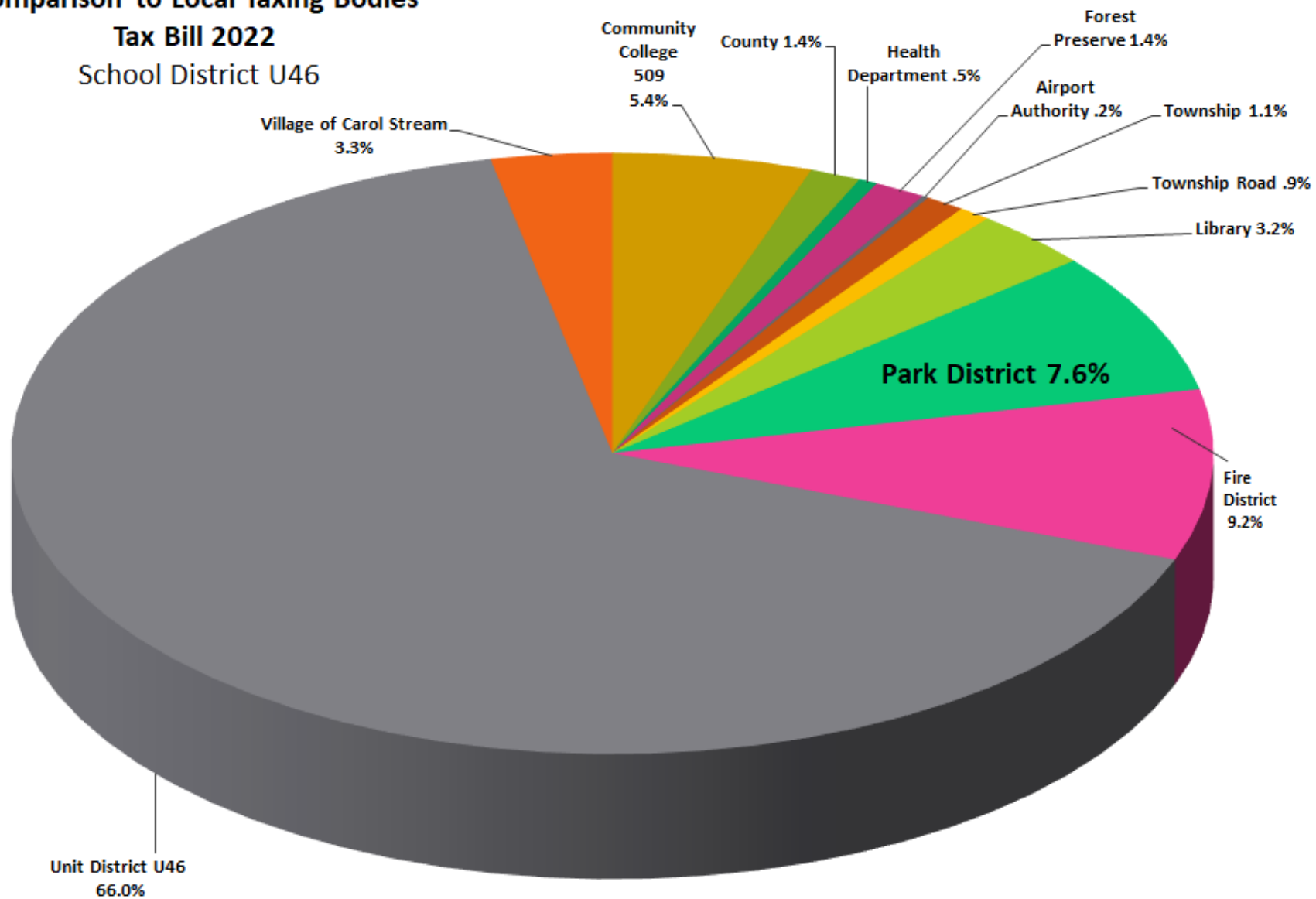
District 25 / District 94

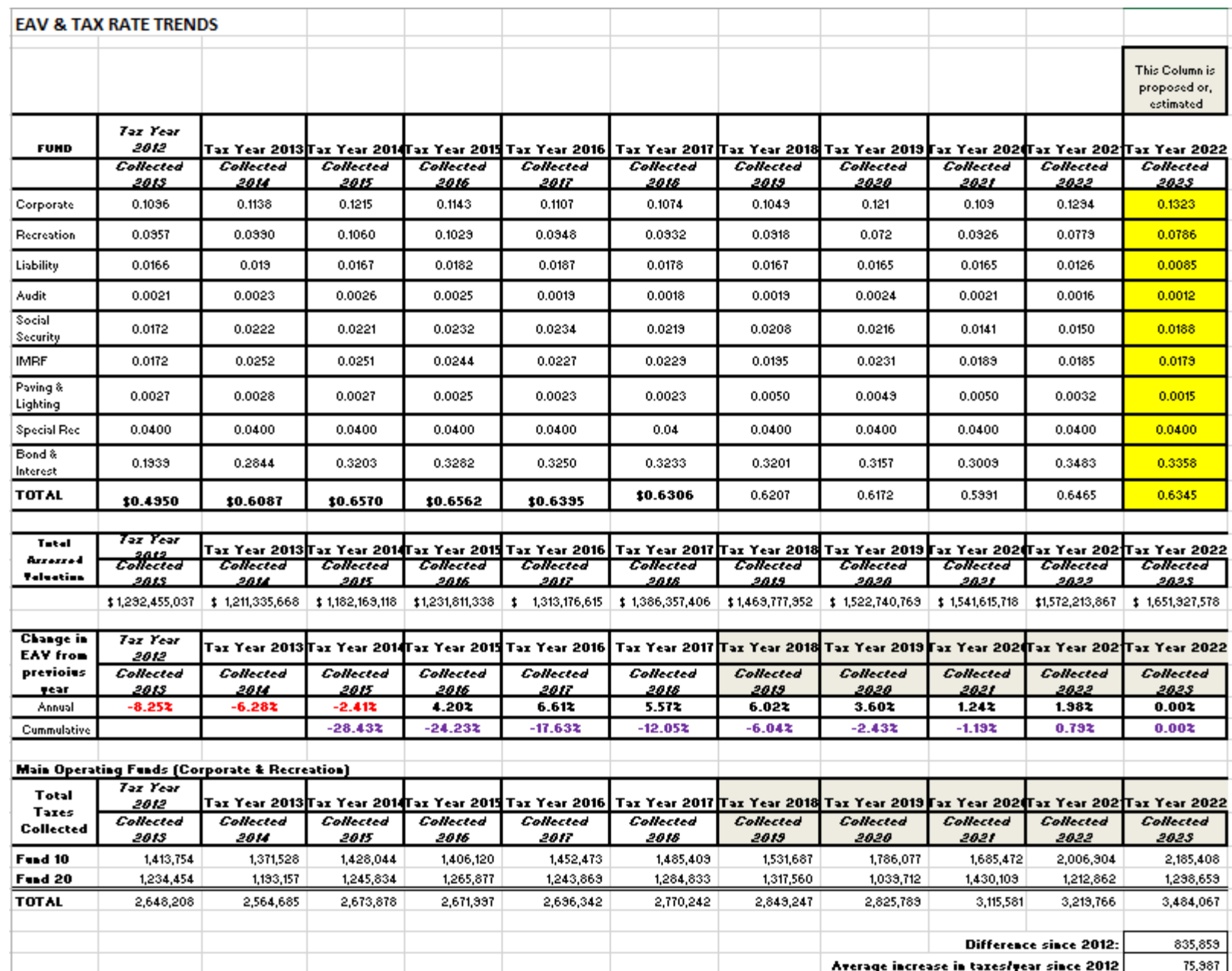


Comparison to Local Taxing Bodies

Tax Bill 2022

School District U46





Tax vs. Non-Tax Revenues

The overall operating revenues for the District are generated from two sources: taxes and earned revenues (fees, charges, interest). The target for the District is to maintain a 50% split on these two forms of revenue (excluding taxes collected for Bonds, and for Special Recreation purposes). We will refer to these taxes for the sake of reference as “*Operational Taxes*”.

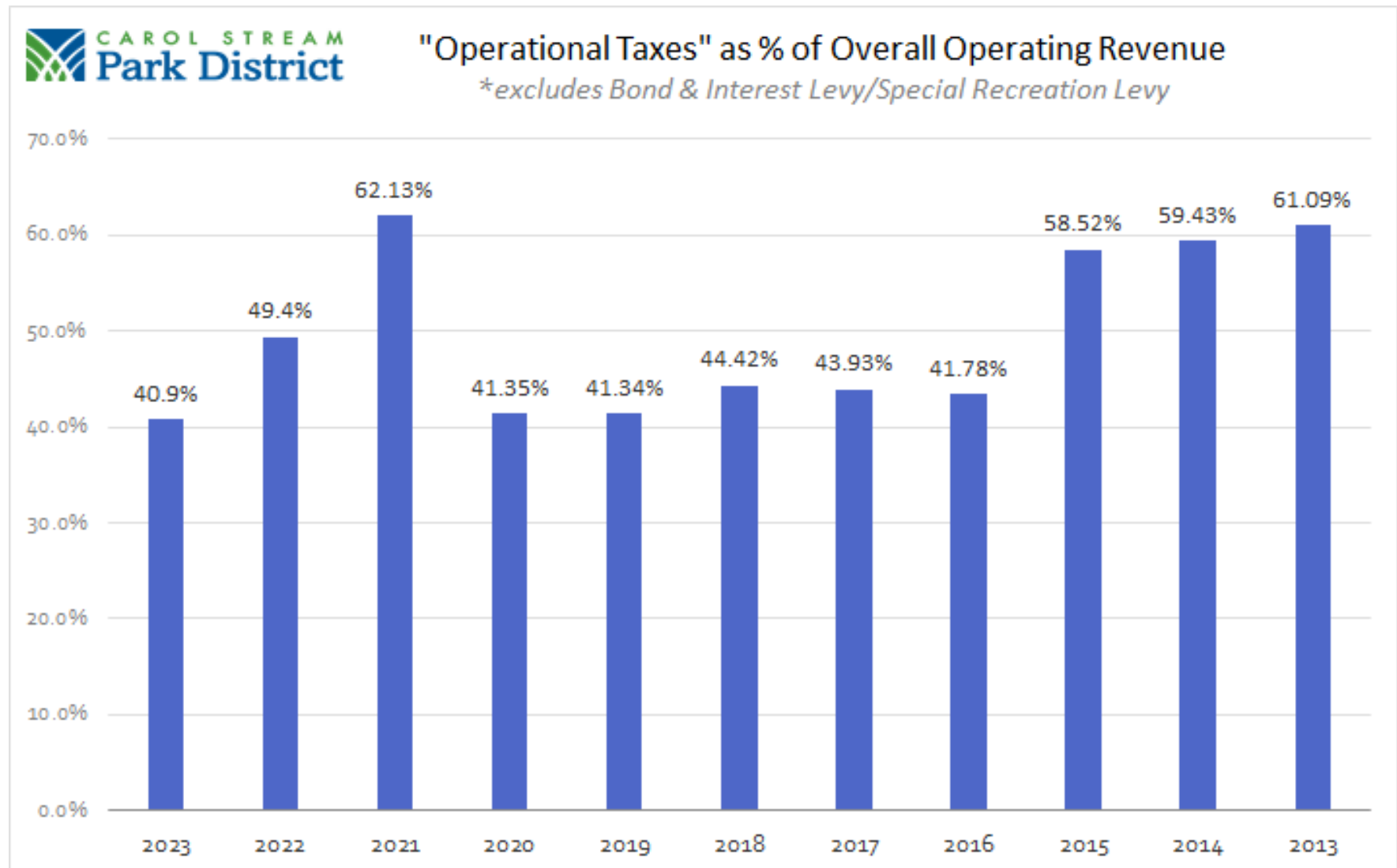
In 2023, operational taxes will represent 40.9% of Overall Operating Revenue. As consumer returned to more pre-pandemic levels, the District was able to resume more programming and reduce its reliance on tax revenue to support operational operations.

Year	Tax Revenues	Non-Tax Revenues
2023	40.9%	59.1%
2022	49.4%	50.6%
2021	62.1%	37.9%
2020	41.4%	58.6%
2019	41.3%	58.7%
2018	44.4%	55.6%
2017	43.9%	56.1%
2016	43.4%	56.6%
2015	58.6%	41.4%
2014	59.4%	40.6%
2013	61.1%	38.9%

**Excludes taxes levied for bonds and special recreation.*

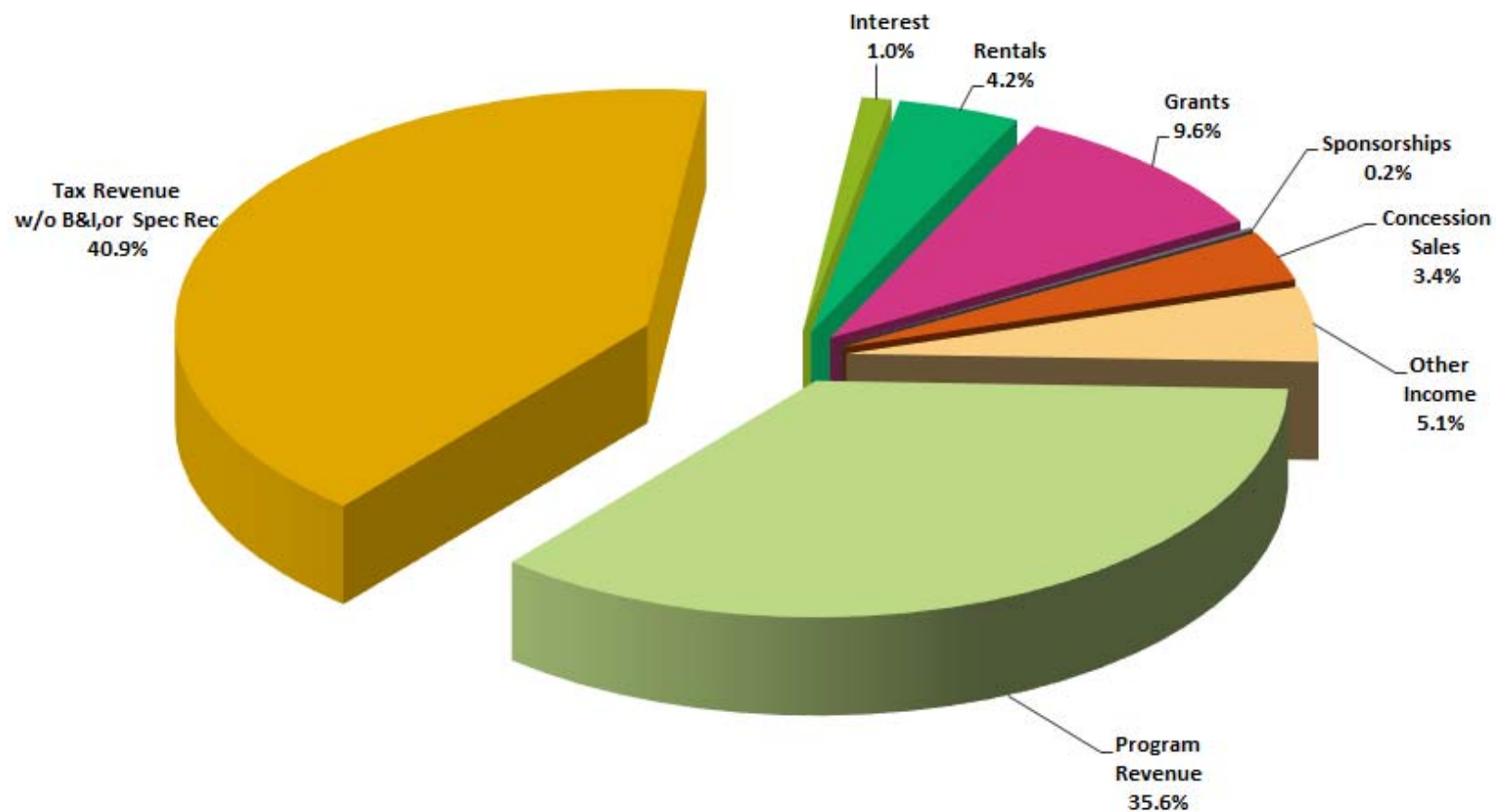
- ✓ The following graph represents Operational Tax as a % of Overall Operating Revenue (Taxes and Earned) **Page 43.**
- ✓ Details for the earned revenue categories are included on **Page 44.**

Tax vs. Non-Tax Revenues



2023 Earned Revenue v. Tax Revenue

*excluding Bond & Interest, or Special Recreation Tax Receipts



Fund Balances

Fund Balances

The District updated its Fund Balance Policy in 2018 under the suggestion of the Auditors. Several ancillary funds recommend a reserve of 3-6 months of operating expenses as its target.

For graphing purposes, we are using a 5/12 amount to depict the fund 'target'. That target translates to maintaining a balance of 5 months' worth of expenses because the first tax revenues are received in the sixth month of the year. As operating expenses increase, so do target fund balances.

The District **Recreation Fund** was the most impacted by the COVID-19 pandemic since it is primarily funded by earned revenues. Under Board direction and support many challenging decisions (including staff cuts) were made in 2020. While some programs began to recover in 2021, staffing levels remained low to support financial recovery. COVID level staffing continued into 2022 while program and revenue generation returned (in most areas) to pre-pandemic levels. Staff's efforts paid off as the Recreation Fund saw another year of financial recovery. With programming now exceeding pre-pandemic levels, and more growth in earned revenue planned for the coming year, some staff positions will be filled.

The **Corporate Fund** which is primarily supported by taxes continued cost controls and also improved its fund balance. The Corporate Fund will continue to absorb most overhead costs for general operations.

A **Fund Balance Snapshot** provides a quick scenario of the District's recovery, and how it stands against its fund balance targets. **Page 47**

A **Fund Balance Projection** is based on 'forecasts' for the end of this current budget year as of the time this presentation was prepared. 2023 budgeted performance is included to reflect next year's projected ending balances. **Page 48**

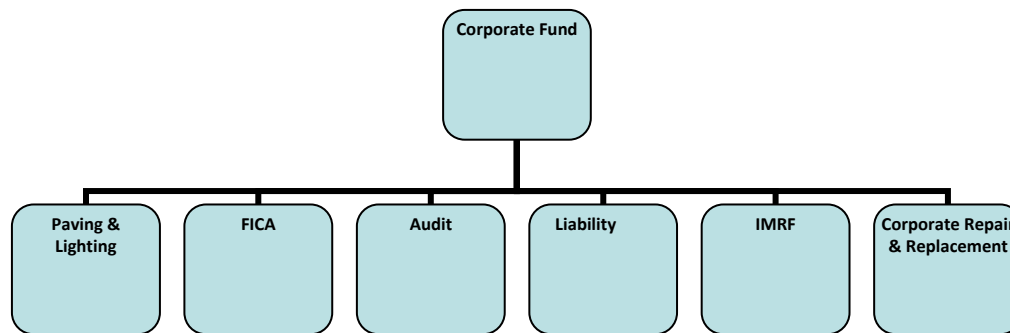


Fund Balance "Snapshot"

2023 Budget Snapshot														
	Fund Categories													
	CORP FUND 10	CORP R&R FUND 11	REC R&R FUND 12	REC FUND 20	PAVING FUND 21	F.I.C.A. FUND 22	AUDIT FUND 23	LIABILITY FUND 24	SPEC. REC. FUND25	IMRF FUND 26	WRKG. CASH FUND 29	BOND FUND 30	CAPITAL FUND 34	2010 REF FUND 42
2022														
Starting Fund Balance	\$ 1,012,141	\$ 116,012	\$ 479,124	\$ 685,136	\$ 74,824	\$ 173,792	\$ 12,895	\$ 209,429	\$ 385,298	\$ 156,490	\$ 100,000	\$ 1,535,201	\$ 86,810	\$ 3,702,789
Forecasted Performance														
Revenue	\$ 2,351,017	\$ 21,535	\$ 116,795	\$ 5,688,334	\$ 49,800	\$ 234,060	\$ 24,402	\$ 199,200	\$ 626,957	\$ 288,840	\$ -	\$ 5,432,846	\$ -	\$ 666,286
Expenses	\$ 2,090,718	\$ -	\$ 49,662	\$ 4,953,930	\$ 11,092	\$ 275,083	\$ 23,360	\$ 187,638	\$ 873,688	\$ 287,877	\$ -	\$ 5,449,233	\$ 34,878	\$ 1,445,633
Net	\$ 260,299	\$ 21,535	\$ 67,133	\$ 734,404	\$ 38,708	\$ (41,023)	\$ 1,042	\$ 11,562	\$ (246,731)	\$ 963	\$ -	\$ (16,387)	\$ (34,878)	\$ (779,347)
Forecasted Ending Balance	\$ 1,272,440	\$ 137,547	\$ 546,257	\$ 1,419,540	\$ 113,532	\$ 132,769	\$ 13,937	\$ 220,991	\$ 138,567	\$ 157,453	\$ 100,000	\$ 1,518,814	\$ 51,932	\$ 4,137,612
2023														
Starting Fund Balance	\$ 1,272,440	\$ 137,547	\$ 546,257	\$ 1,419,540	\$ 113,532	\$ 132,769	\$ 13,937	\$ 220,991	\$ 138,567	\$ 157,453	\$ 100,000	\$ 1,518,814	\$ 51,932	\$ 4,137,612
Budgeted Performance														
Revenue	\$ 2,594,295	\$ 28,800	\$ 151,548	\$ 5,873,142	\$ 25,000	\$ 310,000	\$ 24,500	\$ 140,000	\$ 663,271	\$ 295,000	\$ -	\$ 5,547,249	\$ -	\$ 1,015,000
Expenses	\$ 2,396,794	\$ 2,200	\$ 53,834	\$ 5,813,438	\$ 69,110	\$ 330,051	\$ 23,780	\$ 190,563	\$ 800,745	\$ 311,903	\$ -	\$ 5,553,098	\$ 45,050	\$ 3,679,749
Net	\$ 197,501	\$ 26,600	\$ 97,714	\$ 59,704	\$ (44,110)	\$ (20,051)	\$ 720	\$ (50,563)	\$ (137,474)	\$ (16,903)	\$ -	\$ (5,849)	\$ (45,050)	\$ (2,664,749)
Budgeted Ending Balance	\$ 1,472,141	\$ 164,147	\$ 643,971	\$ 1,479,244	\$ 69,422	\$ 112,718	\$ 9,457	\$ 170,428	\$ 1,093	\$ 140,550	\$ 100,000	\$ 1,512,965	\$ 6,882	\$ 258,693
Budgeted Ending Balance:	\$ 1,472,141	\$ 164,147	\$ 643,971	\$ 1,479,244	\$ 69,422	\$ 112,718	\$ 9,457	\$ 170,428	\$ 1,093	\$ 140,550	\$ 100,000	\$ 1,512,965	\$ 91,843	\$ 258,693
NEW Target Balances:	\$ 997,748	\$ 200,000	\$ 500,000	\$1,873,020	per plans	\$ 137,521	\$ 9,908	\$ 79,401	per plans	\$ 129,960	\$ 100,000	per debt schedule	per plans	per plans

48

The **Corporate Fund** receives revenue from tax dollars which are used to run the “business” of the District.



The **2023 target balance for the Corporate Fund individually is \$997,706.**

- We have budgeted to end 2023 at \$1,472,241

The **2023 target balance for the Corporate Repair & Replacement Fund is \$200,000.**

- We have budgeted to end 2023 at \$164,347.

The **2023 target balance for combined Ancillary Funds is \$356,790.**

- We have budgeted to end 2023 at \$502,575.
- Each ancillary category has its own target balance.

The **2023 target balance for the Combined Corporate, Corporate Repair & Replacement, and Ancillary Funds is \$1,554,496.**

- We have budgeted to end 2023 at \$2,139,163.



