



Proposed Budget

Fiscal Year January 1 – December 31, 2022

Presented By:

Jim Reuter, Executive Director

Sue Rini, Director of Finance & Administration

Lisa Scumaci, Superintendent, Finance & Accounting



Commissioners:

The 2022 Proposed Budget is presented for your review and approval.

Staff presents a balanced budget for the 2022 Fiscal Year – we acknowledge the Board’s leadership, and staff’s dedication to accomplish such a task as we continue to maneuver through a post-pandemic economy.

This budget is designed to accommodate the mixed levels of consumer confidence and shifts in recreation activities that came about during the last 21 months. We expect trends to continue to change and have challenged our staff with creating opportunities for a variety of needs. Safety of our customers and staff remain a top priority, as does our commitment to provide the best recreational opportunities to our residents while recognizing the importance of financial stewardship and sustainability.

Our conservative budgeting of 2021 served as a tool to control costs and served us well in beginning financial recovery of the losses suffered in 2020. The 2022 budget continues expense controls and focuses on additional revenue growth. As planned, we will resume dedicated transfers of earned revenue to operational repair and replacement accounts.

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The District’s two major operating funds are Corporate and Recreation. The 2022 proposed budget reflects a net performance in the Corporate Fund (Fund 10) of \$5,679; a net performance in the Recreation Fund (Fund 20) of \$75,032. Combined, these two major funds are budgeted to net \$80,711.

Subsequently, the Corporate Repair & Replacement Fund (Fund 11) reflects a net performance of \$12,075; and the Recreation Repair & Replacement Fund (Fund 12) reflects a net performance of \$98,711. Combined, these two operational repair and replacement funds are budget to net an additional \$110,786. *Both funds are internally restricted for repairs, but for auditing purposes are considered part of the fund balance of their respective funds. Therefore, the total budget net for internally restricted and two major funds is \$191,497 (Total net performance for Funds 10, 11, 12, and 20.)



The 2022 Proposed Budget focuses on:

- Increasing fund balances
- Increasing programming and membership opportunities and revenue growth.
- Continued expense control
- 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,
Director, Finance & Administration

Lisa Scumaci,
Superintendent, Finance & Accounting

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2022 Proposed Budget

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- Includes Target, Estimated Starting Balance, and Budgeted Ending Balance for 2022

Summary of Requests for Board Approval**Final Page:**

- 2022 Proposed Budget
- 2022 Organizational Chart
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Information

General Notes

- **Operational Repair & Replacement Fund** (Fund 11 and 12) did not receive funding in 2020 or 2021. Transfers are budgeted to resume in 2022.
- **Capital Budget** reflects plans for the new bond proceeds of the 2021, with the Coral Cove Waterpark Renovation, Community Park, Park on the Green being the three largest projects. A full summary of the Capital Improvement Plan is provided on Page 67.
- **Increases to Mowing Services** are planned for 2022. Two full time positions were eliminated from the Parks Department last year and have not been returned in 2022. In lieu of hiring additional staff, this budget includes additional contractual mowing services to return our field and park maintenance levels to what was in place before 2020.
- **Recreation programming** is less conservatively budgeted to assume that pandemic based restrictions lingered into 2021. Should programming levels and opportunities become available; the unbudgeted revenue will offset any unbudgeted expenses and therefore allow staff to move forward with an increase to activities.
- **One Supervisor and one Regular Part Time Coordinator** will be budgeted for the Recreation Department in 2022. Last year, the District eliminated 9 full time positions (19%); and 3 regular part time positions (21%). We continue to work with as much part time staff as possible, but the returning growth of the programming and the continued growth of the rental areas support this staffing level.
- **Profit Margin**; now that all of the Recreation Department's revenue producing activities are budgeted in one department, an overall 25% profit margin guideline was established in lieu of individual program areas profit margins.

Organizational Accomplishments against 2021 Goals

Accomplishments against Organizational Goals - 2021

In 2021 we successfully accomplished these organizational goals:

- Explore next step of Naming Rights as an Alternative Revenue Source – ongoing
 - Working with Bond Counsel to update maximum revenue we can financially receive in naming rights proceeds. This was impacted by the bond refinancing done in late 2020, and restructuring for the new money in 2021.
 - Development of *Sell Sheet* for promoting McCaslin is underway.
- Evaluate option for reducing Park Board from 7 to 5 members - completed
 - Researched steps necessary; evaluated benefits/pitfalls.
 - Board prefers to remain at 7 members.
- Develop a conceptual Master Plan and Budget for Community Park for future improvements - completed
 - Worked with Wight & Company to produce a full master plan for Community Park and an estimated budget.
 - Awaiting work on OSLAD and CDBG Funding.
- Pursue funding options for unfunded Capital Improvement Plan - completed
 - Closed on May 10, 2021.
 - \$3.7M is now available to address unfunded capital improvements.
 - Spikes in bond payments (which would have resulted in spikes to resident's tax payments) have been smoothed out.
 - Overall savings to interest payments of \$2.4M.
- Review Fountain View Fitness cost and pricing models – ongoing
 - Staff conducted a comparison of cost and amenities to surrounding fitness centers confirming pricing is comparable and competitive with others in our market.
- Explore other revenue generating use options for Coyote Crossing facility – completed
 - Utilized facility to host multiple special events: Egg-tober; Teenie Weenie Winterfest; Grinchmas; Candyland Trail; Flashlight Egg Hunt & Mom/Son Putt Putt Pinic; Forever Young Golfing Hour; Teenie Weenie Breakfast with Cody Coyote; Haunted Golf.

- Coyote Hideout: converted unused yard area to a multi-use activity area to extend experience, general more concession revenue and make group outings, rentals, birthday parties more marketable.
 - TV in pavilion; firepit and Adirondack chairs, baggo set, ladder ball, giant Connect 4 games.
- Pop-up events were added and continue to be added.
- Expanded Group Outing offerings to include mini golf, splash pad, fields and basketball courts.
- Alcohol Sales added to weekends, added s'more kits to concession menu.
- Added Theme nights; Galaxy Golf; 80's Night' Red, White and Blue Glow Golf; wacky Golf; Patriot Day; Not-So-Scary Golf.
 - In development are: Movie Nights on the Hill; Live Entertainment.
- Interactive map for Carol Stream Park District Website – completed
 - The interactive map of our parks/playgrounds launched in summer of this year.

The following Goals are still underway and have been shifted to 2022:

- Pursuit of CAPRA Certification
 - Timeline adjusted to submit application in Fall 2022
 - Submit Self-Assessment between January-March 2024
 - Schedule Visit between March – June 2024
 - Hearing at NRPA conference in Fall 2024
- Develop a District Marketing Plan
 - Outline for plan is complete
- Review Fountain View Fitness costs and pricing models

Organizational Accomplishments against 2021 Goals

Additional Departmental Accomplishments in 2021

Administration & Finance:

- Retrofit all CCMG signage to meet ADA requirements per District's ADA Transition Plan.
- Retrofit all SRC signage to meet ADA requirements per District's ADA Transition Plan
- Coordinated sale and pending closing of Elk Trail Recreation Center.
 - Remodeled Simkus Recreation Center to house the District's preschool program.
- Retrofit SRC to become a wi-fi friendly facility enhancing rental opportunities, and customer experiences.
- Created Dashboard snapshots of financial performance of key programs to share with board.
- Formed a DEI Committee and conducted 3 Safe Zone Conversations with all full time staff:
 - Diversity, Equity & Inclusion
 - LGBTQ+
 - Latinx
- Coordinated partnership with VCS for three Covid Clinics
- Formed an OTOM Committee (One Team, One Mission) to help develop the next generation of leaders within the District, and improve interdepartmental communication.
- Renegotiated Coachlight Motel parking agreement to meet PDRMA Requirements.
- Created a CIP Checklist to improve and expedite processing of capital payments.
- Developed a "FUN" Committee of staff to improve moral and engage staff.

Parks & Facilities:

- Completed 100% of the roof replacement at the Fountain View Recreation Center.
- Performed a mechanical analysis of Coral Cove Water Park in preparation of the 2022 renovations.
- Finished LED light conversions in the Fountain View Recreation Center gym, rooms 202 & 202 as well as the Premeir Room.
- Remodeled Kid's Zone at Fountain View Recreation Center.
- Continued a rigorous turf management program on athletic fields.
- Renovated the entire .98-mile trail at Mitchell Lakes.
- Upgraded Coyote Crossing facility and parking to LED lighting.

Recreation:

- Recreation continued to comply with COVID19 restrictions through modified operations in order to maintain safety measures and meet DCEO guidelines.
- Coyote Crossing Facility was transformed through renovations to the indoor facility, upgrades to the outdoor grassy area (The Hideout) and by hosting multiple new special events, pop up events, and theme nights.
- Improve cleanliness of Fountain View Fitness through improved training and processes for staff.
- Quickly implemented Coral Cove Waterpark membership sales when IDPH permitted.
- Maximized gym and field open space with rentals during programming shut down due to the pandemic.
- Successfully relocated the preschool program to Simkus Recreation Center.
 - Room renovations were completed
 - SRC park with playground and turf field were constructed
- Introduced Before and After School Care registration online.
- Awesome Adventure Camp revenue exceeded budget by 95% during a pandemic year.