Fund Descriptions

Recreation

The **Recreation Fund** is supported by earned revenue (75%) and tax dollars (25%). It provides funding for recreational services and recreational facilities. Similar to the Corporate Fund, the goal of the Recreation Fund is to maintain a balance of 5/12ths of the budgeted expenses for any of its non-revenue producing operations.

A **"Recreation" Repair & Replacement Fund** holds earned revenue dollars that are set aside for future recreation repairs and replacements. The Recreation Repair & Replacement Fund is also part of the Recreation Fund, and its funds are counted part of the fund balance for auditing purposes. It is restricted by internal procedures only. **Page 58**

The 2023 target balance for the Recreation Fund is \$1,873,020.

- We have budgeted to end 2023 at \$1,491,743.

The 2023 target balance for the Recreation Repair & Replacement Fund is \$500,000.

- We have budgeted to end 2023 at \$643,971.

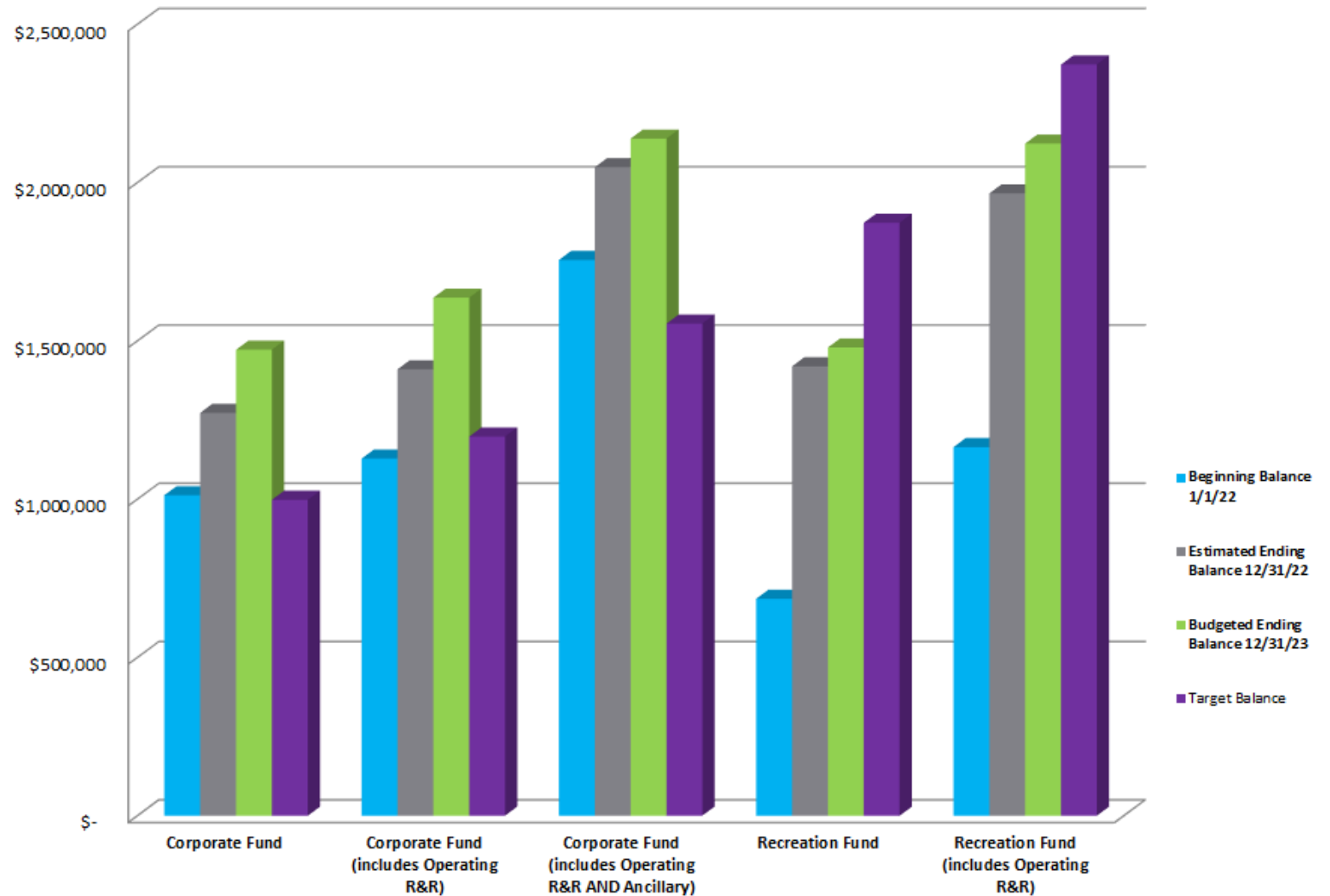
The target balance for the Combined Recreation and, Recreation Repair & Replacement Funds is \$2,373,020.

- We have budgeted to end the year at \$2,135,714.

Page 51 reflects the Corporate and Recreation Funds performance in relation to their targets.

Performance Against Targets

Corporate / Recreation





Fund Descriptions ***Capital & Cap-Exempt***

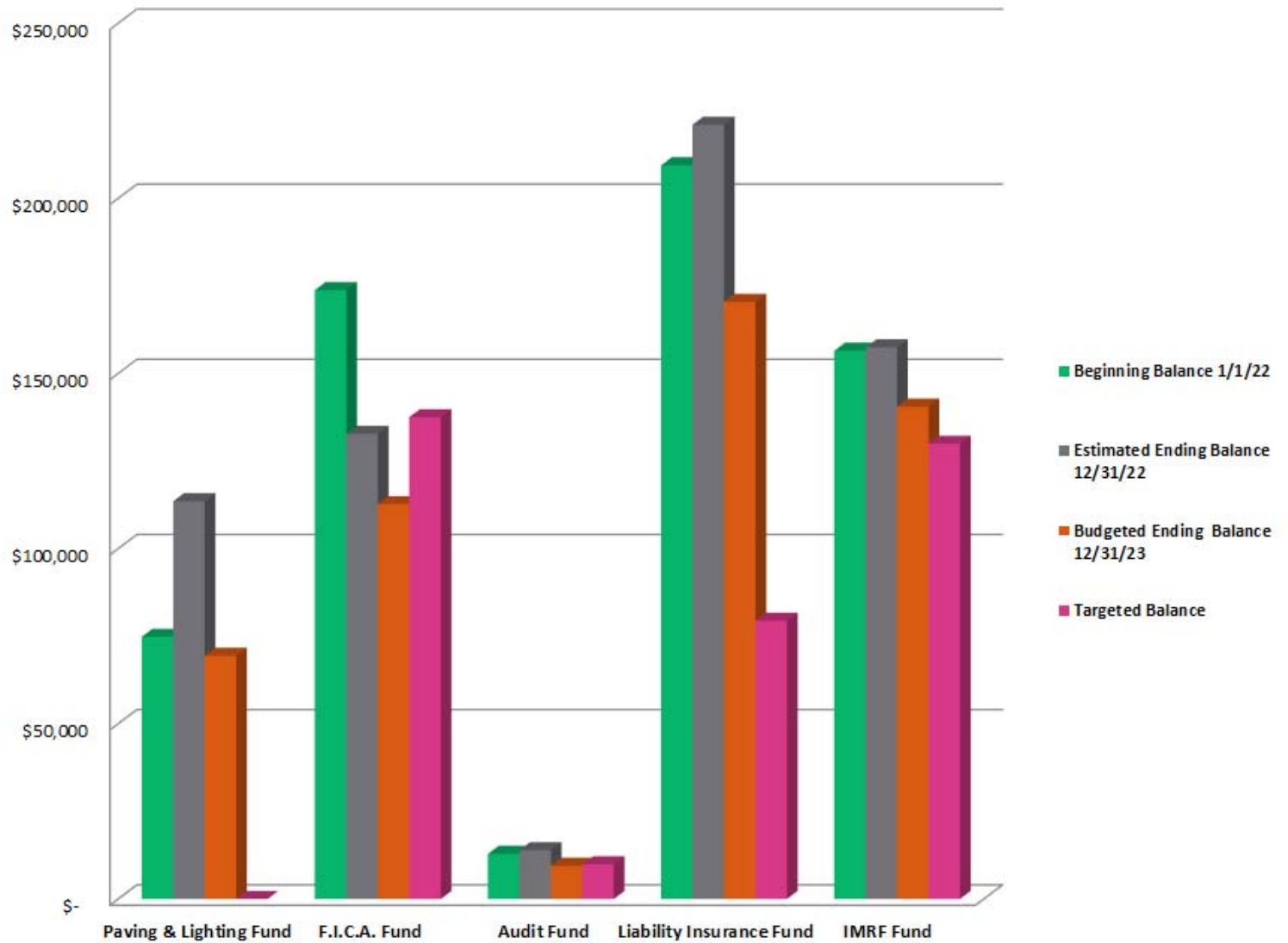
The **Special Recreation** Fund does not require a specific balance. Its dollars are restricted for use in removing physical barriers to accommodate physical handicaps, and providing inclusion services. The District has been building funds to accommodate its ADA Transition Plan which sited approximately \$4M in improvements. In 2023, Special Recreation Funds will be used to make accessible improvements as part of renovations to Community Park, Walter Park, McCaslin/Coyote Crossing Parking Lot, and increased mulch to eliminate lips to hard surfaces.

The **Bond and Interest Fund** has no target, but receives taxes equal to the scheduled bond and interest payments each year. The balance of the fund varies due to the timing of tax receipts, and payment due dates.

The Capital Fund (Fund 42) holds the remaining dollars from the 2010 Referendum Issues and the 2021 Debt Service Extension Base Issue. There is no target balance, however the Capital Improvement Plan lays out projects and spending based on Board direction and staff recommendations. It is considered a “rolling budget.”

The latest Capital Improvement Plan is attached to this presentation.

Performance Against Target
Capital & Cap-Exempt



Repair & Replacement Funds



Operational Repair & Replacement Funds

In order to reduce reliance on issuance of bonds to fund the District's operational repair and replacement expenses, staff developed Operational Repair & Replacement Funds - one in the Corporate, and one in the Recreation Department.

Although this practice was put on hold for 2020 and 2021, it was reinstituted in the 2022 Proposed Budget. Earned revenues are shifted to specific categories in each of these funds each year. These funds are only restricted by the District and can be diverted for other expenses should an emergency situation arise.

The following charts and graphs show how funds have been successfully built and used over the last several years.

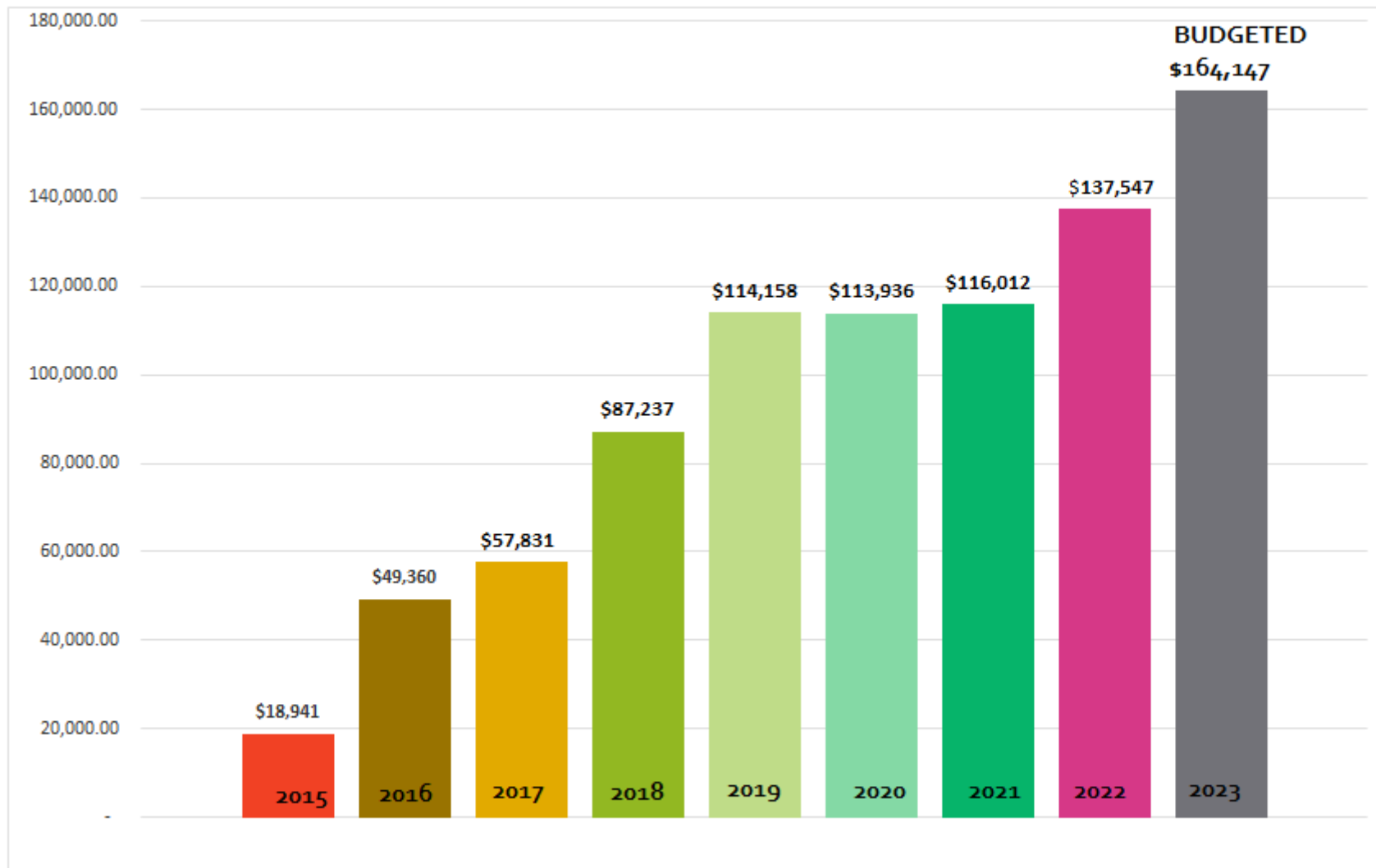
Corporate Repair & Replacement Fund

	General	Bark Park	IT Replace / Summary	Revenue / Expense Totals	Ending Balance
	11-7XX	11-724	11-713		
12/31/2015	-	-	-		18,941.17
Revenues	10,669.11	3,000.00	16,750.00	30,419.11	
Expenditures			-	-	
12/31/2016	29,610.28	3,000.00	16,750.00		49,360.28
Revenues	5,518.63	-	12,300.00	17,818.63	
Expenditures	(9,348.00)	-	-	(9,348.00)	
12/31/2017	25,780.91	3,000.00	29,050.00		57,830.91
Revenues	15,141.33	1,515.00	12,750.00	29,406.33	
Expenditures	-	-	-	-	
12/31/2018	40,922.24	4,515.00	41,800.00		87,237.24
Revenues	14,707.45	2,085.00	12,150.00	28,942.45	
Expenditures	Revenues	(2,021.57)	-	(2,021.57)	
12/31/2019	55,629.69	4,578.43	53,950.00		114,158.12
Revenues	2,495.71	-	-	2,495.71	
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	
12/30/2020	55,780.19	4,205.40	53,950.00		113,935.59
Revenues	933.07	3,000.00	-	3,933.07	
Expenditures		(1,856.67)	-	(1,856.67)	
12/30/2021	56,713.26	5,348.73	53,950.00		116,011.99
PROJECTED:					
Revenues	2,375.04	1,380.00	17,780.00	21,535.04	
Expenditures	-	-	-	-	
12/30/2022	59,088.30	6,728.73	71,730.00		137,547.03
BUDGETED:					
Revenues			28,800.00	28,800.00	
Expenditures	-	-	(2,200.00)	(2,200.00)	
12/30/2023	59,088.30	6,728.73	98,330.00		164,147.03

CORPORATE Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2015 - 2023



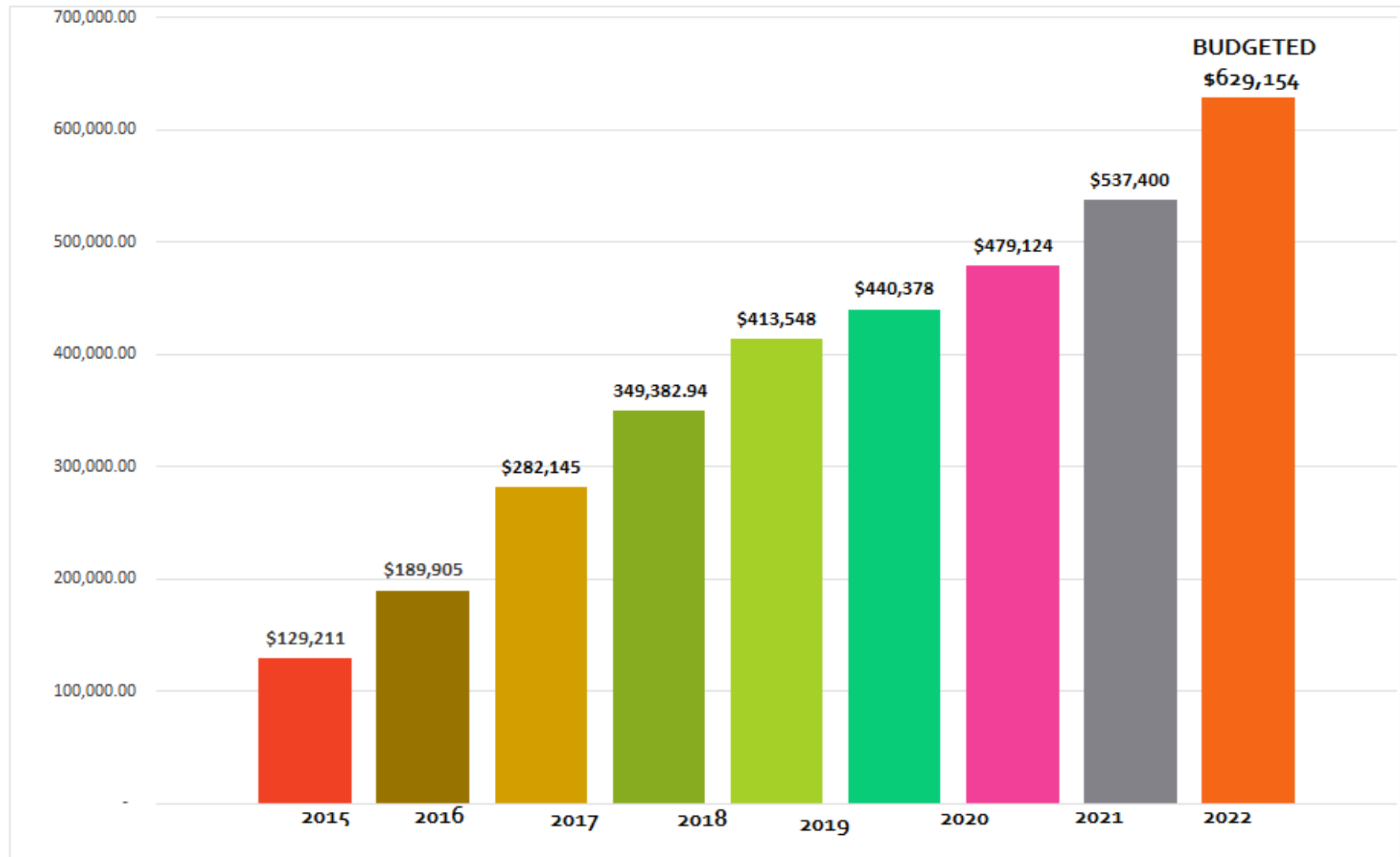
Recreation Repair & Replacement Fund

	Program Surcharge	CSYFA- GBN Turf	Rentals	D87- FVRC Pool	Fitness	CCWP	Preschool	McCaslin / Grass Fields	CCMG	Concessions- CCWP	Concessions- McCaslin	Concessions- FVRC	Totals
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-754	12-760	12-761	12-790	12-791	12-792	
Revenues		8,000.00	-	35,000.00	10,872.03	-	-	-	-	-	-	-	53,872.03
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-
12/31/2015	-	20,000.00	-	70,000.00	39,210.65	-	-	-	-	-	-	-	129,210.65
Revenues	-	4,000.00	-	35,000.00	18,216.35	1,217.24	-	6,076.00	3,207.75	-	-	-	67,717.34
Expenditures	-	-	-	-	(7,023.32)	-	-	-	-	-	-	-	(7,023.32)
12/31/2016	-	24,000.00	-	105,000.00	50,403.68	1,217.24	-	6,076.00	3,207.75	-	-	-	189,904.67
Revenues	13,942.00	4,000.00	-	35,000.00	47,469.56	3,445.25	390.00	7,393.75	3,184.25	-	-	-	114,824.81
Expenditures	(5,567.00)	-	-	-	(12,647.54)	-	-	(4,370.00)	-	-	-	-	(22,584.54)
12/31/2017	8,375.00	28,000.00	-	140,000.00	85,225.70	4,662.49	390.00	9,099.75	6,392.00	-	-	-	282,144.94
Revenues	16,422.50	4,000.00	-	35,000.00	47,143.00	3,005.00	1,505.00	7,828.50	2,741.75	1,355.13	3,516.98	-	122,517.86
Expenditures	(4,390.00)	-	-	-	(44,633.83)	(140.11)	-	(4,570.00)	(1,545.92)	-	-	-	(55,279.86)
12/31/2018	20,407.50	32,000.00	-	175,000.00	87,734.87	7,527.38	1,895.00	12,358.25	7,587.83	1,355.13	3,516.98	-	349,382.94
Revenues	19,494.25	-	4,964.60	35,000.00	39,651.35	2,962.37	1,584.00	7,315.75	2,882.50	1,482.98	3,869.89	70.08	119,277.77
Expenditures	(2,367.91)	-	-	(14,685.00)	(19,519.60)	(6,270.00)	-	(12,270.00)	-	-	-	-	(55,112.51)
12/31/2019	37,533.84	32,000.00	4,964.60	195,315.00	107,866.62	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	413,548.20
Revenues	-	-	-	35,000.00	5,205.00	-	-	-	-	-	-	-	40,205.00
Expenditures	-	-	(1,065.47)	-	(4,661.30)	-	-	-	(7,648.50)	-	-	-	(13,375.27)
12/30/2020	37,533.84	32,000.00	3,899.13	230,315.00	108,410.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	440,377.93
Revenues	-	-	-	35,000.00	10,015.00	-	-	1,000.00	-	-	-	-	46,015.00
Expenditures	(2,643.85)	-	-	-	-	-	-	(4,624.82)	-	-	-	-	(7,268.67)
12/30/2021	34,889.99	32,000.00	3,899.13	265,315.00	118,425.32	4,219.75	3,479.00	3,779.18	2,821.83	2,838.11	7,386.87	70.08	479,124.26
PROJECTED													
Revenues	51.00	-	11,704.05	35,280.00	20,335.58	3,366.66	1,430.00	26,787.75	1,912.64	1,570.23	5,371.58	168.27	107,977.76
Expenditures	(2,348.00)	-	-	(29,376.54)	-	-	-	(17,937.00)	-	-	-	-	(49,661.54)
12/30/2022	32,592.99	32,000.00	15,603.18	271,218.46	140,698.45	7,586.41	4,909.00	12,629.93	4,734.47	4,408.34	12,758.45	238.35	537,440.48
BUDGETED													
Revenues	12,500.00	-	25,122.00	38,192.00	18,510.00	4,750.00	1,350.00	36,124.00	1,875.00	1,575.00	5,375.00	175.00	145,548.00
Expenditures			-	(28,169.00)	-	-	-	(9,165.00)	(3,300.00)	(600.00)	(12,600.00)		(53,834.00)
12/30/2023	45,092.99	32,000.00	40,725.18	281,241.46	159,208.45	12,336.41	6,259.00	39,588.93	3,309.47	5,383.34	5,533.45	413.35	629,154.48

RECREATION Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2015 - 2023

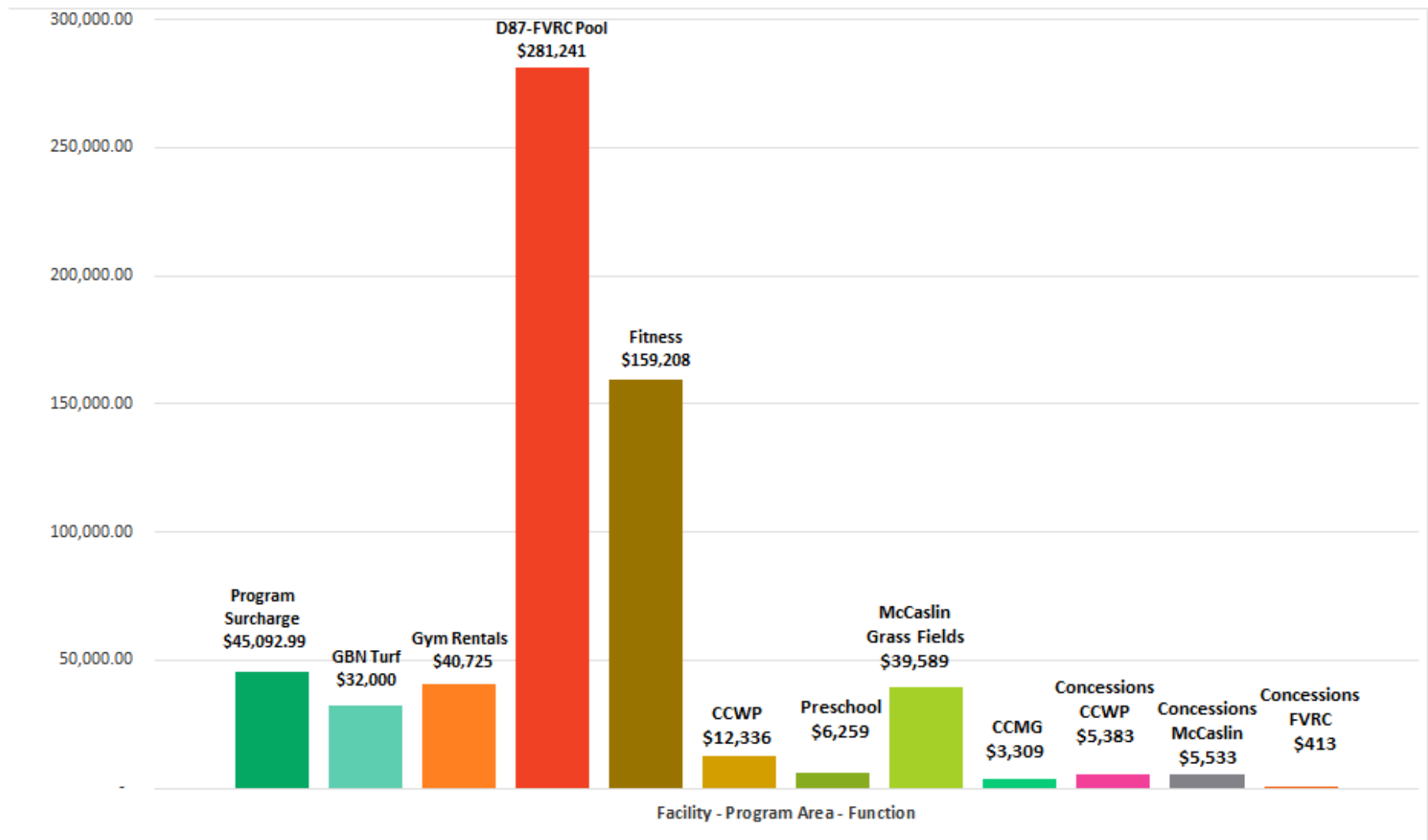


RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2023



2023 Proposed Budget

Corporate Fund**Funds 10 & 11**

The Corporate Fund includes Ancillary funds and the Corporate Repair & Replacement fund. In essence it represents the costs to operate and maintain the business operations of the Carol Stream Park District. It includes the following disciplines:

Administration

- Corporate taxes
- General District operating and Park Board
- 70/30 split of salaries for Administration, Finance, Risk Management, IT, and Human Resources
- Maintenance contracts technology, finance fees

Corporate Repair & Replacement

- Operational repair to facilities and parks

Marketing

- All costs for Marketing – including Marketing staff
- District Wide Communications including Website

Parks Department

- All Parks staff
- Parks & Facilities management staff
- Maintenance of parks, sports fields, playgrounds, vehicles and equipment

Maintenance Facility

- Utilities, and direct facility costs

Registration Services

- 70/30 split of salaries for FT Registration Services Staff

Ancillary Funds:**Paving & Lighting**

- Constructing, maintaining, and lighting streets and roadways
- Funds are built up from year to year to meet needs

FICA

- Employer's portion of the Social Security and Medicare taxes

Audit

- Annual Audit Services
- Required Annual Disclosure of Bonds (EMMA)

Liability

- Property/casualty, unemployment, liability, pollution, and workmen's compensation insurance
- Risk management related expenses

IMRF

- District's contribution to the IMRF Pension Plan



Target Balance Calculation:

* Per Policy, Ancillary funds have a 3-6 month 'range' as their target balance; we use a 5/12 target for graphs and reference below:

Corporate:	\$ 997,706
Corporate R&R	\$ 200,000
Paving & Lighting:	per plans
FICA:	\$ 137,521
Audit:	\$ 9,908
Liability:	\$ 79,401
IMRF:	\$ 129,960
<hr/>	
Combined Target Balance:	\$1,554,496

Estimated 2023 Starting Balance:

Corporate:	\$ 1,272,440
Corporate R&R	\$ 137,547
Paving & Lighting:	\$ 113,532
FICA:	\$ 132,769
Audit:	\$ 13,937
Liability:	\$ 220,991
IMRF:	\$ 157,453
<hr/>	

Combined Fund Balance: \$ 2,048,669

Budgeted 2023 Ending Balance:

Corporate:	\$ 1,472,241
Corporate R&R	\$ 164,347
Paving & Lighting:	\$ 69,422
FICA:	\$ 112,718
Audit:	\$ 9,457
Liability:	\$ 170,428
IMRF:	\$ 140,550
<hr/>	

Combined Fund Balance: \$ 2,139,163

10 -CORPORATE FUND
FINANCE/ADMINISTRATION

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>									
<u>REVENUES</u>									
4-10-00-410	PROPERTY TAXES - CURRENT	1,531,687	1,786,077	1,685,472	2,022,020	2,006,904	0	2,249,120	
4-10-00-411	CORPORATE REPLACEMENT TA	95,042	84,944	149,120	100,000	282,366	0	240,000	
4-10-00-412	PROPERTY TAXES - PRIOR	16	34	97	100	0	0	75	
4-10-00-420	INTEREST	50,087	33,623	15,153	2,822	25,078	0	85,100	
4-10-00-461	DONATIONS	0	0	0	0	500	0	0	
4-10-00-481	RECOVERY OF COST	5,513	9,760	6,045	3,000	17,824	0	7,500	
TOTAL REVENUES		1,682,345	1,914,438	1,855,887	2,127,942	2,332,672	0	2,581,795	
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<u>EXPENDITURES</u>									
5-10-00-511	FULL-TIME LABOR	296,201	442,585	391,840	407,114	365,449	0	491,297	
5-10-00-521	PART-TIME LABOR	7,899	6,291	18,171	21,500	20,097	0	130	
5-10-00-535-000	GROUP MEDICAL	64,491	44,982	37,555	44,869	36,405	0	47,391	
5-10-00-540	SECTION 125 PLAN	434	450	900	900	800	0	915	
5-10-00-546	TELEPHONE	2,648	3,297	3,277	4,632	2,615	0	3,492	
5-10-00-551	ATTORNEY	5,954	6,712	3,626	4,000	6,727	0	4,500	
5-10-00-552	FINANCIAL	118	1,069	100,006	111,250	118,422	0	130,650	
5-10-00-553	PRINTING	612	165	0	150	0	0	190	
5-10-00-554	ADVERTISING	0	0	0	0	180	0	0	
5-10-00-555	PUBLIC NOTICES	74	77	163	415	74	0	380	
5-10-00-556	MAINTENANCE CONTRACTS	31,779	75,911	76,232	78,850	75,854	0	86,759	
5-10-00-559	TRAINING/SEMINARS	6,525	2,934	3,544	6,480	5,916	0	3,216	
5-10-00-560	MEETINGS	1,898	527	672	840	735	0	480	
5-10-00-561	MEMBERSHIP DUES	10,289	10,011	10,551	10,600	9,891	0	10,976	
5-10-00-564	CONSULTING	0	0	0	0	0	0	7,500	
5-10-00-570	CONTRACTUAL SERVICES	0	0	3,850	0	0	0	0	
5-10-00-590	OTHER SERVICES	8,857	3,644	15,737	8,379	3,042	0	6,372	
5-10-00-609	INTERFUND TRF-FINANCE/AD	4,650	0	0	10,000	8,350	0	15,000	
5-10-00-620	STAFF INCENTIVE	5,259	1,161	2,242	4,485	2,951	0	4,760	
5-10-00-647	MINOR EQUIPMENT-SAFETY	0	72	24	150	100	0	200	
5-10-00-648	MINOR EQUIPMENT-TECHNOLO	669	0	82	700	1,347	0	1,200	
5-10-00-650	EQUIPMENT RENTAL	0	945	1,897	1,260	944	0	1,260	
5-10-00-651	MINOR EQUIPMENT	99	323	110	100	821	0	150	
5-10-00-652	OFFICE SUPPLIES	0	108	235	4,800	1,969	0	4,500	
5-10-00-657	CLOTHING SUPPLIES	1,899	1,535	0	2,790	0	0	2,200	
5-10-00-668	COMMISSIONER EXPENSE	11,762	4,711	3,315	12,400	2,838	0	10,475	
5-10-00-669	POSTAGE	2,191	1,418	1,619	3,150	2,547	0	2,575	
5-10-00-670	PUBLICATIONS/BOOKS	132	0	22	150	0	0	275	
5-10-00-671	PROMOTIONAL SUPPLIES	750	0	0	750	750	0	1,000	
5-10-00-690	DEPARTMENT SUPPLIES	2,462	310	506	2,050	1,414	0	2,550	
TOTAL EXPENDITURES		467,651	609,237	676,177	742,764	670,238	0	840,393	
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REVENUE OVER/ (UNDER) EXPENDITURES		1,214,694	1,305,200	1,179,710	1,385,178	1,662,434	0	1,741,402	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND
MARKETING

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
REVENUES									
EXPENDITURES									
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	0	0	0	500	
5-12-00-511	FULL-TIME LABOR	103,304	98,290	108,638	111,468	100,950	0	125,379	
5-12-00-521	PART-TIME LABOR	16,649	4,520	2,967	14,065	10,929	0	15,957	
5-12-00-535-000	GROUP MEDICAL	29,878	24,616	25,529	26,489	25,055	0	32,767	
5-12-00-546	TELEPHONE	701	862	915	960	776	0	1,020	
5-12-00-553	PRINTING	693	0	4,784	200	45	0	2,090	
5-12-00-554	ADVERTISING	880	90	224	0	0	0	0	
5-12-00-556	MAINTENANCE CONTRACTS	3,418	5,589	3,959	9,290	9,258	0	10,410	
5-12-00-559	TRAINING/SEMINAR	1,966	0	0	100	0	0	964	
5-12-00-560	MEETING	268	0	0	0	0	0	50	
5-12-00-561	MEMBERSHIP DUES	714	939	264	714	489	0	1,008	
5-12-00-562	REPAIR SERVICES	200	0	0	600	0	0	500	
5-12-00-570	CONTRACTUAL SERVICES	0	65	3,589	6,000	2,455	0	4,000	
5-12-00-590	OTHER SERVICES	5,365	9,035	5,830	7,031	4,936	0	6,085	
5-12-00-592	PROGRAM SUPPLIES	0	0	563	0	0	0	0	
5-12-00-609	INTERFUND TRANSFER	750	0	0	0	0	0	0	
5-12-00-651	MINOR EQUIPMENT	2,762	2,683	4,472	175	55	0	4	
5-12-00-657	CLOTHING	0	70	0	0	0	0	0	
5-12-00-669	POSTAGE	0	0	3,245	0	0	0	0	
5-12-00-690	DEPARTMENT SUPPLIES	909	589	2,110	0	0	0	0	
TOTAL EXPENDITURES		168,456	147,348	167,088	177,092	154,948	0	200,734	
REVENUE OVER/(UNDER) EXPENDITURES		(168,456)	(147,348)	(167,088)	(177,092)	(154,948)	0	(200,734)	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND
PARKS

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
REVENUES									
4-15-00-433	RENTAL EQUIPMENT	1,250	0	1,000	1,500	1,610	0	0	
4-15-00-434	RENTAL GRASS FIELDS	57,128	0	0	0	0	0	0	
4-15-00-435	RENTAL PARK/SHELTER	8,545	0	0	0	0	0	0	
4-15-00-441	MEMBERSHIP PASS-DOG PARK	11,665	7,664	11,178	11,275	7,455	0	8,500	
4-15-00-461	DONATIONS	0	1,527	0	0	0	0	0	
4-15-00-480	AFFILIATE RECOVERY OF CO	36,085	0	0	0	0	0	0	
4-15-00-481	RECOVERY OF COST	595	21,044	8,983	0	614	0	0	
4-15-00-481-060	RECOVERY OF COST-MEMORIA	1,750	2,100	1,400	1,400	3,000	0	4,000	
TOTAL REVENUES		117,017	32,334	22,561	14,175	12,679	0	12,500	
EXPENDITURES									
5-15-00-511	FULL-TIME LABOR	531,283	498,169	442,510	458,129	394,396	0	496,961	
5-15-00-512	FULL-TIME OVERTIME	14,854	3,580	14,798	14,708	9,754	0	14,927	
5-15-00-521	PART-TIME LABOR	18,046	6,903	7,645	18,000	17,911	0	27,970	
5-15-00-522	PART-TIME OVERTIME	55	0	50	0	626	0	0	
5-15-00-535-000	GROUP MEDICAL	123,971	109,775	78,503	82,950	61,538	0	101,190	
5-15-00-544	GAS	91	0	0	0	0	0	0	
5-15-00-545	WATER/SEWER	227	4,900	0	0	0	0	0	
5-15-00-545-079	WATER/SEWER-ARMSTRONG RE	534	261	1,640	560	732	0	810	
5-15-00-545-080	WATER/SEWER-ARMSTRONG FO	359	0	11	50	23	0	30	
5-15-00-545-081	WATER/SEWER-COMMUNITY PA	0	153	240	310	350	0	400	
5-15-00-545-089	WATER/SEWER-HAMPE	518	230	276	250	224	0	250	
5-15-00-545-095	WATER/SEWER-RED HAWK	145	81	185	120	195	0	210	
5-15-00-545-096	WATER/SEWER-SLEPICKA	135	192	214	170	176	0	210	
5-15-00-546	TELEPHONE	4,538	4,037	3,028	4,200	2,369	0	4,500	
5-15-00-547-083	ELECTRIC-ARMSTRONG PARK	0	2,132	2,470	2,260	1,727	0	1,780	
5-15-00-547-085	ELECTRIC-ARMSTRONG PARK	7,912	6,549	5,759	5,070	5,118	0	4,990	
5-15-00-547-086	ELECTRIC-BIERMAN	321	318	313	330	273	0	340	
5-15-00-547-089	ELECTRIC-HAMPE	1,836	1,808	1,801	2,200	758	0	910	
5-15-00-547-093	ELECTRIC-MEMORIAL PARK	241	228	232	240	204	0	260	
5-15-00-547-094	ELECTRIC-POND AERATORS	1,679	1,409	1,523	1,490	853	0	1,170	
5-15-00-547-095	ELECTRIC-RED HAWK	3,577	2,418	3,054	3,510	1,811	0	2,370	
5-15-00-547-096	ELECTRIC-SLEPICKA	378	372	374	400	312	0	400	
5-15-00-547-097	ELECTRIC-UNDERPASS IL64	517	557	546	570	444	0	560	
5-15-00-547-098	ELECTRIC-CAROLSHIRE PARK	45	398	432	450	335	0	430	
5-15-00-548	REFUSE	11,537	6,496	10,261	8,810	9,776	0	11,530	
5-15-00-549	PORT-O-LETS- FOR RENTALS	1,149	0	0	0	0	0	0	
5-15-00-553	PRINTING	46	0	15	0	57	0	0	
5-15-00-554	ADVERTISING	63	0	75	0	0	0	0	
5-15-00-555	PUBLIC NOTICES	150	0	0	225	0	0	0	
5-15-00-556	MAINTENANCE CONTRACTS	6,329	5,707	9,377	5,790	3,669	0	6,370	
5-15-00-556-045	MAINT CONTRACTS-BASEBALL	5,166	3,113	747	5,480	600	0	0	
5-15-00-556-048	MAINT CONTRACTS-LANDSCAP	73,261	65,407	83,928	236,300	226,410	0	305,882	
5-15-00-559	TRAINING/SEMINARS	4,773	419	647	4,270	4,382	0	6,875	
5-15-00-560	MEETINGS	1,022	371	556	400	624	0	400	
5-15-00-561	MEMBERSHIP DUES	329	424	364	340	339	0	369	
5-15-00-562	REPAIR SERVICES	18,006	4,258	9,839	7,000	8,022	0	6,900	
5-15-00-562-058	REPAIR SERVICES-VANDALIS	160	0	0	0	0	0	0	

10 -CORPORATE FUND
PARKS

		2022							2023	
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
5-15-00-568	PERMITS/LICENSES	385	135	77	340	52	0	400		
5-15-00-570	CONTRACTUAL SERVICES	0	1,845	0	0	0	0	0		
5-15-00-590	OTHER SERVICES	300	0	0	0	0	0	0		
5-15-00-591	PGM SALARIES-RENTALS	4,292	0	0	0	0	0	0		
5-15-00-609	INTERFUND TRANSFER-PARKS	2,085	0	0	2,000	1,390	0	1,500		
5-15-00-650	EQUIPMENT RENTAL	1,351	931	1,063	4,700	602	0	2,000		
5-15-00-651	MINOR EQUIPMENT	11,532	6,482	7,844	6,335	10,828	0	8,595		
5-15-00-652	OFFICE SUPPLIES	373	176	0	50	599	0	50		
5-15-00-653	HORTICULTURAL SUPPLIES	9,805	946	8,837	8,530	6,952	0	6,150		
5-15-00-653-058	HORTICULTURE SUPPLIES-VA	0	206	0	0	0	0	0		
5-15-00-653-060	HORTICULTURE SUPPLIES-ME	1,135	2,540	1,228	1,400	996	0	3,100		
5-15-00-656	JANITORIAL SUPPLIES	2,163	3,168	3,741	3,600	4,382	0	4,050		
5-15-00-657	CLOTHING SUPPLIES	3,930	727	3,545	3,270	3,508	0	3,380		
5-15-00-659	VEHICLE FUELS	21,063	12,265	14,695	17,950	22,589	0	20,550		
5-15-00-659-040	VEHICLE FUELS-MOWERS	5,104	2,825	3,970	2,100	0	0	1,100		
5-15-00-660	PLAYGROUND MATERIAL/MAIN	5,535	1,589	958	5,725	3,555	0	5,950		
5-15-00-660-058	PLAYGROUND MAINT-VANDALI	450	5,107	47	500	571	0	500		
5-15-00-660-059	PLAYGROUND MAINT-DOG PAR	1,033	300	639	1,450	0	0	1,600		
5-15-00-661	HERBICIDES/SNOW REMOVAL	4,836	2,925	3,703	5,950	4,686	0	6,125		
5-15-00-662-045	ATHLETIC FIELD MAINT-BAS	4,911	3,953	2,291	8,025	6,612	0	4,430		
5-15-00-662-047	ATHLETIC FIELD MAINT-SOC	2,858	4,162	6,017	7,100	6,742	0	1,590		
5-15-00-663	VEHICLE REPAIRS	46,162	20,540	36,904	24,850	34,795	0	28,950		
5-15-00-664	REPAIR/MAINT MATERIALS	5,789	5,420	7,219	9,140	7,831	0	8,500		
5-15-00-664-058	REPAIR/MAINT MAT-VANDALI	1,272	4,358	239	700	610	0	500		
5-15-00-665	SAFETY SUPPLIES-PARKS	536	237	467	675	474	0	500		
5-15-00-667	AUTO REIMBURSEMENT	62	0	0	100	0	0	0		
5-15-00-670	PUBLICATIONS/BOOKS	0	0	0	75	0	0	75		
5-15-00-673	TOOL REPAIR & PARTS	2,758	961	1,443	2,200	1,291	0	2,350		
5-15-00-800	CAPITAL EQUIPMENT	0	1,449	6,116	0	0	0	0		
TOTAL EXPENDITURES		972,972	813,914	792,452	981,347	873,073	0	1,110,939		
REVENUE OVER/(UNDER) EXPENDITURES		(855,955)	(781,580)	(769,891)	(967,172)	(860,395)	0	(1,098,439)		

10 -CORPORATE FUND
MAINTENANCE FACILITY

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-28-00-543	CABLE	0	0	103	0	0	0	0
5-28-00-544	GAS	2,942	3,396	3,393	4,930	4,276	0	6,310
5-28-00-545	WATER/SEWER	1,031	664	413	380	555	0	630
5-28-00-546	TELEPHONE/INTERNET	16,398	16,504	14,672	15,252	13,767	0	9,651
5-28-00-547	ELECTRIC	4,777	4,554	4,858	5,340	3,553	0	4,530
5-28-00-548	REFUSE	581	357	586	400	650	0	1,990
5-28-00-556	MAINTENANCE CONTRACTS	4,668	3,457	3,225	4,255	2,911	0	4,620
5-28-00-562	REPAIR SERVICES	1,117	0	0	0	1,353	0	1,000
5-28-00-651	MINOR EQUIPMENT FACILITY	0	0	130	1,600	216	0	0
5-28-00-656	JANITORIAL SUPPLIES	349	375	140	300	163	0	300
5-28-00-664	REPAIR/MAINT SUPPLIES	434	564	0	100	191	0	100
TOTAL EXPENDITURES		32,296	29,870	27,519	32,557	27,635	0	29,131
REVENUE OVER/(UNDER) EXPENDITURES		(32,296)	(29,870)	(27,519)	(32,557)	(27,635)	0	(29,131)

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND
REGISTRATION SERVICES

		(----- 2022 -----) (----- 2023 -----)						
	2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
EXPENDITURES								
5-62-00-511 FULL-TIME LABOR	2,206	81,443	98,523	104,250	63,459	0	75,300	
5-62-00-521 PART-TIME LABOR	1,463	20,408	13,275	71,396	76,393	0	126,083	
5-62-00-535-000 GROUP MEDICAL	0	16,780	19,860	22,496	6,896	0	8,640	
5-62-00-546 TELEPHONE	0	1,041	1,156	1,200	815	0	1,320	
5-62-00-553 PRINTING	0	0	17	20	0	0	20	
5-62-00-559 TRAINING/SEMINAR	0	37	0	120	557	0	1,039	
5-62-00-560 MEETINGS	0	0	43	150	0	0	100	
5-62-00-561 MEMBERSHIP DUES	0	0	0	0	0	0	279	
5-62-00-651 MINOR EQUIPMENT	0	205	0	0	0	0	0	
5-62-00-652 OFFICE SUPPLIES	0	1,810	1,652	0	0	0	0	
5-62-00-657 CLOTHING SUPPLIES	0	376	0	0	0	0	516	
5-62-00-666 COMPUTER SUPPLIES	0	0	484	0	0	0	0	
TOTAL EXPENDITURES	3,669	122,102	135,010	199,632	148,119	0	213,297	
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REVENUE OVER/(UNDER) EXPENDITURES	(3,669)	(122,102)	(135,010)	(199,632)	(148,119)	0	(213,297)	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND
ANCILLARY

		2022							2023	
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
<u>REVENUES</u>										
4-00-00-421	PROPERTY TAXES-PAVING/LI	71,983	73,338	77,288	50,000	54,122	0	25,000		
4-00-00-422	PROPERTY TAXES-FICA	304,336	324,917	218,396	235,000	233,542	0	310,000		
4-00-00-423	PROPERTY TAXES-AUDIT	29,158	36,205	32,481	24,500	24,911	0	19,300		
4-00-00-424	PROPERTY TAXES-LIABILITY	242,082	248,794	255,076	200,000	196,175	0	140,000		
4-00-00-426	PROPERTY TAXES-IMRF	287,024	349,053	292,415	290,000	288,035	0	295,000		
4-00-00-462	GRANTS	0	53,789	0	0	0	0	0		
4-00-00-481	RECOVERY OF COST	1,380	17,780	28,390	0	0	0	0		
4-00-00-482	AWARDS	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
TOTAL REVENUES		938,963	1,105,375	905,546	799,500	796,786	0	789,300		
<u>EXPENDITURES</u>										
5-00-00-511	FULL-TIME LABOR	33,610	39,311	16,948	17,593	16,051	0	12,784		
5-00-00-534	PHYSICAL/DRUG TESTING	2,377	747	868	2,105	861	0	2,528		
5-00-00-535-000	GROUP MEDICAL	3,287	4,085	3,565	4,225	3,107	0	2,497		
5-00-00-538-000	RETIREMENT FICA	298,316	226,708	238,962	290,425	249,663	0	330,051		
5-00-00-539-000	RETIREMENT IMRF	281,409	283,073	295,157	291,934	247,576	0	311,903		
5-00-00-546	TELEPHONE	240	0	0	0	0	0	660		
5-00-00-550	AUDITING SERVICES	26,748	24,394	27,750	25,960	23,360	0	23,780		
5-00-00-553	PRINTING	0	0	0	117	0	0	0		
5-00-00-556	MAINTENANCE CONTRACTS	4,812	2,497	0	0	0	0	0		
5-00-00-558	SECURITY SERVICES	6,746	6,264	6,264	5,256	5,113	0	5,256		
5-00-00-559	TRAINING/SEMINARS	1,440	0	0	0	0	0	670		
5-00-00-562	REPAIR SERVICES-LIABILIT	1,215	485	2,121	2,000	0	0	1,000		
5-00-00-565	BACKGROUND CHECKS-EMPLOY	4,384	1,477	2,993	6,840	3,506	0	4,275		
5-00-00-566	BACKGROUND CHECKS-NON-EM	3,020	654	2,052	2,850	2,052	0	2,850		
5-00-00-590	OTHER SERVICES-LIABILITY	0	23,860	0	0	2,341	0	0		
5-00-00-610	PDRMA PROPERTY	62,623	63,044	52,040	45,501	35,399	0	51,375		
5-00-00-611	PDRMA LIABILITY	30,863	40,717	25,447	22,167	17,258	0	25,354		
5-00-00-612	PDRMA EMPLOYMENT	14,439	10,556	8,527	8,167	5,995	0	9,341		
5-00-00-613	PDRMA POLLUTION	1,892	1,897	1,544	1,400	1,051	0	1,601		
5-00-00-614	PDRMA WORKMENS COMP	58,816	57,501	39,997	46,906	35,978	0	47,592		
5-00-00-617	CYBER LIABILITY COVERAGE	0	0	0	0	10,506	0	0		
5-00-00-651	MINOR EQUIPMENT-SAFETY	4,531	6,992	5,931	18,502	19,736	0	22,580		
5-00-00-665	SAFETY SUPPLIES-LIABILIT	206	180	148	200	158	0	200		
5-00-00-687	COVID-19 MINOR EQUIPMENT	0	17,986	0	0	0	0	0		
5-00-00-688	COVID-19 SERVICES	0	16,419	0	0	0	0	0		
5-00-00-689	COVID-19 SUPPLIES	0	36,374	0	0	0	0	0		
5-00-00-704	PATHWAYS/PARKING LOTS-P/	<u>66,514</u>	<u>79,698</u>	<u>41,515</u>	<u>10,398</u>	<u>11,092</u>	<u>0</u>	<u>69,110</u>		
TOTAL EXPENDITURES		907,487	944,918	771,829	802,546	690,801	0	925,407		
REVENUE OVER/(UNDER) EXPENDITURES		31,475	160,457	133,717	(3,046)	105,985	0	(136,107)		
TOTAL REVENUES		2,738,325	3,052,147	2,783,993	2,941,617	3,142,137	0	3,383,595		
TOTAL EXPENDITURES		<u>2,552,531</u>	<u>2,667,389</u>	<u>2,570,074</u>	<u>2,935,938</u>	<u>2,564,816</u>	<u>0</u>	<u>3,319,901</u>		
REVENUE OVER/(UNDER) EXPENDITURES		185,794	384,758	213,920	5,679	577,321	0	63,694		

11 -CORP REPAIR & REPLACEMENT
CORP REPAIR/REPLACEMENT

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<u>REVENUES</u>								
4-00-00-410	PROPERTY TAXES - CURRENT	0	0	0	0	7,785	0	7,800
4-00-00-413	TRANSFER-IN	14,235	0	0	12,000	9,740	0	16,500
4-00-00-420	INTEREST	4,224	945	67	75	1,829	0	4,500
4-00-00-461	DONATIONS	5,000	0	0	0	0	0	0
4-00-00-481	RECOVERY OF COST	<u>5,484</u>	<u>1,551</u>	<u>3,866</u>	<u>0</u>	<u>546</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES		28,942	2,496	3,933	12,075	19,900	0	28,800
<u>EXPENDITURES</u>								
5-00-00-713	TECHNOLOGY	0	0	0	0	0	0	2,000
5-00-00-724	BARK PARK	2,022	373	1,857	0	0	0	0
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>2,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		2,022	2,718	1,857	0	0	0	2,000
REVENUE OVER/(UNDER) EXPENDITURES		26,921	(223)	2,076	12,075	19,900	0	26,800
TOTAL REVENUES		28,942	2,496	3,933	12,075	19,900	0	28,800
TOTAL EXPENDITURES		<u>2,022</u>	<u>2,718</u>	<u>1,857</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
REVENUE OVER/(UNDER) EXPENDITURES		26,921	(223)	2,076	12,075	19,900	0	26,800

*** END OF REPORT ***



Recreation Fund Funds 12 & 20

The Recreation Fund's primary use is for planning, establishing, and maintaining all recreational activities offered by the District. Programming, memberships, and facility expenses associated with recreation facilities also roll into this fund. It also includes the Recreation Repair & Replacement fund.

Recreation - Administration

- 30/70 split of District's Administration attributable to Recreation

Recreation - Operational Repair & Replacement

- Earned revenue from various recreation functions, facilities, and programs for future operating needs

Recreation - Programs

- Full-time / part-time Recreation staff
- Direct program expenses including salaries supplies, and services

Recreation – Concessions

- All revenue and direct expenses associated with concession operations

Recreation - Registration Services

- Portion of Registration attributable to supporting program and membership activities

Recreation Fund

Suggested Target Balance: \$ 1,873,020
Estimated 2023 Starting Balance: \$ 1,419,540
Budgeted 2023 Ending Balance: \$ 1,491,743

Recreation – Facilities

Costs to operate and maintain:

- Coral Cove Water Park
- Concessions
- Coyote Crossing Mini Golf
- Elk Trail Recreation Center
- Evergreen Gym
- Fountain View Recreation Center
- Simkus Recreation Center
- McCaslin Park

Recreation – Maintenance/Custodial Services

- Facility and custodial staff who maintain buildings

Recreation Fund Including Rec R&R

Suggested Target Balance: \$ 2,373,020
Estimated 2023 Starting Balance: \$ 1,965,797
Estimated 2023 Ending Balance: \$ 2,135,714

20 -RECREATION FUND
FINANCE/ADMINISTRATION

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<u>REVENUES</u>								
4-10-00-410	PROPERTY TAXES - CURRENT	1,317,560	1,039,712	1,430,109	1,194,080	1,212,862	0	1,234,947
4-10-00-412	PROPERTY TAXES - PRIOR	13	30	84	50	0	0	50
4-10-00-413	TRANSFER IN	2,028	0	0	0	0	0	0
4-10-00-481	RECOVERY OF COST	<u>4,386</u>	<u>6,152</u>	<u>8,567</u>	<u>1,800</u>	<u>38,048</u>	<u>0</u>	<u>3,540</u>
TOTAL REVENUES		1,323,988	1,045,894	1,438,760	1,195,930	1,250,910	0	1,238,537
<u>EXPENDITURES</u>								
5-10-00-511	FULL-TIME LABOR	295,568	113,577	161,193	168,516	150,326	0	189,057
5-10-00-521	PART-TIME LABOR	7,688	5,925	7,755	9,159	8,585	0	0
5-10-00-535-000	GROUP MEDICAL	50,153	32,508	15,035	18,195	14,492	0	16,214
5-10-00-540	SECTION 125 PLAN	467	450	0	0	0	0	0
5-10-00-552	FINANCIAL	128,083	55,062	0	0	0	0	0
5-10-00-556	MAINTENANCE CONTRACTS	32,513	0	0	0	0	0	0
5-10-00-590	OTHER SERVICES	14,000	0	0	0	0	0	0
5-10-00-609	INTERFUND TRF-FINANCE/AD	6,750	0	0	0	0	0	0
5-10-00-650	EQUIPMENT RENTAL	0	945	0	0	0	0	0
5-10-00-669	POSTAGE	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		535,222	209,268	183,984	195,870	173,404	0	205,271
REVENUE OVER/ (UNDER) EXPENDITURES		788,766	836,625	1,254,776	1,000,060	1,077,506	0	1,033,266

20 -RECREATION FUND
MARKETING

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<hr/>								
<u>REVENUES</u>								
<hr/>								
<u>EXPENDITURES</u>								
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	0	0	0	1,000
5-12-00-553	ADVERTISING PRINT	34,503	17,584	0	21,900	8,463	0	22,745
5-12-00-554	ADVERTISING DIGITAL	541	268	0	890	158	0	700
5-12-00-570	CONTRACTUAL SERVICES	2,490	200	0	0	0	0	0
5-12-00-590	OTHER SERVICES	1,656	0	0	0	0	0	0
5-12-00-592	PROGRAM SUPPLIES	1,123	1,363	0	9,785	9,691	0	3,228
5-12-00-651	MINOR EQUIPMENT	2,000	0	0	3,650	1,495	0	3,300
5-12-00-669	POSTAGE	14,295	2,760	0	10,245	14,765	0	16,250
5-12-00-690	DEPARTMENT SUPPLIES	<u>2,724</u>	<u>2,475</u>	<u>0</u>	<u>4,355</u>	<u>1,048</u>	<u>0</u>	<u>6,750</u>
TOTAL EXPENDITURES		59,332	24,650	0	50,825	35,619	0	53,973
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REVENUE OVER/(UNDER) EXPENDITURES		(59,332)	(24,650)	0	(50,825)	(35,619)	0	(53,973)

20 -RECREATION FUND
FOUNTAIN VIEW FACILITY

		(----- 2022 -----) (----- 2023 -----)						
	2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
<u>REVENUES</u>								
4-13-00-481	RECOVERY OF COST	700	24,746	5	0	19,187	0	1,200
4-13-00-487	DUE FROM SPECIAL RECREAT	8,096	10,365	10,365	13,903	11,590	0	15,156
TOTAL REVENUES		8,796	35,111	10,370	13,903	30,777	0	16,356
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<u>EXPENDITURES</u>								
5-13-00-511	FULL-TIME LABOR	157,920	0	0	0	0	0	0
5-13-00-512	FULL-TIME OVERTIME	1,908	0	0	0	0	0	0
5-13-00-521	PART-TIME LABOR	50,705	0	0	0	0	0	0
5-13-00-535-000	GROUP MEDICAL	35,292	0	0	0	0	0	0
5-13-00-543	CABLE	2,654	2,716	2,826	2,915	2,386	0	2,951
5-13-00-544	GAS	15,836	10,449	13,411	19,110	13,811	0	18,470
5-13-00-545	WATER/SEWER	32,894	21,019	18,826	15,240	22,467	0	26,240
5-13-00-546	TELEPHONE/INTERNET	23,912	20,923	20,123	21,003	17,724	0	20,890
5-13-00-547	ELECTRIC	166,505	168,646	171,281	176,700	119,915	0	153,780
5-13-00-548	REFUSE	6,529	6,590	7,378	7,150	6,363	0	8,160
5-13-00-556	MAINTENANCE CONTRACTS	30,129	27,403	25,604	34,611	65,420	0	84,722
5-13-00-556-048	MAINT CONTRACTS-LANDSCAP	12,693	5,320	15,761	13,935	14,329	0	1,875
5-13-00-562	REPAIR SERVICES	103,699	49,391	55,070	25,000	72,744	0	39,000
5-13-00-562-057	REPAIR SERVICES-GEOTHERM	0	0	0	0	41	0	0
5-13-00-568	PERMITS/LICENSES	1,608	540	1,033	1,308	1,089	0	1,740
5-13-00-650	EQUIPMENT RENTAL	2,445	1,078	264	1,750	432	0	2,500
5-13-00-651	MINOR EQUIPMENT FACILITY	7,508	6,165	3,888	13,830	11,748	0	3,680
5-13-00-652	OFFICE SUPPLIES	0	0	59	0	16	0	0
5-13-00-653	HORTICULTURAL SUPPLIES	5,102	0	0	600	690	0	0
5-13-00-654	CHEMICALS-POOL	27,511	20,997	27,088	25,000	31,086	0	35,000
5-13-00-656	JANITORIAL SUPPLIES	22,426	12,588	15,650	21,500	19,324	0	22,500
5-13-00-657	CLOTHING SUPPLIES	650	237	0	0	0	0	0
5-13-00-664	REPAIR & MAINT SUPPLIES	13,322	21,976	23,859	20,000	10,455	0	18,500
5-13-00-664-058	REPAIR MAT-VANDALISM	530	0	0	0	0	0	0
5-13-00-665	SAFETY SUPPLIES-FVRC	16	180	223	200	653	0	250
TOTAL EXPENDITURES		721,795	376,219	402,342	399,852	410,692	0	440,258
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REVENUE OVER/ (UNDER) EXPENDITURES		(712,999)	(341,108)	(391,972)	(385,949)	(379,915)	0	(423,902)

20 -RECREATION FUND
CONCESSIONS

		2019	2020	2021	CURRENT	2022	PROJECTED	2023	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
REVENUES									
4-14-00-461-990	CONCESSIONS DONATIONS-CC	27	0	18	0	7	0	0	
4-14-00-461-991	CONCESSIONS DONATIONS-MC	82	118	208	0	232	0	0	
4-14-00-461-992	CONCESSIONS DONATIONS-FV	4	8	0	0	2	0	0	
4-14-00-472-990	CONC REV-RESALE MERCHAND	0	0	36	0	33	0	41	
4-14-00-472-991	CONC REV-RESALE MERCHAND	0	86	362	469	236	0	460	
4-14-00-473	NON TAX VENDING REVENUE	13,621	4,590	2,143	3,025	5,963	0	5,975	
4-14-00-476-990	CONC REV-CCWP-PERISHABLE	48,940	0	49,679	47,720	50,780	0	55,267	
4-14-00-476-991	CONC REV-MCCASLIN-PERISH	78,366	46,547	95,483	88,872	126,478	0	135,833	
4-14-00-476-992	CONC REV-FVRC-PERISHABLE	9,904	3,785	1,744	10,102	5,311	0	7,102	
4-14-00-476-993	CONC REV-SRC-PERISHABLE	1,400	148	0	1,398	341	0	340	
4-14-00-476-994	CONC REV-ARMSTRONG-PERIS	0	0	0	0	36	0	0	
4-14-00-477-990	CONC REV-CCWP-NON-ALCOH-	10,380	0	14,520	12,604	11,996	0	12,236	
4-14-00-477-991	CONC REV-MCCAS-NON-ALCOH	36,313	19,327	42,885	40,848	51,413	0	52,155	
4-14-00-477-992	CONC REV-FVRC-NON-ALCOH-	3,904	1,823	678	4,287	1,730	0	2,401	
4-14-00-477-993	CONC REV-SRC-NON-ALCOH B	576	36	0	653	61	0	138	
4-14-00-478-991	CONC REV-MCCAS-ALCOHOLIC	40,140	18,751	51,814	51,704	56,218	0	60,700	
4-14-00-481	RECOVERY OF COST-CONCESS	0	0	0	0	3,325	0	0	
4-14-00-481-990	RECOVERY OF COST-CCWP CO	81	0	89	0	88	0	0	
4-14-00-481-991	RECOVERY OF COST-MCCAS C	153	91	170	0	220	0	0	
4-14-00-481-992	RECOVERY OF COST-FVRC CO	20	9	3	0	10	0	0	
4-14-00-481-993	RECOVERY OF COST-SRC CON	3	(0)	0	0	1	0	0	
4-14-00-485-990	CASH SHORT/OVER-CCWP CO (	69)	0	(57)	0	7	0	0	
4-14-00-485-991	CASH SHORT/OVER-MCCASLI (	28)	(26)	20	0	122	0	0	
4-14-00-485-992	CASH SHORT/OVER-FVRC CO (	28)	5	1	0	0	0	0	
4-14-00-485-993	CASH SHORT/OVER-SRC CONC	1	0	0	0	0	0	0	
TOTAL REVENUES		243,790	95,297	259,797	261,683	314,609	0	332,649	
EXPENDITURES									
5-14-00-511	FULL-TIME LABOR	32,958	33,134	47,688	0	0	0	0	
5-14-00-521	PART-TIME LABOR	308	0	0	0	0	0	0	
5-14-00-535-000	GROUP MEDICAL	2,019	2,556	8,442	0	0	0	0	
5-14-00-544-991	GAS - MCCASLIN CONCESSIO	806	173	320	350	310	0	300	
5-14-00-546	TELEPHONE	6,766	5,645	5,832	5,794	5,296	0	4,382	
5-14-00-548-991	REFUSE-MCCASLIN CONCESSI	2,552	1,774	2,193	1,250	3,323	0	2,150	
5-14-00-556	MAINTENANCE CONTRACTS	406	184	0	325	970	0	2,300	
5-14-00-559	TRAINING	198	12	509	295	245	0	271	
5-14-00-561-991	MEMBERSHIP DUES-MCCASLIN	100	0	140	150	140	0	150	
5-14-00-562-990	REPAIR SRVS-CCWP CONCESS	208	0	0	0	0	0	1,200	
5-14-00-562-991	REPAIR SRVS-MCCASLIN CON	1,726	0	1,760	2,100	5,435	0	1,200	
5-14-00-562-992	REPAIR SRVS-FVRC CONCESS	624	0	0	0	100	0	0	
5-14-00-568-990	PERMITS/LICENSES-CCWP CO	238	0	123	242	259	0	259	
5-14-00-568-991	PERMITS/LICENSES-MCCASLI	3,238	3,256	1,937	3,256	2,659	0	3,274	
5-14-00-568-992	PERMITS/LICENSES-FVRC CO	0	0	275	540	579	0	579	
5-14-00-568-994	PERMITS/LICENSES-ARMSTRO	0	0	0	128	0	0	0	
5-14-00-591-990	P/T LABOR-CCWP CONCESSIO	13,781	(2)	13,472	12,356	14,673	0	18,285	
5-14-00-591-991	P/T LABOR-MCCASLIN CONCE	33,818	20,653	34,646	35,640	42,366	0	44,921	
5-14-00-591-992	P/T LABOR-FVRC CONCESSIO	3,306	1,785	672	936	1,993	0	1,960	
5-14-00-591-993	P/T LABOR-SRC CONCESSION	703	58	0	130	117	0	140	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND
CONCESSIONS

		2022							2023	
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED		REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END		BUDGET	BUDGET
5-14-00-609-990	INTERFUND TRF-CCWP CONCE	1,483	0	0	1,640	1,570	0		1,575	
5-14-00-609-991	INTERFUND TRF-MCCAS CONC	3,870	0	0	4,942	5,856	0		5,375	
5-14-00-609-992	INTERFUND TRF-FVRC CONCE	70	0	0	391	176	0		175	
5-14-00-640-991	DRY GOODS SUPPLIES-MCCAS	6,108	956	5,806	5,613	5,553	0		5,473	
5-14-00-642-991	MCCAS-PERISHABLE FOOD SU	44,514	15,670	48,228	45,000	66,709	0		73,000	
5-14-00-643-991	MCCAS-NON-ALCOH BEV SUPP	17,464	6,631	16,333	17,000	19,357	0		18,400	
5-14-00-644-991	MCCAS-ALCOHOLIC BEV SUPP	10,338	4,035	11,892	11,903	13,639	0		13,341	
5-14-00-645-990	CCWP-CONTRACT PERISHABLE	3,550	0	9,188	2,320	7,148	0		5,165	
5-14-00-645-991	MCCAS-CONTRACT PERISHABL	2,592	921	2,086	1,156	2,960	0		1,480	
5-14-00-645-992	FVRC-CONTRACT PERISHABLE	1,191	524	244	1,104	168	0		481	
5-14-00-651-990	MINOR EQMT FAC-CCWP CONC	0	0	64	0	156	0		0	
5-14-00-651-991	MINOR EQMT FAC-MCCASLIN	818	374	1,474	4,101	1,897	0		2,756	
5-14-00-656-990	JANITORIAL SUPP-CCWP CON	0	0	17	0	0	0		0	
5-14-00-656-991	JANITORIAL SUPP-MCCASLIN	1,182	239	1,490	1,550	211	0		800	
5-14-00-657	CLOTHING - CONCESSIONS	277	18	98	65	79	0		100	
5-14-00-664-990	REPAIR/MAINT SUPP-CCWP C	0	0	0	0	0	0		500	
5-14-00-664-991	REPAIR/MAINT SUPP-MCCAS	0	0	24	850	0	0		500	
5-14-00-665-991	SAFETY SUPPLIES-MCCASLIN	580	354	1,417	1,854	717	0		854	
5-14-00-667	AUTO REIMBURSEMENT	18	0	0	50	157	0		250	
5-14-00-690-991	DEPT SUPPLIES MCCAS CONC	247	128	85	450	89	0		150	
TOTAL EXPENDITURES		198,055	99,075	216,453	163,480	204,908	0		211,745	
REVENUE OVER/(UNDER) EXPENDITURES		45,734	(3,778)	43,344	98,203	109,702	0		120,905	

20 -RECREATION FUND
PARKS

		(----- 2022 -----) (----- 2023 -----)							
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-15-00-511	FULL-TIME LABOR	7,625	224,509	268,289	285,330	238,713	0	300,028	<hr/>
5-15-00-512	FULL-TIME OVERTIME	0	193	426	0	2,433	0	0	<hr/>
5-15-00-521	PART-TIME LABOR	2,322	89,186	92,020	141,830	103,628	0	138,750	<hr/>
5-15-00-535-000	GROUP MEDICAL	0	57,289	50,728	51,576	37,957	0	49,850	<hr/>
5-15-00-546	TELEPHONE	0	1,096	1,559	1,800	1,267	0	1,860	<hr/>
5-15-00-559	TRAINING/SEMINAR	0	0	0	0	35	0	0	<hr/>
5-15-00-652	OFFICE SUPPLIES	0	0	0	0	4	0	0	<hr/>
5-15-00-657	CLOTHING SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,644</u>	<u>0</u>	<u>0</u>	<u>1,065</u>	<hr/>
TOTAL EXPENDITURES		9,947	372,273	413,022	482,180	384,038	0	491,553	<hr/>
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REVENUE OVER/(UNDER) EXPENDITURES		(9,947)	(372,273)	(413,022)	(482,180)	(384,038)	0	(491,553)	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND
SIMKUS FACILITY

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-23-00-481	RECOVERY OF COST	0	415	60	0	95	0	0	
TOTAL REVENUES		0	415	60	0	95	0	0	
<u>EXPENDITURES</u>									
5-23-00-511	FULL-TIME LABOR	111,232	0	0	0	0	0	0	
5-23-00-512	FULL-TIME OVERTIME	3,199	0	0	0	0	0	0	
5-23-00-521	PART-TIME LABOR	24,767	0	0	0	0	0	0	
5-23-00-535-000	GROUP MEDICAL	19,718	0	0	0	0	0	0	
5-23-00-543	CABLE	126	126	126	130	105	0	130	
5-23-00-544	GAS	12,608	8,452	11,383	16,650	17,794	0	24,860	
5-23-00-545	WATER/SEWER	1,947	100	2,649	2,090	1,795	0	2,240	
5-23-00-546	TELEPHONE/INTERNET	26,939	25,460	25,559	24,638	27,228	0	26,227	
5-23-00-547	ELECTRIC	35,560	24,819	37,198	38,090	25,550	0	32,960	
5-23-00-548	REFUSE	6,563	6,083	6,563	6,360	5,763	0	7,100	
5-23-00-556	MAINTENANCE CONTRACTS	19,007	11,384	11,028	15,774	11,422	0	13,835	
5-23-00-556-048	MAINT CONTRACTS-LANDSCAP	2,012	1,538	2,440	3,610	1,854	0	0	
5-23-00-562	REPAIR SERVICES	24,271	4,869	10,981	11,500	19,653	0	16,500	
5-23-00-568	PERMITS/LICENSES	0	0	215	0	0	0	0	
5-23-00-650	EQUIPMENT RENTAL	1,260	0	(30)	200	0	0	1,000	
5-23-00-651	MINOR EQUIPMENT FACILITY	4,700	3,689	839	3,575	1,484	0	11,800	
5-23-00-653	HORTICULTURAL SUPPLIES	340	0	0	1,500	17	0	0	
5-23-00-656	JANITORIAL SUPPLIES	4,628	4,363	6,504	5,500	4,491	0	5,800	
5-23-00-657	CLOTHING SUPPLIES	739	160	0	0	0	0	0	
5-23-00-664	REPAIR & MAINT. SUPPLIES	2,876	1,862	5,980	4,000	12,037	0	8,500	
5-23-00-665	SAFETY SUPPLIES-SRC	0	0	108	130	217	0	250	
TOTAL EXPENDITURES		302,492	92,907	121,543	133,747	129,410	0	151,202	
REVENUE OVER/(UNDER) EXPENDITURES (302,492) (92,492) (121,483) (133,747) (129,315) 0 (151,202)									

20 -RECREATION FUND
CORAL COVE FACILITY

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-24-00-511	FULL-TIME LABOR	13,337	0	0	0	0	0	0
5-24-00-512	FULL-TIME OVERTIME	166	0	0	0	0	0	0
5-24-00-535-000	GROUP MEDICAL	1,711	0	0	0	0	0	0
5-24-00-544	GAS	2,808	979	1,861	2,940	2,838	0	3,930
5-24-00-545-087	WATER/SEWER-CORAL COVE	16,056	904	23,844	17,270	16,159	0	22,260
5-24-00-545-088	WATER/SEWER-CCWP FILTER	17,557	0	15,056	11,270	18,177	0	20,160
5-24-00-547	ELECTRIC	4,395	3,067	4,598	4,710	3,158	0	4,070
5-24-00-556	MAINTENANCE CONTRACTS	7,199	3,919	29,346	9,303	22,139	0	29,867
5-24-00-556-048	MAINT CONTRACTS-LANDSCAP	3,147	1,304	3,925	3,510	6,534	0	0
5-24-00-562	REPAIR SERVICES	22,681	0	25,209	18,250	5,387	0	6,750
5-24-00-568	PERMITS/LICENSES	1,325	0	1,371	1,500	1,446	0	1,500
5-24-00-651	MINOR EQUIPMENT FACILITY	11,713	0	458	8,250	6,898	0	6,500
5-24-00-653	HORTICULTURAL SUPPLIES	2,397	0	0	1,500	1,500	0	0
5-24-00-654	CHEMICALS - POOL	26,120	0	26,425	17,000	27,892	0	25,000
5-24-00-656	JANITORIAL SUPPLIES	2,459	20	1,126	2,500	1,775	0	2,700
5-24-00-664	REPAIR & MAINT. SUPPLIES	5,949	13	1,764	3,500	2,159	0	3,000
5-24-00-665	SAFETY SUPPLIES-CCWP	0	180	223	200	366	0	150
TOTAL EXPENDITURES		139,019	10,387	135,203	101,703	116,426	0	125,887
REVENUE OVER/(UNDER) EXPENDITURES		(139,019)	(10,387)	(135,203)	(101,703)	(116,426)	0	(125,887)

20 -RECREATION FUND
EVERGREEN GYM FACILITY

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-26-00-544	GAS	1,622	1,622	1,622	1,625	1,487	0	1,622
5-26-00-547	ELECTRIC	1,622	1,622	1,622	1,625	1,487	0	1,622
5-26-00-556	MAINTENANCE CONTRACTS	<u>6,296</u>	<u>6,296</u>	<u>6,296</u>	<u>6,300</u>	<u>5,772</u>	<u>0</u>	<u>6,300</u>
TOTAL EXPENDITURES		9,540	9,540	9,540	9,550	8,745	0	9,544
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REVENUE OVER/(UNDER) EXPENDITURES		(9,540)	(9,540)	(9,540)	(9,550)	(8,745)	0	(9,544)

20 -RECREATION FUND
ELK TRAIL FACILITY

		(----- 2022 -----) (----- 2023 -----)							
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>									
<u>REVENUES</u>									
4-27-00-481	RECOVERY OF COST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,807</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES		0	0	0	0	1,807	0	0	
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<u>EXPENDITURES</u>									
5-27-00-511	FULL-TIME LABOR	10,178	0	0	0	0	0	0	
5-27-00-512	FULL-TIME OVERTIME	82	0	0	0	0	0	0	
5-27-00-521	PART-TIME LABOR	20,111	0	0	0	0	0	0	
5-27-00-535-000	GROUP MEDICAL	1,004	0	0	0	0	0	0	
5-27-00-544	GAS	1,764	1,872	1,947	0	2,322	0	0	
5-27-00-545	WATER/SEWER	434	322	73	0	18	0	0	
5-27-00-546	TELEPHONE/INTERNET	2,014	2,232	778	0	0	0	0	
5-27-00-547	ELECTRIC	2,681	2,401	1,762	0	1,078	0	0	
5-27-00-548	REFUSE	581	357	172	0	0	0	0	
5-27-00-556	MAINTENANCE CONTRACTS	1,513	1,246	1,048	0	751	0	0	
5-27-00-556-048	MAINT CONTRACTS-LANDSCAP	1,456	1,304	1,884	0	0	0	0	
5-27-00-562	REPAIR SERVICE	731	1,443	0	0	0	0	0	
5-27-00-656	JANITORIAL SUPPLIES	934	511	0	0	0	0	0	
5-27-00-664	REPAIR & MAINT MATERIALS	<u>623</u>	<u>38</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		44,106	11,726	7,664	0	4,169	0	0	
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REVENUE OVER/(UNDER) EXPENDITURES		(44,106)	(11,726)	(7,664)	0	(2,362)	0	0	

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND
RECREATION

	2019	2020	2021	(----- 2022 -----)	(----- 2023 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET
							MANAGEMENT BUDGET
<u>REVENUES</u>							
4-60-00-430-643 RENTAL - GYMNASIUM	51,999	22,696	78,077	62,260	89,889	0	89,100
4-60-00-430-665 RENTAL - CCMG	2,900	1,022	6,393	6,050	2,950	0	3,300
4-60-00-432-642 RENTAL - FVRC	87,941	23,140	77,131	81,640	102,540	0	98,220
4-60-00-432-645 RENTAL - SRC	23,973	6,970	11,415	13,480	17,463	0	19,340
4-60-00-433-640 RENTAL EQMT-PARTY WAGON	0	0	0	0	0	0	2,250
4-60-00-434-641 RENTAL - FIELDS	49,930	91,950	149,134	163,136	177,170	0	188,025
4-60-00-435-644 RENTAL - PARK/SHELTER	2,818	4,680	16,130	18,150	20,650	0	23,475
4-60-00-436-665 RENTAL - BIRTHDAY PARTIE	0	0	0	0	72	0	0
4-60-00-437-665 RENTAL - GROUP OUTINGS	2,864	276	860	2,000	2,205	0	2,500
4-60-00-450-665 GROUPON/LIVING SOCIAL CC	5,513	1,521	1,654	1,765	19	0	0
4-60-00-451-665 DAILY ADMISSION	49,835	51,293	70,481	69,000	81,084	0	81,495
4-60-00-460-695 REVENUE-REC ADVERTISING	21,224	14,915	7,790	12,200	20,285	0	20,100
4-60-00-463 SCHOLARSHIPS	3,000	7,000	9,000	5,500	5,500	0	5,500
4-60-00-464 SPONSORSHIP	0	0	0	0	0	0	22,000
4-60-00-464-626 SPONSORSHIP-VOLUNTEER EV	500	0	0	0	0	0	0
4-60-00-464-630 SPONSORSHIP-CHRISTMAS IN	1,200	0	0	0	0	0	0
4-60-00-464-665 SPONSORSHIP-CCMG SPEC EV	0	950	3,300	1,200	2,040	0	0
4-60-00-471-665 CONCESSION REV - CCMG	4,508	4,411	6,577	5,919	6,303	0	6,260
4-60-00-472-665 MERCH RESALE - CCMG	112	41	0	0	0	0	0
4-60-00-480-641 AFFILIATE RECOVERY OF CO	0	19,026	41,537	39,537	44,597	0	39,720
4-60-00-481 RECOVERY OF COST-RECREAT	3,256	25	8,108	4,112	5,889	0	0
4-60-00-481-665 RECOVERY OF COST-CCMG	48	4	9	0	7	0	0
4-60-00-485-665 CCMG CASH SHORT/OVER (	10)	(42)	117	0	(91)	0	0
4-60-00-487 DUE FROM SEPCIAL RECREAT	13,810	0	4,250	17,374	6,925	0	16,841
4-60-00-487-665 DUE FROM SPECIAL RECREAT	800	0	0	0	0	0	0
4-60-00-491-665 PGM REV - CCMG SPECIAL E	0	3,000	0	0	0	0	0
4-60-16-464-135 SPONSORSHIP-PRESCHOOL	840	800	0	500	1,000	0	0
4-60-16-491-135 PGM REV - PRESCHOOL	140,610	60,394	115,981	179,883	189,036	0	225,980
4-60-17-491-145 PGM REV - E C CAMPS	5,234	169	5,205	5,480	4,744	0	1,955
4-60-20-491-203 PGM REV - YOUTH B-DAY PA	22,996	4,433	14,803	24,350	27,244	0	27,762
4-60-21-491-205 PGM REV - SPECIAL INTERE	14,901	6,209	13,266	40,431	22,877	0	23,157
4-60-23-451-215 YOUTH THEATRE TICKETS	15,830	6,037	514	2,400	12,738	0	27,160
4-60-23-451-224 YOUTH DANCE RECITAL TICK	9,030	0	1,431	5,170	5,534	0	10,920
4-60-23-464-215 SPONSORSHIP-YTH THEATRE	500	0	0	500	0	0	0
4-60-23-464-224 SPONSORSHIP-DANCE RECITA	300	0	0	300	0	0	0
4-60-23-472-220 MERCH RESALE-SEASONAL DA	601	0	154	331	409	0	515
4-60-23-472-221 MERCH RESALE-DANCE COMPA	2,314	1,661	2,079	2,898	2,088	0	2,424
4-60-23-472-224 MERCH RESALE-DANCE RECIT	8,355	5,086	5,459	7,737	7,965	0	9,876
4-60-23-491-215 PGM REV - YOUTH THEATRE	35,208	1,241	12,796	35,000	54,403	0	57,610
4-60-23-491-217 PGM REV-YTH PERFORMING A	5,447	21,340	0	0	0	0	0
4-60-23-491-220 PGM REV - SEASONAL DANCE	25,475	21,394	13,026	22,563	12,568	0	16,306
4-60-23-491-221 PGM REV-DANCE COMPANY (F	17,792	13,133	12,634	14,334	12,274	0	14,256
4-60-23-491-224 PGM REV - DANCE RECITAL	47,258	24,670	26,836	39,137	35,982	0	37,342
4-60-23-491-420 PGM REV - ADULT DANCE	1,145	1,267	2,171	1,470	2,597	0	2,904
4-60-27-464-235 SPONSORSHIP-AWESOME ADVE	750	243	258	250	700	0	0
4-60-27-491-235 PGM REV-AWESOME ADVENTUR	249,013	69,151	227,484	240,580	301,338	0	312,326
4-60-28-464-258 SPONSORSHIP-YOUTH DODGEB	0	1,500	0	750	0	0	0
4-60-28-464-260 SPONSORSHIP-YOUTH BASKET	2,000	2,600	300	1,200	850	0	0

20 -RECREATION FUND
RECREATION

		2022						2023	
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
4-60-28-464-270	SPONSORSHIP-YTH FALL SOC	975	600	850	750	1,000	0	0	
4-60-28-464-271	SPONSORSHIP-YTH SOCCER T	500	0	0	0	0	0	0	
4-60-28-464-272	SPONSORSHIP-YTH SPRING S	1,855	0	750	1,200	1,650	0	0	
4-60-28-464-860	SPONSORSHIP-YTH BB/SB LE	8,910	0	3,600	5,000	6,100	0	0	
4-60-28-464-865	SPONSORSHIP-FALL BB/SB L	1,250	3,600	2,500	1,200	3,250	0	0	
4-60-28-464-880	SPONSORSHIP-GOLD MEDAL	2,821	0	1,000	1,200	1,000	0	0	
4-60-28-472-237	MERCH RESALE-YTH VOLLEYB	350	0	480	150	100	0	150	
4-60-28-472-260	MERCH RESALE-YTH BASKETB	3,411	728	0	1,200	0	0	1,200	
4-60-28-472-270	MERCH RESALE-YTH FALL SO	2,005	0	810	2,931	1,739	0	2,181	
4-60-28-472-272	MERCH RESALE-YTH SPRING	1,588	23	1,539	1,070	1,699	0	1,760	
4-60-28-472-860	MERCH RESALE-YTH BB/SB L	1,400	0	1,018	1,330	774	0	1,400	
4-60-28-472-865	MERCH RESALE-FALL BB/SB	600	0	520	400	744	0	400	
4-60-28-491-237	PGM REV - YOUTH VOLLEYBA	14,015	2,655	10,798	9,520	18,492	0	17,640	
4-60-28-491-255	PGM REV - YOUTH SPORTS C	13,248	3,572	2,404	5,856	6,712	0	7,112	
4-60-28-491-258	PGM REV - YTH DODGEBALL	21,764	20,388	6,313	11,280	13,950	0	16,380	
4-60-28-491-260	PGM REV - YOUTH BASKETBA	37,119	40,440	5,809	25,385	44,149	0	46,940	
4-60-28-491-262	PGM REV-YTH SUMMER BASKE	15,050	0	8,415	10,180	17,740	0	18,260	
4-60-28-491-270	PGM REV - YTH FALL SOCCE	24,174	12,514	19,074	20,710	24,580	0	26,400	
4-60-28-491-271	PGM REV - YTH SOCCER TOU	1,140	0	0	0	0	0	0	
4-60-28-491-272	PGM REV-YTH SPRING SOCCE	20,184	278	22,086	23,060	29,096	0	30,450	
4-60-28-491-860	PGM REV - YTH BB/SB LEAG	59,969	2,600	59,758	59,690	72,495	0	72,120	
4-60-28-491-865	PGM REV YTH BB/SB FALL L	44,856	29,604	44,362	49,950	53,956	0	68,660	
4-60-28-491-880	PGM REV GOLD MEDAL TOURN	23,685	0	18,500	19,350	10,400	0	12,550	
4-60-28-491-891	PGM REV HS BASEBALL/SOFT	10,025	5,150	4,200	5,050	3,025	0	3,900	
4-60-29-462-290	GRANTS-BEFORE/AFTER SCHO	0	1,000	0	0	0	0	0	
4-60-29-465-292	DIST 93 CONTRIBUTION (FA	22,220	17,850	0	4,455	5,321	0	9,263	
4-60-29-472-290	MERCH RESALE-ACTIVKIDS	0	0	550	0	271	0	0	
4-60-29-491-290	PGM REV - YOUTH B/A SCHO	461,150	137,665	168,280	408,732	352,364	0	425,578	
4-60-29-491-296	PGM REV-D93 REMOTE LEARN	0	29,208	42,283	0	0	0	0	
4-60-29-491-298	PGM REV - YTH KDS CARE D	29,349	10,037	19,611	13,540	17,261	0	24,054	
4-60-34-471-316	CONCESSION-MIDDLE SCHOOL	0	0	0	500	0	0	0	
4-60-34-491-316	PGM REV-MIDDLE SCHOOL PR	3,039	329	3,475	5,375	0	0	0	
4-60-37-465-327	DIST '93 CONTRIBUTION (M	5,000	2,000	0	5,000	1,489	0	5,000	
4-60-40-491-480	PGM REV-PARENTS NIGHT OU	650	0	0	0	0	0	0	
4-60-47-491-460	PGM REV - HIGH SCHOOL CA	48,643	8,033	25,086	41,885	60,508	0	60,680	
4-60-48-464-434	SPONSORSHIP-ADULT SB TOU	1,500	0	500	1,000	810	0	0	
4-60-48-472-435	MERCH RESALE - ADULT SOF	607	0	1,269	506	938	0	718	
4-60-48-491-404	PGM REV - OPEN GYM	30,821	10,314	2,695	6,540	13,580	0	15,200	
4-60-48-491-434	PGM REV - ADULT SB TOURN	39,213	0	47,600	39,260	34,625	0	43,580	
4-60-48-491-435	PGM REV - ADULT SOFTBALL	108,953	65,800	114,525	120,800	119,650	0	122,400	
4-60-48-491-440	PGM REV - ADULT SPORTS L	97,938	33,240	30,825	58,270	72,769	0	83,808	
4-60-54-464-515	SPONSORSHIP-F/Y SPECIAL	1,500	2,000	900	1,200	400	0	0	
4-60-54-491-515	PGM REV-FOREVER YNG SPEC	3,656	1,572	2,789	3,380	1,352	0	0	
4-60-55-481-525	RECOVERY OF COST-F/Y OVE	0	0	0	0	0	0	240	
4-60-55-491-520	PGM REV-FOREVER YNG DAY	130,797	18,987	11,282	36,309	27,763	0	40,140	
4-60-55-491-525	PGM REV-FOREVER YNG OVRN	79,748	0	0	0	51,286	0	35,800	
4-60-61-491-680	PGM REV-SPORTS INSTRUCTI	85,746	41,592	61,123	61,550	76,173	0	75,387	
4-60-64-464-610	SPONSORSHIP-FAMILY SPEC	3,505	2,950	3,400	3,500	1,970	0	0	
4-60-64-464-619	SPONSORSHIP-5K WALK/RUN	1,050	0	0	0	0	0	0	
4-60-64-491-610	PGM REV - FAMILY SPECIAL	29,242	17,764	22,735	41,425	12,299	0	41,100	

20 -RECREATION FUND
RECREATION

	2022							2023
	2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
4-60-64-491-619	PGM REV - 5K WALK/RUN	1,415	0	0	0	0	0	
4-60-68-491-655	PGM REV-ATHLETIC SPECIAL	300	764	16,100	3,168	1,766	0	2,547
4-60-70-431-750	RENTAL-CCWP LOCKERS	176	0	206	200	144	0	200
4-60-70-435-704	RENTAL-FVRC POOL	9,692	1,228	1,470	1,173	8,785	0	1,875
4-60-70-435-754	RENTAL-CCWP	1,963	(200)	2,075	4,000	6,266	0	7,992
4-60-70-436-753	RENTAL-CCWP BDAY PARTIES	0	0	0	0	8	0	0
4-60-70-441-700	MEMBERSHIP PASSES-FVRC P	25,699	18,041	29,228	31,500	33,427	0	42,030
4-60-70-441-750	MEMBERSHIP PASSES-CCWP	78,577	0	74,147	77,220	78,504	0	80,666
4-60-70-450-750	GROUPON/LIVING SOCIAL RE	17,818	9	0	0	0	0	0
4-60-70-451-700	DAILY ADMISSION-FVRC POO	12,076	2,797	1,473	9,070	9,942	0	11,900
4-60-70-451-750	DAILY ADMISSION-CCWP	119,350	(55)	163,401	113,250	134,655	0	160,000
4-60-70-452-700	GROUP ADMISSION-FVRC POO	0	0	0	0	72	0	0
4-60-70-452-750	GROUP ADMISSION-CCWP	10,770	0	612	6,000	9,597	0	8,400
4-60-70-472-700	MERCH RESALE-FVRC POOL	6	3	0	0	0	0	0
4-60-70-472-750	MERCH RESALE - CCWP	16	0	3	0	0	0	0
4-60-70-481-700	RECOVERY OF COST-FVRC PO	0	0	0	2,153	0	0	7,145
4-60-70-485-750	CCWP CASH SHORT/OVER (	10)	0	0	0	3	0	0
4-60-70-487-750	DUE FROM SPECIAL RECREAT	1,120	0	0	0	0	0	0
4-60-71-491-706	PGM REV-POOL PRIVATE LES	28,183	13,157	31,046	22,104	4,440	0	11,072
4-60-71-491-707	PGM REV-SWIM LESSONS	79,336	18,449	21,027	68,348	85,109	0	97,870
4-60-78-464-710	SPONSORSHIP - SWIM TEAM	268	0	0	250	120	0	0
4-60-78-491-710	PGM REV - SWIM TEAM	56,356	22,343	30,914	39,971	46,026	0	54,202
4-60-80-441-800	MEMBERSHIP - FITNESS CTR	996,644	484,028	605,960	623,504	609,746	0	657,231
4-60-80-442-800	MEMBERSHIP-CORPORATE FIT	145,416	86,567	101,279	96,876	102,352	0	110,160
4-60-80-445-800	PGM REV - FITNESS CLASSE	6,144	2,191	1,126	2,110	55	0	0
4-60-80-451-800	DAILY ADMISSION - FITNES	11,985	4,965	29,557	13,350	27,160	0	28,000
4-60-80-472-800	MERCH RESALE - FITNESS C	598	179	0	358	0	0	186
4-60-80-485-800	CASH SHORT/OVER - FVRC F	0	3	0	0	(10)	0	0
4-60-80-491-800	PGM REV-FITNESS CENTR-ME	0	0	0	1,560	0	0	0
4-60-86-491-820	PGM REV FITNESS PERSONAL	43,652	23,295	29,275	33,158	35,230	0	36,000
4-60-89-464-825	SPONSORSHIPS-FITNESS EVE	2,370	0	900	1,500	300	0	0
4-60-89-472-825	MERCH RESALE-FITNESS SPE	315	0	0	0	0	0	0
4-60-89-491-825	PGM REV-FITNESS SPECIAL	4,261	0	0	1,560	630	0	4,500
4-60-90-491-903	PGM REV-GYMNASTIC GROUP	549	65	72	400	540	0	540
4-60-90-491-904	PGM REV - GYMNASTIC OPEN	1,400	304	182	410	1,129	0	0
4-60-91-441-906	MEMBERSHIP-GYMNASTIC PRI	8,397	4,292	(72)	0	(144)	0	0
4-60-91-462-905	GRANTS-GYMNASTICS INSTRU	0	0	0	0	1,000	0	0
4-60-91-491-905	PGM REV - GYMNASTIC INST	115,925	44,402	101,863	97,189	166,737	0	170,959
4-60-91-491-906	PGM REV-GYMNSTC PRIVATE	0	0	5,650	3,409	5,331	0	5,386
4-60-98-452-901	GROUP ADMISSION-GYMNASTI	12,980	4,112	3,147	4,615	6,999	0	10,825
4-60-98-464-901	SPONSORSHIP-GYMNASTIC TE	270	0	0	250	0	0	0
4-60-98-491-901	PGM REV - GYMNASTIC TEAM	70,581	30,552	65,885	72,165	77,933	0	84,037
TOTAL REVENUES		4,291,636	1,778,187	3,036,594	3,569,097	3,897,175	0	4,292,793

EXPENDITURES

5-60-00-511	FULL-TIME LABOR	362,211	387,671	390,296	618,759	556,494	0	836,982
5-60-00-521	PART-TIME LABOR	69,198	55,483	90,557	90,110	107,647	0	158,624
5-60-00-535-000	GROUP MEDICAL	54,641	62,705	50,408	102,651	76,688	0	169,340
5-60-00-543-641	CABLE - RENTAL FIELDS	124	146	794	784	489	0	796
5-60-00-546	TELEPHONE	3,543	4,402	3,506	5,640	3,811	0	5,880

20 -RECREATION FUND
RECREATION

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-00-547-083	ELECTRIC-ARM NORTH FIELD	2,539	0	0	0	0	0	0	
5-60-00-549-641	PORT-O-LETS-RENTAL FIELD	145	310	375	800	1,965	0	1,600	
5-60-00-549-644	PORT-O-LETS-SHELTER RENT	0	0	0	0	805	0	800	
5-60-00-553	PRINTING-RECREATION	2,738	17	115	90	93	0	90	
5-60-00-553-695	PRINTING-REC ADVERTISING	0	1,227	472	2,340	2,687	0	15,010	
5-60-00-554	ADVERTISING-RECREATION	695	330	660	460	540	0	460	
5-60-00-559	TRAINING/SEMINAR	9,011	3,167	675	12,164	5,009	0	7,468	
5-60-00-560	MEETING	627	78	251	500	144	0	500	
5-60-00-560-622	MEETINGS - LOCAL EVENTS	317	200	44	660	35	0	950	
5-60-00-561	MEMBERSHIP DUES	55	1,360	1,125	2,257	2,005	0	2,329	
5-60-00-568	PERMITS/LICENSES	0	1,041	0	0	0	0	0	
5-60-00-568-665	PERMITS/LICENSES CCMG	0	0	123	490	258	0	503	
5-60-00-590	OTHER SERVICES	240	80	275	513	400	0	1,395	
5-60-00-591	PGM SAL-GENERAL RECREATI	13,598	5,256	170	14,000	0	0	10,000	
5-60-00-591-624	PGM SAL-JULY 4TH EVENT	56	0	0	0	0	0	66	
5-60-00-591-626	PGM SAL-VOLUNTEER EVENT	0	0	0	0	64	0	0	
5-60-00-591-641	RENTAL FIELDS SALARIES	0	95	0	0	0	0	0	
5-60-00-591-642	RENTAL FVRC SALARIES	14,674	2,924	6,383	8,065	13,469	0	8,887	
5-60-00-591-645	RENTAL SRC SALARIES	2,141	481	776	1,067	1,952	0	1,076	
5-60-00-591-665	PGM SAL - CCMG	9,876	12,130	16,482	15,121	16,911	0	18,420	
5-60-00-591-698	PGM SAL-SUPERVISOR ON DU	824	8,888	0	17,728	0	0	25,398	
5-60-00-592-622	PGM SUP - LOCAL EVENTS	1,026	18	190	800	113	0	3,300	
5-60-00-592-624	PGM SUP-JULY 4TH EVENT	849	0	0	750	867	0	900	
5-60-00-592-626	PGM SUP-VOLUNTEER EVENT	1,626	0	0	2,100	1,602	0	2,050	
5-60-00-592-630	PGM SUP-CHRISTMAS IN JUL	353	0	0	0	0	0	0	
5-60-00-592-640	RENTAL EQMT-PARTY WAGON	0	0	0	0	0	0	100	
5-60-00-592-642	RENTAL FVRC SUPPLIES	768	154	665	1,150	524	0	900	
5-60-00-592-643	RENTAL GYMNASIUM SUPPLIE	0	0	720	2,496	1,060	0	3,646	
5-60-00-592-644	RENTAL PARK/SHELTER SUPP	0	0	0	1,000	437	0	500	
5-60-00-592-645	RENTAL SRC SUPPLIES	0	0	0	330	30	0	330	
5-60-00-592-665	PGM SUP - CCMG SPECIAL E	0	0	0	720	674	0	1,082	
5-60-00-592-698	PGM SUP - SUPERVISOR ON	0	20	0	0	0	0	0	
5-60-00-593-665	CONCESSION SUPPLIES - CC	2,374	2,406	2,604	2,555	2,629	0	2,676	
5-60-00-595	PGM SRVS - RECREATION GE	2,740	0	0	0	1,975	0	0	
5-60-00-595-622	PGM SRVS - LOCAL EVENTS	200	0	0	0	0	0	0	
5-60-00-595-626	PGM SRVS - VOLUNTEER EVE	1,009	0	0	1,375	790	0	400	
5-60-00-595-630	PGM SRVS - CHRISTMAS IN	715	0	0	0	0	0	0	
5-60-00-595-641	FIELD RENTALS SERVICES	0	3,250	5,443	3,460	4,576	0	4,680	
5-60-00-595-642	RENTAL FVRC SERVICES	3,405	848	1,441	1,500	2,230	0	2,500	
5-60-00-595-643	RENTAL GYMNASIUM SERVICE	0	0	0	0	865	0	0	
5-60-00-595-645	RENTAL SRC SERVICES	1,308	40	35	390	40	0	390	
5-60-00-595-665	PGM SRVS - CCMG GENERAL	0	0	0	100	0	0	100	
5-60-00-597	PGM SCHOOL RENTALS	10,265	2,130	0	8,000	6,752	0	14,000	
5-60-00-598	SCHOLARSHIPS	14,242	2,527	7,248	15,000	20,367	0	20,000	
5-60-00-609	INTERFUND TRF RECREATION	24,413	0	0	25,000	8,256	0	12,500	
5-60-00-609-641	INTERFUND TRF FIELD RENT	0	0	0	28,725	20,869	0	36,124	
5-60-00-609-642	INTERFUND TRF FVRC RENTA	0	0	0	0	0	0	9,822	
5-60-00-609-643	INTERFUND TRF GYM RENTAL	4,965	0	0	7,829	12,741	0	13,366	
5-60-00-609-645	INTERFUND TRF SRC RENTAL	0	0	0	0	0	0	1,934	
5-60-00-609-665	INTERFUND TRF - CCMG	2,883	0	0	1,725	2,027	0	1,875	

20 -RECREATION FUND
RECREATION

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-00-649-665	MINOR EQUIPMENT PROGRAMS	440	999	2,606	2,067	1,962	0	2,798	
5-60-00-650	EQUIPMENT RENTAL	534	0	0	2,130	1,500	0	5,000	
5-60-00-651	MINOR EQUIPMENT	3,911	300	0	0	60	0	0	
5-60-00-651-640	MINOR EQMT-PARTY WAGON	0	0	0	0	0	0	200	
5-60-00-651-641	MINOR EQMT RENTAL FIELDS	0	3,018	3,283	7,080	5,570	0	8,930	
5-60-00-652	OFFICE SUPPLIES	622	60	47	335	119	0	335	
5-60-00-652-665	OFFICE SUPPLIES - CCMG	162	0	47	356	41	0	105	
5-60-00-657	CLOTHING SUPPLIES	0	0	0	200	97	0	200	
5-60-00-657-665	CLOTHING SUPPLIES - CCMG	0	0	59	33	0	0	65	
5-60-00-657-698	CLOTHING SUPPLIES-SUPV O	0	149	0	0	0	0	180	
5-60-00-665-665	SAFETY SUPPLIES-CCMG	0	0	37	299	315	0	104	
5-60-00-665-698	SAFETY SUPPLIES-SUPV ON	0	0	0	0	0	0	210	
5-60-00-667	AUTO REIMBURSEMENT	1,029	200	171	320	366	0	520	
5-60-00-669	POSTAGE	313	0	0	40	0	0	40	
5-60-00-690	DEPARTMENT SUPPLIES	624	45	632	335	677	0	700	
5-60-00-690-665	DEPARTMENT SUPPLIES	0	372	502	100	222	0	260	
5-60-16-559-135	TRAINING/SEMINAR-PRESCHO	148	0	0	234	0	0	0	
5-60-16-591-135	PGM SAL - PRESCHOOL	87,245	48,001	68,121	103,802	89,384	0	111,793	
5-60-16-592-135	PGM SUP - PRESCHOOL	2,410	687	2,144	2,920	3,296	0	5,230	
5-60-16-595-135	PGM SRV - PRESCHOOL	755	145	0	0	318	0	3,423	
5-60-16-609-135	INTERFUND TRF - PRESCHOO	1,584	0	0	1,800	1,690	0	1,350	
5-60-16-665-135	SAFETY SUPPLIES - PRESCH	0	0	113	300	182	0	360	
5-60-17-591-145	PGM SAL - E C CAMPS	2,632	84	949	2,134	1,388	0	844	
5-60-17-592-145	PGM SUP - E C CAMPS	76	19	80	297	168	0	250	
5-60-17-595-145	PGM SRV - E C CAMPS	531	0	0	0	0	0	0	
5-60-20-591-203	PGM SAL - YOUTH B-DAY PA	4,576	1,032	3,304	5,360	6,002	0	5,604	
5-60-20-592-203	PGM SUP - YOUTH B-DAY PA	1,601	497	652	2,410	988	0	1,270	
5-60-20-595-203	PGM SRV - YOUTH B-DAY PA	5,233	546	2,339	4,355	3,989	0	4,470	
5-60-21-591-205	PGM SAL - SPECIAL INTERE	229	0	142	450	114	0	465	
5-60-21-592-205	PGM SUP - SPECIAL INTERE	207	0	102	100	66	0	100	
5-60-21-595-205	PGM SRV - SPECIAL INTERE	11,381	4,429	8,746	29,311	13,988	0	15,791	
5-60-23-521-215	P/T LABOR - YOUTH THEATR	15,728	6,264	9,394	13,120	11,895	0	0	
5-60-23-521-220	P/T LABOR - SEASONAL DAN	6,415	2,842	4,111	7,801	7,013	0	0	
5-60-23-521-221	P/T LABOR-DANCE COMPANY	1,289	581	834	1,418	1,272	0	0	
5-60-23-521-224	P/T LABOR-DANCE RECITAL	9,925	4,242	6,474	13,120	11,775	0	0	
5-60-23-591-215	PGM SAL - YOUTH THEATRE	12,679	5,613	2,292	7,815	11,775	0	23,691	
5-60-23-591-217	PGM SAL-YTH PERFORMING A	761	198	0	0	0	0	0	
5-60-23-591-220	PGM SAL - SEASONAL DANCE	4,381	4,137	3,023	4,611	2,196	0	4,260	
5-60-23-591-221	PGM SAL-DANCE COMPANY (F	6,583	5,959	4,826	6,181	4,827	0	6,650	
5-60-23-591-224	PGM SAL - DANCE RECITAL	7,627	4,521	4,605	8,690	7,182	0	9,473	
5-60-23-592-215	PGM SUP - YOUTH THEATRE	2,513	2,536	689	1,905	3,297	0	4,725	
5-60-23-592-220	PGM SUP - SEASONAL DANCE	133	0	72	380	257	0	420	
5-60-23-592-221	PGM SUP-DANCE COMPANY (F	44	0	0	80	29	0	80	
5-60-23-592-224	PGM SUP - DANCE RECITAL	2,984	65	221	1,062	456	0	1,398	
5-60-23-594-220	PGM MERCH - SEASONAL DAN	313	355	375	270	(21)	0	440	
5-60-23-594-221	MERCH RESALE SUP-DANCE C	2,947	3,321	799	2,520	2,166	0	2,170	
5-60-23-594-224	MERCH RESALE SUP-DANCE R	7,824	7,552	2,200	6,080	6,450	0	7,246	
5-60-23-595-217	PGM SRV-YTH PERFORMING A	2,973	757	0	0	0	0	0	
5-60-23-595-220	PGM SRV - SEASONAL DANCE	2,272	969	1,130	1,116	714	0	1,360	
5-60-23-595-224	PGM SRV - DANCE RECITAL	0	135	290	330	150	0	204	

20 -RECREATION FUND
RECREATION

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
5-60-23-595-420	PGM SRV - ADULT DANCE	930	793	721	1,170	824	0	2,323
5-60-23-665-220	SAFETY SUPPLIES-SEASONAL	95	0	0	0	0	0	0
5-60-23-665-224	SAFETY SUPPLIES-DANCE RE	0	0	0	325	0	0	145
5-60-27-546-235	TELEPHONE-AWESOME ADVENT	189	241	252	320	539	0	825
5-60-27-591-235	PGM SAL-AWESOME ADVENTUR	79,218	48,395	80,593	96,073	119,342	0	123,694
5-60-27-592-235	PGM SUP-AWESOME ADVENTUR	4,706	2,126	3,541	4,189	5,690	0	5,007
5-60-27-595-235	PGM SRV-AWESOME ADVENTUR	17,547	1,460	3,139	18,330	19,248	0	22,910
5-60-27-596-235	PGM TRANS-AWESOME ADVENT	8,245	0	0	6,400	11,745	0	13,200
5-60-27-665-235	SAFETY SUPPLIES-AWS ADVE	340	498	870	860	952	0	1,296
5-60-28-591-260	PGM SAL - YOUTH BASKETBA	0	0	0	7,592	0	0	0
5-60-28-591-270	PGM SAL - YTH FALL SOCCE	0	90	0	546	0	0	0
5-60-28-592-237	PGM SUP - YOUTH VOLLEYBA	1,310	114	555	434	1,134	0	1,637
5-60-28-592-258	PGM SUP - YTH DODGEBALL	2,835	2,395	806	1,280	1,923	0	2,396
5-60-28-592-260	PGM SUP - YOUTH BASKETBA	2,591	2,791	1,371	2,574	5,281	0	5,201
5-60-28-592-262	PGM SUP-YTH SUMMER BASKE	1,595	0	692	940	1,269	0	1,705
5-60-28-592-270	PGM SUP - YTH FALL SOCCE	3,296	1,908	1,567	1,654	712	0	1,943
5-60-28-592-271	PGM SUP - YTH SOCCER TOU	152	0	0	0	0	0	0
5-60-28-592-272	PGM SUP - YTH SPRING SOC	2,711	645	1,654	1,640	2,735	0	2,439
5-60-28-592-860	PGM SUP-YTH BB/SB LEAGUE	24,671	1,196	18,609	20,449	27,752	0	26,496
5-60-28-592-865	PGM SUP-YTH BB/SB FALL L	8,565	10,727	11,622	10,843	13,756	0	14,814
5-60-28-592-880	PGM SUP-GOLD MEDAL TOURN	5,523	0	4,991	4,407	3,478	0	3,302
5-60-28-592-891	PGM SUP-HS BASEBALL/SOFT	2,656	526	235	642	0	0	565
5-60-28-594-260	MERCH RESALE SUP-YTH BAS	1,033	1,128	0	0	0	0	0
5-60-28-594-270	MERCH RESALE-YTH FALL SO	656	620	533	1,181	1,774	0	1,403
5-60-28-594-272	MERCH RESALE-YTH SPRING	1,086	625	0	630	495	0	1,496
5-60-28-595-237	PGM SRV - YOUTH VOLLEYBA	10,250	1,229	3,019	5,676	5,428	0	6,684
5-60-28-595-255	PGM SRV - YOUTH SPORTS C	5,772	1,750	903	4,099	5,825	0	4,824
5-60-28-595-258	PGM SRV - YTH DODGEBALL	7,837	5,150	805	2,412	2,873	0	3,126
5-60-28-595-260	PGM SRV - YOUTH BASKETBA	12,575	10,595	219	7,426	12,415	0	13,084
5-60-28-595-262	PGM SRV-YTH SUMMER BASKE	3,857	0	2,073	2,063	4,217	0	3,888
5-60-28-595-270	PGM SRV - YTH FALL SOCCE	5,328	1,373	4,299	4,576	4,115	0	2,600
5-60-28-595-271	PGM SRV - YTH SOCCER TOU	580	0	0	0	0	0	0
5-60-28-595-272	PGM SRV - YTH SPRING SOC	5,094	148	5,127	5,780	6,175	0	3,862
5-60-28-595-860	PGM SRV-YTH BB/SB LEAGUE	13,844	317	9,911	11,152	12,632	0	14,587
5-60-28-595-865	PGM SRV-YTH BB/SB FALL L	6,924	3,702	9,267	9,402	11,256	0	12,783
5-60-28-595-880	PGM SRV-GOLD MEDAL TOURN	7,517	0	6,537	6,130	4,075	0	3,757
5-60-28-595-891	PGM SRV-HS BASEBALL/SOFT	3,548	2,471	2,062	2,324	1,920	0	1,988
5-60-28-665-237	SAFETY SUPPLIES-YTH VOLL	0	0	90	132	0	0	96
5-60-28-665-260	SAFETY SUPPLIES-YTH BASK	150	141	90	93	84	0	336
5-60-28-665-270	SAFETY SUPPLIES-YTH FALL	192	91	182	186	17	0	308
5-60-28-665-272	SAFETY SUPPLIES-YTH SPRG	172	184	146	176	175	0	280
5-60-28-665-860	SAFETY SUPPLIES-YTH BB/S	319	246	278	250	553	0	270
5-60-28-665-865	SAFETY SUPPLIES-FALL LEA	181	60	143	189	497	0	228
5-60-29-511-290	FULL TIME LABOR - B & A	69,768	66,973	66,915	37,383	30,011	0	24,594
5-60-29-521-290	PART-TIME LABOR B & A SC	19,204	6,362	5,227	53,956	36,730	0	58,887
5-60-29-535-000	GROUP MEDICAL B & A CARE	11,179	12,825	12,248	2,508	4,297	0	2,559
5-60-29-546-290	TELEPHONE-YTH B/A SCHOOL	5,112	3,026	2,980	4,281	3,247	0	4,345
5-60-29-546-296	TELEPHONE-D93 REMOTE LEA	0	0	126	0	0	0	0
5-60-29-591-290	PGM SAL - YOUTH B/A SCHO	149,415	58,058	68,648	192,776	143,206	0	196,625
5-60-29-591-292	PGM SAL - DIST 93 FAC/AT	21,750	7,310	2,293	11,518	3,241	0	9,263

20 -RECREATION FUND
RECREATION

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-29-591-296	PGM SAL-D93 REMOTE LEARN	0	16,069	15,307	0	0	0	0	
5-60-29-591-298	PGM SAL - YTH KDS CARE D	7,371	2,414	5,000	5,382	4,744	0	6,965	
5-60-29-592-290	PGM SUP - YOUTH B/A SCHO	16,137	3,538	3,388	13,108	6,724	0	10,840	
5-60-29-592-296	PGM SUP-D93 REMOTE LEARN	0	322	268	0	0	0	0	
5-60-29-592-298	PGM SUP - YTH KDS CARE D	557	198	229	1,030	383	0	1,130	
5-60-29-594-290	MERCHANDISE RESALE SUPPL	0	0	543	0	0	0	0	
5-60-29-595-290	PGM SRV - YOUTH B/A SCHO	6,805	2,190	0	0	0	0	1,610	
5-60-29-595-296	PGM SRV-D93 REMOTE LEARN	0	307	329	0	0	0	0	
5-60-29-595-298	PGM SRV - YTH KDS CARE D	4,600	1,690	449	948	394	0	3,440	
5-60-29-600-290	DISTRICT 93 COMMISSION	67,520	28,070	0	45,670	57,630	0	63,957	
5-60-29-665-290	SAFETY SUPPLIES-ACTIVKID	318	112	284	960	322	0	762	
5-60-34-591-316	PGM SAL-MIDDLE SCHOOL PR	325	0	0	985	0	0	0	
5-60-34-592-316	PGM SUP-MIDDLE SCHOOL PR	101	0	60	455	0	0	0	
5-60-34-593-316	CONC SUP-MIDDLE SCHOOL P	0	0	0	300	0	0	0	
5-60-34-595-316	PGM SRV-MIDDLE SCHOOL PR	325	0	684	1,084	0	0	0	
5-60-37-546-327	TELEPHONE-MS AFTER HOURS	0	0	0	64	108	0	110	
5-60-37-591-327	PGM SAL - MS AFTER HOURS	2,046	0	1,206	3,940	2,350	0	3,527	
5-60-37-592-327	PGM SUP - MS AFTER HOURS	365	0	97	695	620	0	1,364	
5-60-37-595-327	PGM SRV - MS AFTER HOURS	0	0	0	0	63	0	0	
5-60-47-592-460	PGM SUP - HIGH SCHOOL CA	1,234	0	0	1,570	0	0	0	
5-60-47-595-460	PGM SRV - HIGH SCHOOL CA	39,822	6,828	19,854	32,032	50,470	0	50,578	
5-60-48-592-404	PGM SUP - OPEN GYM	292	108	0	0	0	0	450	
5-60-48-592-434	PGM SUP - ADULT SB TOURN	12,817	96	18,468	11,817	7,060	0	14,878	
5-60-48-592-435	PGM SUP - ADULT SOFTBALL	26,788	14,555	22,349	19,154	20,516	0	18,454	
5-60-48-592-440	PGM SUP - ADULT SPORTS L	14,216	2,614	5,057	10,891	10,204	0	10,482	
5-60-48-595-434	PGM SRV - ADULT SB TOURN	11,722	0	11,333	10,308	10,946	0	10,686	
5-60-48-595-435	PGM SRV - ADULT SOFTBALL	39,524	22,136	41,644	42,668	36,771	0	43,410	
5-60-48-595-440	PGM SRV - ADULT SPORTS L	40,701	13,356	11,631	15,772	24,907	0	26,263	
5-60-48-665-435	SAFETY SUPPLIES-ADULT SO	43	0	250	530	0	0	548	
5-60-48-665-440	SAFETY SUPPLIES-ADULT SP	209	0	90	222	0	0	258	
5-60-50-592-500	PGM SUP-FOREVER YOUNG GE	434	34	0	0	0	0	0	
5-60-54-591-515	PGM SAL-FOREVER YNG SPEC	234	0	0	0	0	0	0	
5-60-54-592-515	PGM SUP-FOREVER YNG SPEC	531	481	576	325	185	0	1,180	
5-60-54-595-515	PGM SRV-FOREVER YNG SPEC	2,485	1,173	2,229	2,070	1,127	0	0	
5-60-55-591-520	PGM SAL-FOREVER YNG DAY	31,446	6,018	2,885	10,756	8,516	0	11,632	
5-60-55-591-525	PGM SAL-FOREVER YNG OVRN	1,627	0	0	0	1,716	0	1,137	
5-60-55-592-520	PGM SUP-FOREVER YNG DAY	306	500	151	220	240	0	280	
5-60-55-592-525	PGM SUP-FOREVER YNG OVR(	285)	4	0	0	397	0	280	
5-60-55-595-520	PGM SRV-FOREVER YNG DAY	71,586	12,499	4,145	15,462	16,647	0	19,401	
5-60-55-595-525	PGM SRV-FOREVER YNG OVRN	65,190	13	0	0	37,327	0	27,356	
5-60-55-596-520	PGM TRNS-FOREVER YNG DAY	10,045	0	0	1,800	3,590	0	4,500	
5-60-55-665-520	SAFETY SUPPLIES-FY DAY T	0	0	0	0	0	0	72	
5-60-60-591-699	PGM SAL - REC ATTENDANTS	82,754	56,060	90,140	104,407	121,086	0	111,716	
5-60-60-592-699	PGM SUP - REC ATTENDANTS	674	79	482	774	1,236	0	1,669	
5-60-61-595-680	PGM SRV-SPORTS INSTRUCTI	60,151	24,187	39,589	43,136	35,195	0	52,661	
5-60-64-591-610	PGM SAL - FAMILY SPECIAL	0	0	1,309	4,424	728	0	3,523	
5-60-64-592-610	PGM SUP - FAMILY SPECIAL	4,340	4,511	5,278	7,550	4,282	0	5,618	
5-60-64-592-619	PGM SUP - 5K WALK/RUN	662	0	0	0	0	0	0	
5-60-64-595-610	PGM SRV - FAMILY SPECIAL	14,075	10,323	5,141	15,650	3,991	0	18,893	
5-60-64-595-619	PGM SRV - 5K WALK/RUN	644	0	0	0	0	0	0	

20 -RECREATION FUND
RECREATION

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-68-592-655	PGM SUP-ATHLETIC SPECIAL	100	225	3,428	1,482	804	0	1,416	
5-60-68-595-655	PGM SRV-ATHLETIC SPECIAL	0	200	315	0	0	0	0	
5-60-70-511-700	FULL-TIME LABOR-FVRC POO	26,996	24,198	21,819	0	0	0	0	
5-60-70-511-750	FULL TIME LABOR-CCWP	14,537	13,030	11,749	0	0	0	0	
5-60-70-535-000	GROUP MEDICAL	19,540	13,737	6,821	0	0	0	0	
5-60-70-570-700	CONTRACTUAL SRVS-FVRC PO	238,963	207,771	313,209	392,509	321,370	0	405,000	
5-60-70-570-704	CONTRACT SRVS-FVRC POOL	291	0	0	0	320	0	800	
5-60-70-570-750	CONTRACTUAL SRVS-CCWP	178,043	0	253,510	212,532	230,079	0	330,300	
5-60-70-570-754	CONTRACT SRVS-CCWP POOL	975	0	0	1,190	3,685	0	5,360	
5-60-70-591-750	PGM SAL-CASHIER GENERAL	6,711	0	0	0	0	0	11,000	
5-60-70-592-700	PGM SUP - GENERAL SWIM	80	0	0	0	0	0	0	
5-60-70-592-750	PGM SUP-GENERAL SWIM	20	0	0	25	103	0	725	
5-60-70-595-700	PGM SRV - INDOOR POOL	1,500	0	0	0	1,375	0	7,145	
5-60-70-609-700	INTERFUND TRF - FVRC POO	0	0	0	0	147	0	920	
5-60-70-609-750	INTERFUND TRF - CCWP	2,962	0	0	3,750	3,367	0	4,750	
5-60-70-649-700	MINOR EQUIPMENT - FVRC P	136	289	0	335	321	0	655	
5-60-70-649-750	MINOR EQUIPMENT-GENERAL	0	0	312	5,400	5,388	0	300	
5-60-70-652-700	OFFICE SUPPLIES - FVRC P	416	0	0	20	26	0	30	
5-60-70-652-750	OFFICE SUPPLIES-CCWP	0	0	30	100	60	0	50	
5-60-70-665-700	SAFETY SUPPLIES - FVRC P	49	137	118	175	251	0	329	
5-60-70-665-750	SAFETY SUPPLIES - CCWP	302	0	954	200	164	0	250	
5-60-71-525-707	PGM SAL-MGR/TEAM LDR SWI	18,742	2,465	935	5,131	2,735	0	2,833	
5-60-71-529-706	PGM SAL-INSTR/COORD PRIV	12,635	6,073	13,554	9,630	2,579	0	4,824	
5-60-71-529-707	PGM SAL-INSTR/COORD SWIM	20,594	5,037	6,451	20,319	21,047	0	21,563	
5-60-71-592-707	PGM SUP-INSTR/COORD SWIM	97	0	44	0	298	0	560	
5-60-71-609-707	INTERFUND TRF - SWIM LES	0	0	0	0	330	0	2,272	
5-60-78-591-710	PGM SAL-SWIM TEAM	19,273	6,690	12,581	16,734	12,890	0	24,241	
5-60-78-592-710	PGM SUP - SWIM TEAM	2,046	701	1,321	1,518	1,735	0	2,343	
5-60-78-595-710	PGM SRV - SWIM TEAM	2,062	1,549	0	2,068	1,994	0	2,068	
5-60-80-511-800	FULL-TIME LABOR-FITNESS	144,771	78,683	59,503	0	0	0	0	
5-60-80-516-800	PGM SAL-FITNESS SERVICE	90,076	51,174	63,255	0	68	0	0	
5-60-80-517-800	PGM SAL-ATTENDANT FITNES	53,338	46,584	64,581	77,288	72,190	0	85,600	
5-60-80-518-800	PGM SAL-INSTRUCTOR FITNE	104,444	55,857	72,268	80,700	71,940	0	87,894	
5-60-80-519-800	PGM SAL-KIDS ZONE	80,674	21,768	0	0	0	0	0	
5-60-80-521-800	PART-TIME LABOR-FITNESS	31,889	17,845	0	0	0	0	0	
5-60-80-535-000	GROUP MEDICAL FITNESS	25,306	24,991	7,950	0	0	0	0	
5-60-80-543-800	CABLE - FITNESS CENTER	3,977	4,011	4,229	4,393	3,579	0	4,400	
5-60-80-546-800	TELEPHONE	1,176	0	0	0	0	0	0	
5-60-80-559-800	TRAINING/SEMINARS FITNES	1,355	261	30	700	0	0	700	
5-60-80-561-800	MEMBERSHIP DUES - FITNES	0	0	0	0	80	0	0	
5-60-80-562-800	REPAIR SERVICES-FITNESS	11,408	7,605	6,896	12,030	7,684	0	14,430	
5-60-80-591-800	PGM SAL-FITNESS CENTR-ME	0	910	0	736	0	0	0	
5-60-80-592-800	PGM SUP-FITNESS CENTR-ME	13,262	4,962	8,034	10,551	7,974	0	10,014	
5-60-80-594-800	MERCH RESALE SUPPLIES-FI	915	0	0	0	0	0	0	
5-60-80-595-800	PGM SRV-FITNESS CENTR-ME	740	1,199	1,213	1,279	1,285	0	1,325	
5-60-80-609-800	INTERFUND TRF - FITNESS	28,539	0	0	7,409	16,116	0	18,510	
5-60-80-649-800	MINOR EQUIPMENT-FITNESS	2,704	0	605	4,000	1,554	0	3,000	
5-60-80-657-800	CLOTHING-FITNESS CENTER	734	0	0	665	809	0	843	
5-60-80-664-800	REPAIR/MAINT SUP-FITNESS	113	0	0	0	0	0	0	
5-60-80-665-800	SAFETY SUPPLIES-FITNESS	190	30	270	550	208	0	625	

20 -RECREATION FUND
RECREATION

	2019	2020	2021	(----- 2022 -----)	(----- 2023 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-80-671-800 PROMOTION SUPPLIES-FITNE	1,357	1,656	2,121	2,500	1,773	0	2,500	
5-60-80-690-800 DEPARTMENT SUPPLIES-FITN	1,111	128	35	0	0	0	0	
5-60-86-591-820 PGM SAL FITNESS PERSONAL	19,080	11,170	17,349	15,995	16,747	0	20,000	
5-60-89-591-825 PGM SAL-FITNESS SPECIAL	1,106	115	19	736	122	0	675	
5-60-89-592-825 PGM SUP-FITNESS SPECIAL	1,479	102	0	0	0	0	1,075	
5-60-89-595-825 PGM SRV-FITNESS SPECIAL	650	0	0	0	0	0	0	
5-60-90-591-903 PGM SAL - GYMNASTIC GROU	71	41	42	214	164	0	224	
5-60-90-591-904 PGM SAL - GYMNASTIC OPEN	278	157	69	218	268	0	0	
5-60-91-521-905 P/T LABOR-GYMNASTIC INST	1,300	955	1,294	13,116	11,334	0	0	
5-60-91-521-906 P/T LABOR-GYMNSTC PRIVAT	4,233	2,929	4,212	1,381	1,191	0	0	
5-60-91-591-905 PGM SAL - GYMNASTIC INST	32,439	15,941	27,047	34,439	37,330	0	52,805	
5-60-91-591-906 PGM SAL-GYMNSTC PRIVATE	1,555	132	0	26	517	0	643	
5-60-91-592-905 PGM SUP - GYMNASTIC INST	3,434	575	807	905	1,072	0	2,785	
5-60-91-595-905 PGM SRV-GYMNASTIC INSTRU	0	0	289	325	0	0	425	
5-60-91-665-905 SAFETY SUPPLIES-GYMNAST	292	37	111	350	92	0	205	
5-60-98-521-901 P/T LABOR-GYMNASTIC TEAM	26,994	18,905	26,859	20,019	17,291	0	0	
5-60-98-591-901 PGM SAL - GYMNASTIC TEAM	18,520	11,774	12,463	15,923	15,964	0	25,157	
5-60-98-592-901 PGM SUP - GYMNASTIC TEAM	150	73	126	550	148	0	1,200	
5-60-98-595-901 PGM SRV - GYMNASTIC TEAM	<u>7,964</u>	<u>1,849</u>	<u>1,073</u>	<u>4,469</u>	<u>4,306</u>	<u>0</u>	<u>6,431</u>	
TOTAL EXPENDITURES	3,289,970	1,823,311	2,392,921	3,200,182	2,969,804	0	3,935,063	
REVENUE OVER/ (UNDER) EXPENDITURES	1,001,666	(45,123)	643,673	368,915	927,371	0	357,729	

20 -RECREATION FUND
REGISTRATION SERVICES

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<hr/>								
<u>REVENUES</u>								
4-62-00-485	CASH SHORT/OVER - REGIST	39	1	0	0	130	0	0
TOTAL REVENUES		39	1	0	0	130	0	0
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<u>EXPENDITURES</u>								
5-62-00-511	FULL-TIME LABOR	142,910	62,590	55,017	45,282	27,275	0	32,271
5-62-00-521	PART-TIME LABOR	149,356	20,409	13,306	61,798	50,896	0	78,480
5-62-00-535-000	GROUP MEDICAL	25,815	13,404	10,848	9,641	3,048	0	3,703
5-62-00-546	TELEPHONE	1,120	80	0	0	0	0	0
5-62-00-559	TRAINING/SEMINAR	344	0	0	0	0	0	0
5-62-00-560	MEETINGS	98	0	0	0	0	0	0
5-62-00-591	P/T LABOR - PROGRAMS	0	8	7,323	9,163	6,467	0	0
5-62-00-651	MINOR EQUIPMENT	21	205	0	0	0	0	0
5-62-00-652	OFFICE SUPPLIES	4,063	1,762	1,589	0	0	0	0
5-62-00-657	CLOTHING SUPPLIES	290	0	0	0	0	0	0
5-62-00-666	COMPUTER SUPPLIES	726	0	484	0	0	0	0
5-62-00-669	POSTAGE	989	0	0	0	0	0	0
5-62-00-690	DEPARTMENT SUPPLIES	19	0	0	0	0	0	0
TOTAL EXPENDITURES		325,751	98,458	88,568	125,884	87,686	0	114,454
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES		(325,711)	(98,458)	(88,568)	(125,884)	(87,556)	0	(114,454)

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND
MCCASLIN FIELDS

		(----- 2022 -----) (----- 2023 -----)						
	2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
EXPENDITURES								
5-64-00-543 CABLE-MCCASLIN FIELDS	556	0	0	0	0	0	0	
5-64-00-545 WATER/SEWER-MCCAS FIELDS	18,973	1,050	10,828	10,000	11,309	0	11,900	
5-64-00-547 ELECTRIC-MCCASLIN FIELDS	18,436	16,266	19,688	15,600	14,673	0	18,130	
5-64-00-548 REFUSE-MCCASLIN FIELDS	1,560	927	1,481	1,340	1,625	0	2,150	
5-64-00-556 MAINTENANCE CONTRACTS	25,222	21,828	24,419	29,725	21,904	0	1,440	
5-64-00-562 REPAIR SERVICES	1,985	849	2,366	1,500	1,306	0	1,250	
5-64-00-651 MINOR EQUIPMENT	3,359	50	2,130	500	0	0	500	
5-64-00-653 HORTICULTURE SUPP-MCCAS	2,363	0	1,500	2,120	60	0	0	
5-64-00-656 JANITORIAL SUPPLIES	1,775	959	2,149	2,500	1,463	0	2,250	
5-64-00-660 PLAYGROUND MAT/MAINT MCC	0	0	0	700	182	0	700	
5-64-00-660-058 PLAYGROUND MAT/MAINT-VAN	0	23	0	200	0	0	200	
5-64-00-661 HERBICIDES/SNOW REMOVAL	0	0	0	320	0	0	320	
5-64-00-662 ATHLET FIELD MAINT SUP-M	2,834	6,986	1,057	5,695	4,741	0	1,820	
5-64-00-664 REPAIR/MAINT MATERIALS	949	869	1,121	1,000	2,435	0	1,000	
5-64-00-664-058 REPAIR/MAINT MAT-VANDALI	390	181	0	230	0	0	230	
5-64-00-760 MCCASLIN PARK	0	8,269	0	0	0	0	0	
TOTAL EXPENDITURES	78,403	58,256	66,739	71,430	59,698	0	41,890	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(78,403)	(58,256)	(66,739)	(71,430)	(59,698)	0	(41,890)	

20 -RECREATION FUND
MINIATURE GOLF

		(----- 2022 -----) (----- 2023 -----)							
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-65-00-511	FULL-TIME LABOR	15,706	0	0	0	0	0	0	<hr/>
5-65-00-512	FULL-TIME OVERTIME	79	0	0	0	0	0	0	<hr/>
5-65-00-535-000	GROUP MEDICAL	1,477	0	0	0	0	0	0	<hr/>
5-65-00-544	GAS	788	791	981	1,410	913	0	1,340	<hr/>
5-65-00-546	TELEPHONE/INTERNET	6,436	5,310	5,520	5,794	5,192	0	4,382	<hr/>
5-65-00-547	ELECTRIC	3,512	3,098	3,750	2,970	2,795	0	3,340	<hr/>
5-65-00-548	REFUSE	1,805	1,183	1,462	1,290	2,216	0	2,970	<hr/>
5-65-00-556	MAINTENANCE CONTRACTS	2,715	981	2,473	3,249	3,074	0	4,275	<hr/>
5-65-00-556-048	MAINT CONTRACTS-LANDSCAP	2,356	1,304	2,864	2,439	2,261	0	0	<hr/>
5-65-00-562	REPAIR SERVICES	0	2,173	3,925	3,500	763	0	3,500	<hr/>
5-65-00-568	PERMITS/LICENSES	456	464	226	466	238	0	466	<hr/>
5-65-00-650	EQUIPMENT RENTAL	636	636	1,838	660	658	0	720	<hr/>
5-65-00-651	MINOR EQUIPMENT FACILITY	38	180	0	1,500	1,715	0	0	<hr/>
5-65-00-653	HORTICULTURAL SUPPLIES	585	0	0	950	0	0	0	<hr/>
5-65-00-654	CHEMICALS	103	13	0	250	0	0	450	<hr/>
5-65-00-656	JANITORIAL SUPPLIES	211	95	30	750	368	0	800	<hr/>
5-65-00-664	REPAIR & MAINT SUPPLIES	<u>441</u>	<u>237</u>	<u>1,088</u>	<u>5,650</u>	<u>1,127</u>	<u>0</u>	<u>5,000</u>	<hr/>
TOTAL EXPENDITURES		37,345	16,465	24,157	30,878	21,317	0	27,243	<hr/>
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(37,345)	(16,465)	(24,157)	(30,878)	(21,317)	0	(27,243)	<hr/>
<hr/>									
TOTAL REVENUES		5,868,250	2,954,905	4,745,581	5,040,613	5,495,504	0	5,880,335	
TOTAL EXPENDITURES		<u>5,750,976</u>	<u>3,202,534</u>	<u>4,062,136</u>	<u>4,965,582</u>	<u>4,605,916</u>	<u>0</u>	<u>5,808,083</u>	<hr/>
REVENUE OVER/(UNDER) EXPENDITURES		117,274	(247,629)	683,445	75,032	889,587	0	72,252	

*** END OF REPORT ***

12 -REC REPAIR & REPLACEMENT
REC REPAIR/REPLACEMENT

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-00-00-413	TRANSFER-IN	71,263	0	0	83,211	73,145	0	110,548	
4-00-00-455	FVRC FITNESS ENROLLMENT	11,113	5,040	10,015	9,000	5,918	0	6,000	
4-00-00-481	RECOVERY OF COST	<u>36,902</u>	<u>35,165</u>	<u>36,000</u>	<u>35,000</u>	<u>35,064</u>	<u>0</u>	<u>35,000</u>	
TOTAL REVENUES		119,278	40,205	46,015	127,211	114,127	0	151,548	
<u>EXPENDITURES</u>									
5-00-00-702	ATHLETIC FIELDS	0	0	0	0	0	0	9,165	
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	0	2,644	0	850	0	28,169	
5-00-00-745	GYM RENTAL IMPROVEMENTS	0	1,065	0	0	0	0	0	
5-00-00-748	FVRC POOL IMPROVEMENTS	14,685	0	0	0	29,377	0	0	
5-00-00-749	FITNESS CENTER IMPROVEME	19,520	4,661	0	0	0	0	0	
5-00-00-753	CORAL COVE WATER PARK	6,270	0	0	0	0	0	0	
5-00-00-760	MC CASLIN PARK	12,270	0	4,625	17,000	17,937	0	0	
5-00-00-761	COYOTE CROSSING MINI GOL	0	7,649	0	0	0	0	3,300	
5-00-00-790	CONCESSIONS-CCWP	0	0	0	0	0	0	600	
5-00-00-791	CONCESSIONS-MCCASLIN	0	0	0	10,000	0	0	12,600	
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>2,368</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,498</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		55,113	13,375	7,269	28,500	49,662	0	53,834	
REVENUE OVER/ (UNDER) EXPENDITURES		64,165	26,830	38,746	98,711	64,465	0	97,714	
TOTAL REVENUES		119,278	40,205	46,015	127,211	114,127	0	151,548	
TOTAL EXPENDITURES		<u>55,113</u>	<u>13,375</u>	<u>7,269</u>	<u>28,500</u>	<u>49,662</u>	<u>0</u>	<u>53,834</u>	
REVENUE OVER/ (UNDER) EXPENDITURES		64,165	26,830	38,746	98,711	64,465	0	97,714	

*** END OF REPORT ***



Budget Summary **Special Recreation Fund**

The Special Recreation Fund levies to provide recreation services to people with special needs in the community. WDSRA (Western DuPage Special Recreation Association) is the Carol Stream Park District's special recreation "department." WDSRA offers a wide range of programs on behalf of the Park District to citizens with disabilities. Also, WDSRA provides inclusion instructors to assist when needed.

In 2003, a bill was passed and signed into law that allowed Special Recreation Fund dollars to fall outside of the tax cap restrictions. Our District can levy up to \$.0040 / \$100 EAV for Special Recreation needs for our community. These dollars are to be used to provide recreation activities and to make ADA modifications and remove architectural barriers from facilities. Without the partnership with WDSRA, the Park District would not be eligible to levy these funds.

In 2018, the District contracted with ACT Services to create a completely updated ADA Transition Plan. The Board will be presented with a report annually which shows progress against that plan. The full cost of the plan is over \$4,000,000; the District will levy funds and make improvements as funding allows.

2023 ADA major projects include: a percentage of costs to maintain the WDSRA space at Fountain View Recreation Center, elimination of barriers with expanded mulching at several playgrounds, a percentage of the Community Park renovation and Walter Park (contingent on an OSLAD Grant), a percentage of repaving of McCaslin/Coyote Crossing Parking Lot.

Special Recreation Fund

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2023 Starting Balance:	<u>\$ 138,567</u>
Budgeted 2022 Ending Balance:	<u>\$ 1,093</u>

25 -SPECIAL RECREATION FUND
SPECIAL RECREATION

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<u>REVENUES</u>								
4-00-00-410	PROPERTY TAXES - CURRENT	560,835	601,548	618,322	647,390	622,779	0	660,771
4-00-00-412	PROPERTY TAXES - PRIOR	6	13	37	0	0	0	0
4-00-00-420	INTEREST	4,605	1,250	83	75	4,172	0	2,500
4-00-00-462	GRANTS	27,152	0	0	0	0	0	0
4-00-00-481	RECOVERY OF COST	<u>0</u>	<u>45</u>	<u>31</u>	<u>0</u>	<u>21</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES		592,598	602,855	618,472	647,465	626,972	0	663,271
<u>EXPENDITURES</u>								
5-00-00-511	FULL TIME LABOR	13,964	14,541	14,700	12,200	10,658	0	12,814
5-00-00-535-000	GROUP MEDICAL	912	926	892	511	436	0	551
5-00-00-549	PORT-O-LETS	14,960	3,265	17,782	20,133	18,147	0	21,655
5-00-00-553	PRINTING	1,040	276	0	0	0	0	0
5-00-00-556	MAINTENANCE CONTRACTS	0	1,830	0	215	0	0	215
5-00-00-575	INCLUSION COSTS	69,581	13,232	15,108	30,000	67,374	0	51,000
5-00-00-590	OTHER SERVICES	0	5,698	0	0	0	0	0
5-00-00-602	WDSRA TAX ALLOCATION	277,270	290,085	302,970	308,325	289,780	0	314,443
5-00-00-605	DONATIONS	2,927	2,807	2,500	3,350	2,768	0	3,250
5-00-00-609	INTERFUND TRANSFER-SPECI	23,826	10,365	14,615	31,277	18,515	0	31,997
5-00-00-651	MINOR EQUIPMENT	1,843	2,111	36,558	0	0	0	4,750
5-00-00-725	ADA CAPITAL IMROVEMENTS	0	0	0	231,680	2,341	0	32,850
5-00-00-759	ADA BUILDING IMPROVEMENT	62,474	2,463	8,969	0	0	0	0
5-00-00-765	ADA PARK IMPROVEMENTS	112,217	66,174	407,951	465,122	175,146	0	327,220
5-00-00-805	ADA VEHICLES/EQUIPMENT	<u>11,128</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		592,142	413,772	822,043	1,110,813	585,166	0	800,745
REVENUE OVER/(UNDER) EXPENDITURES		456	189,083	(203,571)	(463,348)	41,806	0	(137,474)
TOTAL REVENUES		592,598	602,855	618,472	647,465	626,972	0	663,271
TOTAL EXPENDITURES		<u>592,142</u>	<u>413,772</u>	<u>822,043</u>	<u>1,110,813</u>	<u>585,166</u>	<u>0</u>	<u>800,745</u>
REVENUE OVER/(UNDER) EXPENDITURES		456	189,083	(203,571)	(463,348)	41,806	0	(137,474)

*** END OF REPORT ***



Budget Summary
Bond & Interest Fund

The Bond and Interest Fund levies for taxes directly in line with scheduled debt payments for prior and current bond issues. Outstanding debt includes the following issues: 2011A, 2016, 2020A, 2020B, 2020C, 220D, 2021A, and 2021B.

In 2020, refinancing of outstanding bonds along with an upgrade to the District's Bond Rating from A2 to A1 (Moody's Rating Index), resulted in a \$3.7M savings (present value). In 2021, the Board voted to restructure the District's debt to smooth out future spikes in bond payments that would have caused significant spikes to tax payers. At the same time they voted to issue \$3.7M in new money under the District's debt service extension base authority to support the capital improvement plan.

Bond & Interest Fund

Suggested Target Balance:	<u>per debt schedule</u>
Estimated 2023 Starting Balance:	<u>\$ 1,518,814</u>
Budgeted 2023 Ending Balance:	<u>\$ 1,512,965</u>

30 -BOND AND INTEREST FUND
BOND AND INTEREST

		2019	2020	2021	(----- 2022 -----) (----- 2023 -----)				
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-00-00-410	PROPERTY TAXES - CURRENT	4,745,404	4,823,521	4,652,433	5,443,490	5,422,846	0	5,547,249	
4-00-00-412	PROPERTY TAXES - PRIOR	46	103	301	0	0	0	0	
4-00-00-481	RECOVERY OF COST	275,013	274,323	0	0	0	0	0	
4-00-00-483	BOND PROCEEDS	<u>0</u>	<u>26,397,829</u>	<u>16,171,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		5,020,463	31,495,776	20,824,642	5,443,490	5,422,846	0	5,547,249	
<u>EXPENDITURES</u>									
5-00-00-609	INTERFUND TRANSFER-BOND/	2,028	0	0	0	0	0	0	
5-00-00-900	PAYING AGENT FEES	5,200	26,398,622	4,000	4,000	4,400	0	4,400	
5-00-00-916	2008 A-B LIMITED PARK BO	7,438	3,719	0	0	0	0	0	
5-00-00-918	2008 D REFUNDING PARK BO	31,350	0	0	0	0	0	0	
5-00-00-920	PAYMENT TO ESCROW	0	0	431,575	0	0	0	0	
5-00-00-921	2008 F REFUNDING PARK BO	114,156	17,938	0	0	0	0	0	
5-00-00-923	2010A LIMITED PARK BOND	12,750	6,375	0	0	0	0	0	
5-00-00-924	2010B TAX LIMITED PARK B	192,520	31,135	0	0	0	0	0	
5-00-00-927	2010E TAXABLE GO PARK BO	819,300	409,650	0	0	0	0	0	
5-00-00-928	2011A CAPITAL APPRECIATI	2,645,000	2,780,000	2,465,000	3,240,000	3,240,000	0	3,340,000	
5-00-00-929	2011B PARK BOND	361,688	180,844	0	0	0	0	0	
5-00-00-932	2016 GO REFUNDING PARK B	794,375	792,175	633,425	630,550	257,775	0	632,100	
5-00-00-933	2020A GO LTD TAX REF PK	0	934	5,800	5,800	5,800	0	5,800	
5-00-00-934	2020B TAX GO LTD TAX REF	0	299,831	251,367	248,135	248,135	0	245,998	
5-00-00-935	2020C GO REFUNDING PARK	0	445,585	461,750	461,750	461,750	0	461,750	
5-00-00-936	2020D TAX GO REF PARK BO	0	250,259	262,236	261,854	261,854	0	261,426	
5-00-00-937	2021A TAX GO LTD TAX REF	0	0	53,808	133,279	133,279	0	138,159	
5-00-00-938	2021B TAX GO REF PARK BO	0	0	220,146	463,465	463,465	0	463,465	
5-00-00-970	BOND ISSUANCE COSTS	<u>0</u>	<u>0</u>	<u>15,665,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		4,985,805	31,617,068	20,455,093	5,448,833	5,076,458	0	5,553,098	
REVENUE OVER/(UNDER) EXPENDITURES		34,659	(121,292)	369,549	(5,343)	346,388	0	(5,849)	
TOTAL REVENUES		5,020,463	31,495,776	20,824,642	5,443,490	5,422,846	0	5,547,249	
TOTAL EXPENDITURES		<u>4,985,805</u>	<u>31,617,068</u>	<u>20,455,093</u>	<u>5,448,833</u>	<u>5,076,458</u>	<u>0</u>	<u>5,553,098</u>	
REVENUE OVER/(UNDER) EXPENDITURES		34,659	(121,292)	369,549	(5,343)	346,388	0	(5,849)	

*** END OF REPORT ***

This is a subsection of the overall Capital Fund.

The dollars in Fund 34 were set aside from previous interest and refinancing's, and have been internally earmarked for use towards technology. Since they originated as Capital dollars, they remain categorized as capital funds.

These funds continue to be spent down; with a plan for them to be intentionally depleted in the next 1-2 years. Funding for the District's technology needs will then be fulfilled through the Corporate Operational Repair & Replacement Fund.

Capital Technology Fund

Suggested Target Balance:	<u>\$ 0</u>
Estimated 2022 Starting Balance:	<u>\$ 51,932</u>
Budgeted 2022 Ending Balance:	<u>\$ 6,882</u>

34 -CAPITAL PROJECT FUND
CAPITAL PROJECTS

						(----- 2022 -----)	(----- 2023 -----)	
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-00-00-700	CONTINGENCY	0	0	(434)	0	0	0	0
5-00-00-713	TECHNOLOGY	<u>79,758</u>	<u>28,240</u>	<u>42,773</u>	<u>22,483</u>	<u>34,878</u>	<u>0</u>	<u>45,050</u>
TOTAL EXPENDITURES		79,758	28,240	42,339	22,483	34,878	0	45,050
<hr/>								
REVENUE OVER/(UNDER)	EXPENDITURES	(79,758)	(28,240)	(42,339)	(22,483)	(34,878)	0	(45,050)
<hr/>								
TOTAL EXPENDITURES		<u>79,758</u>	<u>28,240</u>	<u>42,339</u>	<u>22,483</u>	<u>34,878</u>	<u>0</u>	<u>45,050</u>
REVENUE OVER/(UNDER)	EXPENDITURES	(79,758)	(28,240)	(42,339)	(22,483)	(34,878)	0	(45,050)

*** END OF REPORT ***



Budget Summary
Capital Funds

Capital Budgets are fluid, “rolling budgets.” Staff provides the Board with regular updates on the District’s Capital Improvement Plan. The plan adjusts based on Board direction, funding and community needs.

The latest update of the District’s Capital Improvement Plan follows.

42 -2010 REFERENDUM CAPITAL
CAPITAL PROJECTS

		2022							2023
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>									
<u>REVENUES</u>									
4-00-00-420	INTEREST	0	0	33	0	0	0	0	
4-00-00-461	DONATIONS	95,461	0	0	0	0	0	0	
4-00-00-462	GRANTS	172,573	0	107,136	0	0	0	0	
4-00-00-489	PROCEEDS-LAND/FACILITY S	0	0	0	0	602,042	0	0	
TOTAL REVENUES		268,034	0	107,169	0	602,042	0	0	
<hr/>									
<u>EXPENDITURES</u>									
5-00-00-700	CONTINGENCY	0	0	0	4,980	0	0	197,335	
5-00-00-704	PATHWAYS/PARKING LOTS (	3,275)	0	0	92,200	0	0	0	
5-00-00-722	COMMUNITY PARK	7,683	22,657	40,522	3,523	3,523	0	0	
5-00-00-723	FOUNTAIN VIEW REC CENTER	23,728	0	55,920	0	0	0	0	
5-00-00-734	MITCHELL LAKE PATHWAY	2,860	2,558	115,090	0	13,350	0	0	
5-00-00-735	BIERMAN PARK PATHWAY	0	0	0	3,880	7,580	0	0	
5-00-00-746	PRESCHOOL IMPROVEMENTS	0	0	59,281	0	0	0	0	
5-00-00-747	GENERAL/BLDG INFRASTRUCT	6,361	0	0	0	0	0	0	
5-00-00-752	SIMKUS RECREATION CENTER	0	0	0	15,000	36,811	0	0	
5-00-00-753	CORAL COVE WATER PARK	0	0	4,900	0	0	0	0	
5-00-00-754	ELK TRAIL RECREATION CEN	0	2,888	5,602	0	0	0	0	
5-00-00-755	EVERGREEN GYM	0	0	26,000	26,000	26,000	0	0	
5-00-00-758	COYOTE CROSSING MINI GOL	0	0	11,371	26,663	34,818	0	0	
5-00-00-760	MCCASLIN PARK IMPROVEMEN	0	0	0	73,500	0	0	140,000	
5-00-00-762	PARKS/PLAYGROUNDS	4,465	22,546	124,441	0	0	0	0	
5-00-00-769	MEMORIAL PARK IMPROVEMEN	15,450	0	0	0	0	0	0	
5-00-00-770	CAROLSHIRE PARK	183,522	1,337	0	0	0	0	0	
5-00-00-771	VETERANS MEMORIAL PK-TOW	95,461	0	0	0	0	0	0	
TOTAL EXPENDITURES		336,255	51,986	443,126	245,746	122,081	0	337,335	
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(68,221)	(51,986)	(335,957)	(245,746)	479,961	0	(337,335)	

42 -2010 REFERENDUM CAPITAL
REPAIR/REPLACEMENT-CAP

		(----- 2022 -----) (----- 2023 -----)						
		2019	2020	2021	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
<hr/>								
<u>REVENUES</u>								
4-11-00-420	INTEREST	22,554	13,359	11,728	467	466	0	0
4-11-00-481	RECOVERY OF COST	<u>0</u>	<u>7,470</u>	<u>0</u>	<u>0</u>	<u>46,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES		22,554	20,829	11,728	467	46,466	0	0
<hr/>								
<u>EXPENDITURES</u>								
5-11-00-700	CONTINGENCY	0	0	0	18,147	0	0	6,791
5-11-00-702	ATHLETIC FIELDS	0	257,933	0	0	0	0	0
5-11-00-704	PATHWAYS/PARKING LOTS	600	2,206	20,944	0	0	0	0
5-11-00-714	SHORELINE RESTORATION	0	0	37,630	0	0	0	0
5-11-00-723	FOUNTAIN VIEW REC CENTER	137,691	0	280,747	0	0	0	0
5-11-00-753	CORAL COVE WATER PARK	45,344	0	0	0	0	0	0
5-11-00-754	ELK TRAIL REC CENTER	115,860	0	0	0	0	0	0
5-11-00-755	EVERGREEN GYM	57,940	0	0	0	0	0	0
5-11-00-800	CAPITAL EQUIPMENT	<u>13,944</u>	<u>7,510</u>	<u>76,044</u>	<u>210,000</u>	<u>48,420</u>	<u>0</u>	<u>175,235</u>
TOTAL EXPENDITURES		371,379	267,649	415,365	228,147	48,420	0	182,026
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES		(348,825)	(246,820)	(403,637)	(227,680)	(1,954)	0	(182,026)

42 -2010 REFERENDUM CAPITAL
CAPITAL PROJECTS 2021

PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2022

		(----- 2022 -----) (----- 2023 -----)						
	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-75-00-420 INTEREST	0	0	471	2,000	17,778	0	15,000	
4-75-00-462 GRANTS	0	0	0	0	0	0	1,000,000	
4-75-00-483 BOND PROCEEDS	<u>0</u>	<u>0</u>	<u>3,703,092</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	0	0	3,703,563	2,000	17,778	0	1,015,000	
<u>EXPENDITURES</u>								
5-75-00-700 CONTINGENCY	0	0	0	1,726,806	0	0	291,558	
5-75-00-704 PATHWAYS/PARKING LOTS	0	0	0	0	0	0	97,947	
5-75-00-722 COMMUNITY PARK	0	0	0	600,000	63,429	0	1,483,048	
5-75-00-734 MITCHELL LAKE PATHWAY	0	0	44,331	0	0	0	0	
5-75-00-735 BIERMAN PARK PATHWAY	0	0	0	0	266,692	0	37,248	
5-75-00-753 CORAL COVE WATER PARK	0	0	4,000	1,003,320	663,871	0	302,063	
5-75-00-758 COYOTE CROSSING MINI GOL	0	0	0	0	6,500	0	0	
5-75-00-760 MCCASLIN PARK IMPROVEMEN	0	0	0	0	23,200	0	564,125	
5-75-00-762 PARKS/PLAYGROUNDS	0	0	0	325,000	220,035	0	384,400	
5-75-00-766 GENERAL/PARK INFRASTRUCT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,405</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	0	0	48,331	3,655,126	1,275,132	0	3,160,389	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	3,655,232	(3,653,126)	(1,257,354)	0	(2,145,389)	
TOTAL REVENUES	290,588	20,829	3,822,460	2,467	666,286	0	1,015,000	
TOTAL EXPENDITURES	<u>707,634</u>	<u>319,635</u>	<u>906,822</u>	<u>4,129,018</u>	<u>1,445,633</u>	<u>0</u>	<u>3,679,749</u>	
REVENUE OVER/(UNDER) EXPENDITURES	(417,046)	(298,806)	2,915,639	(4,126,551)	(779,347)	0	(2,664,749)	

*** END OF REPORT ***

To: Board of Commissioners

From: Jim Reuter, Executive Director

Date: **October 31, 2022**

Discussion: Capital Improvement Plan -

Commissioners,

The following is an updated Capital Improvement Plan using financials of September 30, 2022. The District's Capital Improvement Plan is supported by 3 reports: this narrative, a funding and expenditure summary, and a capital spending plan. Capital projects are separated into two main categories - **Board's Priorities**, and **General Maintenance/Staff Suggestions**.

The current Capital Improvement Fund consists of the unused grant funds, interest earned on capital fund investments, and bond proceeds from the 2021 issue. The Funding & Expenditure Summary (attachment A) provides a financial snapshot and outlines what has been spent, what is committed to be spent, and what dollars have been earmarked for the capital improvements designated by the Board as priorities, or staff suggested general maintenance.

Per Board direction from the priority exercise that took place on July 13, 2020, the priority of Capital Projects follows; items marked with * were not identified in original exercise.

- McCaslin Turf Field Replacement
 **Storage Facility*
- Coral Cove Water Park

- Pathways
- Playground Replacements
- Fountain View Recreation Center Roof – Phase III
 - *Geothermal Repairs to remaining modules*
 - *Led lighting (Gym)*
 - *Indoor Pool Re-plastering*
- Community Park Improvements
- Heritage Lakes Retaining Wall and Shoreline
- Parking Lot Maintenance

P R I O R I T Y - Board Recommended

McCaslin

The **artificial turf fields at McCaslin** were installed with a 10-12-year life expectancy. With the park's opening in 2011-12, replacement would be due in 2023. The 2021 quote included a \$30,000 alternate for an upgraded and totaled \$564,124. Staff has also received a quote for \$440,000 to install an **outfield irrigation system** bringing the project total to \$1,004,124. Replacing the turf, and improving the outfields with an irrigation system will increase McCaslin's reputation as a premier venue for in-house, local, and regional/national tournaments.

We plan to repurpose the old turf to use in the hub's planting islands and thereby eliminate all mulch from the area. The mulch creates a good amount of 'mess' and increases operating costs related to manpower to maintain the area.

We resubmitted an application for a Tourism Attractions & Festivals Grant that would pay up to to 50% of the project total. We await a decision on the grant application. Without the grant, the irrigation system cannot be accomplished.

Staff has identified that a **McCaslin Storage Structure** is an immediate need. A small storage unit (similar to that at Armstrong Park) now houses the turf maintenance equipment. However, storage is still needed for concession dry goods. The storage unit being

considered will improve the efficiency of concession storage and operations. The structure, ancillary shelving and equipment will be accomplished with the budgeted \$70,000.

The McCaslin Concession building has been repainted to match Coyote Crossing and adjacent picnic shelter.

Staff has the opportunity to acquire up to 6,000 yards of free soil from the Village of Carol Stream. This soil could be used to level the cricket pitch. We are seeking a quote to move the soil to McCaslin and having it properly graded; staff will handle the seeding. This project would not exceed \$70,000 and will require a reallocation of funding from the Capital budget.

McCaslin Park			
Current YTD			\$ 1,200.00
Encumbered			\$ 20,000.00
Storage Garage - 2022			\$ 70,000.00
Cricket Pitch - 2023			\$ 70,000.00
Turf Replacement - 2023			\$ 564,125.00
Multi-Year Total			\$ 725,325.00

Coral Cove Water Park

Major renovations to the operating systems along with a general facelift of other parts of the facility are underway with completion by spring of 2023. The total budget for the entire project which includes engineering, replacement of all major mechanical systems, pool liners, new spray feature, slide resurfacing, and overall aesthetic improvements inside and out will not exceed \$1,600,000. Up to 18% (\$288,000) of the overall project is chargeable to the Special Recreation fund.

Coral Cove Water Park			
Current YTD			\$ 662,370.80
Encumbered			\$ 779,023.67
Major Pool Repairs/Engineering - 2022			\$ 114,672.00
Entry/Lobby/Locker Room Facelift - 2022			\$ 43,933.53
Special Rec Funds; estimate 18% of \$1.6M	\$	(288,000.00)	
Total			\$ 1,600,000.00

Paths/Trails/Parking Lots/Lighting

The **North Armstrong Park Parking Lot** requires a complete renovation. The budget estimate for the project is \$161,582.71. The District was awarded a clean water grant of \$40,395.67 for use of permeable pavers, and another estimated \$29,000 (18% of total) will be funded with Special Recreation dollars to cover the cost of accessibility improvements. The total Capital funds for this project are estimated at \$92,187.04. The project will be bid in conjunction with the Village of Carol Stream's Klein Creek Restoration Section 3 Project to reduce the overall cost.

Veterans Park Trail is the final major pathway that requires resurfacing. Staff has submitted for the Illinois Transportation Enhancement Program Grant through the Illinois Department of Transportation. If successful, the grant will cover 80% of the \$577,920 project total. A portion of this pathway resurfacing was also identified in the District's ADA Transition Plan and is therefore eligible for partial funding from our Special Recreation budget. The grant was submitted on September 30, and we await a decision on the application.

Paths / Trails / Parking Lots / Lighting			
Current YTD			\$ 21,192.94
North Parking Lot			\$ 92,187.04
Encumbered			\$ 315,156.25
Subtotal			\$ 428,536.23
2024-2025	Total per Trail	Spec Rec 25%	CIP Amount
Veterans Park	\$ 275,000.00	\$ (68,750.00)	\$ 206,250.00
	\$ 275,000.00	\$ (68,750.00)	\$ 206,250.00
Multi-Year Total			\$ 634,786.23

Playgrounds Replacement

Parks & Playgrounds:

All District playgrounds are inspected and evaluated regularly; recommendations for replacement are based on 'actual' condition. The District contracted with Wight & Company for a complete analysis of its park system. **These high budget estimates are 'suggested' improvements and will be adjusted as funding needs allow. As playgrounds are completed, and actual costs are assigned, the funding will shift to additional playground replacement needs.**

Park on the Green is under construction and will be completed soon. The District purchased the playground and artificial turf directly through a purchasing cooperative; the construction contract was awarded to Hacienda Landscaping.

Playgrounds / Parks			
Current Year			\$ 144,853.26
Encumbered - Park-Green/Walter			\$ 125,693.48
Subtotal			\$ 270,546.74
2022	Total per Park	Spec Rec 25%	CIP Amount
Park on the Green	335,635	(80,688)	254,947
2023	Total per Park	Spec Rec 25%	CIP Amount
Walter	800,000	(200,000)	600,000
2024	Total per Park	Spec Rec 25%	CIP Amount
Appomattox	175,000	(43,750)	131,250
Friendship	250,000	(62,500)	187,500
Kent Park	100,000	(25,000)	75,000
Papoose	225,000	(56,250)	168,750
2025	Total per Park	Spec Rec 25%	CIP Amount
Weeks East	225,000	(56,250)	168,750
	\$ 2,110,634.74	\$ (524,438.00)	\$ 1,331,250.00
Multi-Year Total	\$ 2,110,634.74	\$ (524,438.00)	\$ 1,586,196.74

With the State's announcement of \$56M in OSLAD grants for the 2022-23 cycle, staff submitted an application for improvements to **Walter Park** on September 30. The OSLAD Grant would cover 50% of the \$800,000 project. We are awaiting the award announcements; the project will not move forward until we learn of the award decision.

Fountain View Recreation Center

Geothermal System:

Staff has consulted with two experts on geothermal systems for opinions on solutions. We have accepted a proposal for \$13,000 to conduct an evaluation of the system's operations and isolate the leaks in the wells; this price will also get the glycol auto-fill feature

working activated. We will reassess the status of the system once the analysis is complete to identify if any additional funding needs to be shifted to the geothermal system.

FVRC Recreation Center			
Current YTD			\$ -
Encumbered			\$ -
Subtotal			\$ -
Geothermal			\$ 13,000.00
Total			\$ 13,000.00

Community Park:

The Community Park Master Plan was developed by Wight & Company; it creates a roadmap and estimated budget for renovation of the 17+ acre park. Board has voted to dedicate an additional \$800,000 to the project. Staff applied for two separate grants (OSLAD and CDBG). 25% of this project could also be funded with Special Recreation dollars (estimated at \$450,000 at this time). The District has been awarded a total of \$1,000,000 through two CDBG Grants.

Timing of this project will be based on when the District receives the fully executed CDBG grant agreements from DuPage County; no work can be started until that time. Estimated date for bidding of this project is January 2023. The Park District will be required to cover the CDBG portion of the project costs while we await reimbursement.

Funding Breakdown for chart: \$1,000,000 from CDBG; \$800,000 from CSPD Capital; \$450,000 from Special Recreation Fund, for a total budget of \$2,250,000.

Community Park			
Current YTD			\$ 66,951.67
Encumbered			\$ 118,870.88
Additional Capital			\$ 814,177.45
Additional Capital from Grants			\$ 800,000.00
CDBG Grant - Awarded		\$ (400,000.00)	
CDBG Grant - Awarded		\$ (600,000.00)	
Special Rec Funds; estimate 25% of \$1.8M		\$ (450,000.00)	
Total			\$ 1,800,000.00

Repair & Replacement Plans & Staff Recommendations

Evergreen Gymnasium

In accordance with the intergovernmental agreement with Benjamin School District, the District shares costs to repair and maintain Evergreen Gymnasium and accompanying shared space.

The District's share of the tuckpointing of the gymnasium exterior was paid earlier this year.

Benjamin School District is preparing to **replace the flooring in the shared gymnasium** in 2024-2025. The initial cost estimate ranges from \$137,000 to \$176,000. The District's will be responsible for 50%; we have earmarked 50% of the higher estimate for 2024.

Evergreen Gymnasium			
Current YTD			\$ 26,000.00
Encumbered			\$ -
Subtotal			\$ 26,000.00
2024-2025 Evergreen Gym Flooring 50%			\$ 86,000.00
Multi-Year Total			\$ 112,000.00

Vehicles and Capital Equipment

The **Fleet Replacement Schedule** is reviewed annually. When practical, replacements are deferred until necessary. Plans are also affected by the State's release of public bid values for fleet vehicles. The program saves significant money and typically justifies delaying purchase unless it becomes an emergency situation. The latest fleet replacement plan is listed below and does not account for any savings brought about through trade-in value of current equipment/vehicles:

A **one-ton dump truck** was approved for purchase by the Board last October in the amount of \$86,780; we expect delivery by the end of the year. A **F250 Super Duty Pickup Truck** with Service body was approved on June 13 in the amount of \$48,420; that vehicle has been delivered. The Board approved a purchase of a **John Deere Utility Tractor** for \$61,454.65 at the October 11 meeting. The trade in value of \$26,000 for the old tractor brings the net cost of the new equipment to \$35,454.65. Delivery of the tractor will take 10-12 months.

Vehicles/Equipment			
Current YTD			\$ 48,420.00
Encumbered - Dump Truck/John Deere Tractor			\$ 122,234.65
Subtotal			\$ 170,654.65
2022		CIP Amount	
John Deere Tractor			encumbered
2023		CIP Amount	
Small Gator			\$ 15,500.00
F150 Pickup (replacing 2010 F150)			\$ 37,500.00
2024		CIP Amount	
Bunker Rake			\$ 20,000.00
F250 Pickup #1 (replacing 2012 Pickup)			\$ 57,500.00
2025		CIP Amount	
Large Gator			\$ 18,500.00
F250 Pickup #2 (replacing 2012 Pickup)			\$ 57,500.00
Multi-Year Total			\$ 377,154.65

Summary

Based on the values/estimates above, and pending grants, capital projects will be funded through 2025 with a remaining balance/deficit of \$1,456,134.

- This is a fluid plan – it will adjust to accommodate the unexpected, and project budgets will be reduced/increased to match funding.
- This amount does NOT include grant money not yet received, so the deficit will decrease as they are received and posted.



Budget Summary
Summary of Requests for Board Approval

The Board will be asked to accept the 2023 Proposed Budget through the Budget & Appropriation Ordinance at the January 10, 2023 meeting. The Board will also be asked to officially accept the items listed below at that time:

- **2023 Proposed Budget**
- **2023 Organizational Chart (pages 16-19)**
- **2023 Full-Time and Part-Time Wage Scales (page 20-25)**

- **2023 Suggested Organizational Goals are listed on (Page 12)**