Organizational Goals for 2022

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

Suggested 2022 Organizational Goals:

***staff suggested goals only.**

- Continue to explore Naming Rights as an Alternative Revenue Source with concentration on McCaslin
- Continue to lead Community Park Improvements
- Pursue CAPRA Certification
- Succession Plan Strategy and timeline
- Hire, Retain and Increase Employee Morale
- Assess Governmental Partnership, seek additional opportunities and relationships with the Legislative Realm
- Improve Net Positions and Fund Balances
- Analyze work office space for most efficient and effective use
- Expand and improve another of the District's pathway/trail
- Commence and plan for the completion of the CCWP renovation for an anticipated opening in summer 2023.
- Explore alternative indoor space possibilities within the community.
- Successfully execute capital projects per the Capital Improvement Plan.

The Board is currently in discussions for the District's Organizational Goals; once completed, they will be approved at a future Board Meeting.

Administration & Finance

- Lead interdepartmental team on pursuit of naming rights as a possible alternative revenue source.
- Create a District Boundary Map to support CAPRA Certification.
- Create a Marketing Plan to support CAPRA Certification.
- Complete CAPRA assigned standards for Administrative Operations by agency deadline.
- Create an in-house training program for front line/first time supervisors.
- Develop a new model for the Registration & Membership Services Team in conjunction with Manager's retirement.
- Roll out and promote a CSPD Mobil App to improve engagement, communication and ease of customers interactions with the District.
- Develop a next generation Program Guide – beyond the Digital Guide that was created during the pandemic.

Recreation

- Review Fountain View Fitness fees and packages for memberships and corporate memberships for potential implementation in 2023.
- Develop programming and rentals for the new SRC playground and turf space for an additional source of revenue.
- Complete CAPRA assigned standards for Recreation by agency deadline.

Departmental Goals for 2021

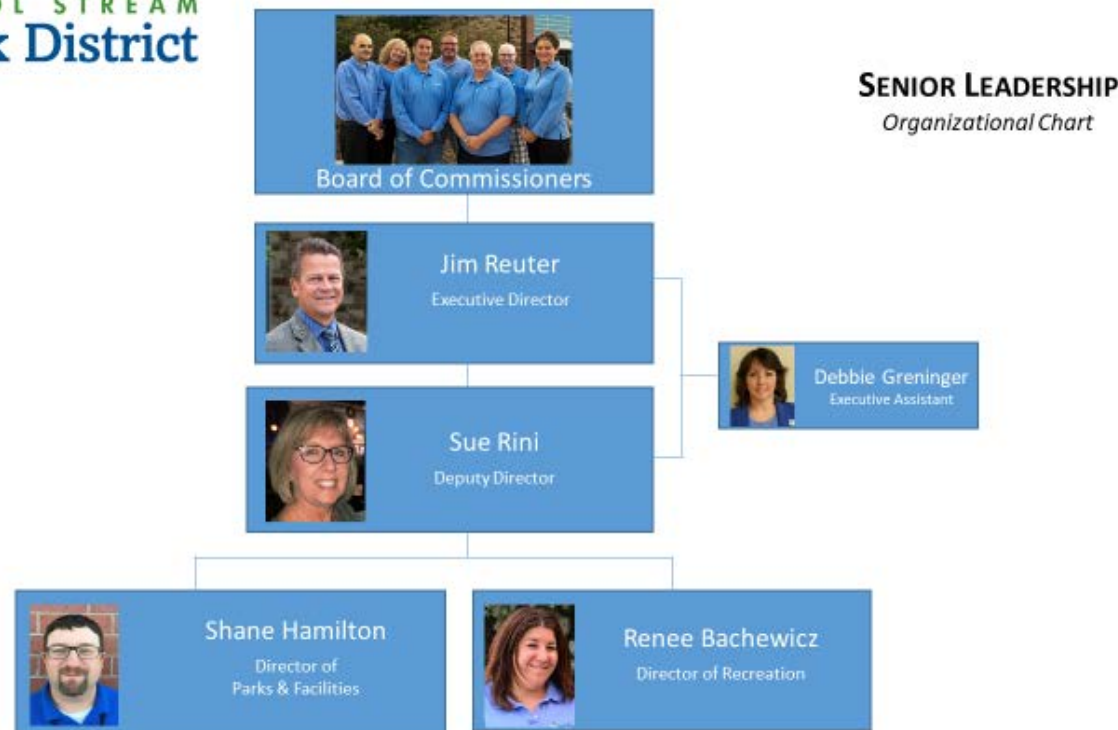
Parks & Facilities

- Organize the Facilities Department structure.
- Transfer all mowing of all District properties to a landscaping contractor.
- Develop and construct a new play environment at Park on the Green.
- Replace engineered wood fiber with synthetic turf at Jirsa Park.
- Begin renovations at Coral Cove Water Park with an targeted completion date of Spring 2023.
- Complete CAPRA assigned standards for Parks and Facility Operations by agency deadline.

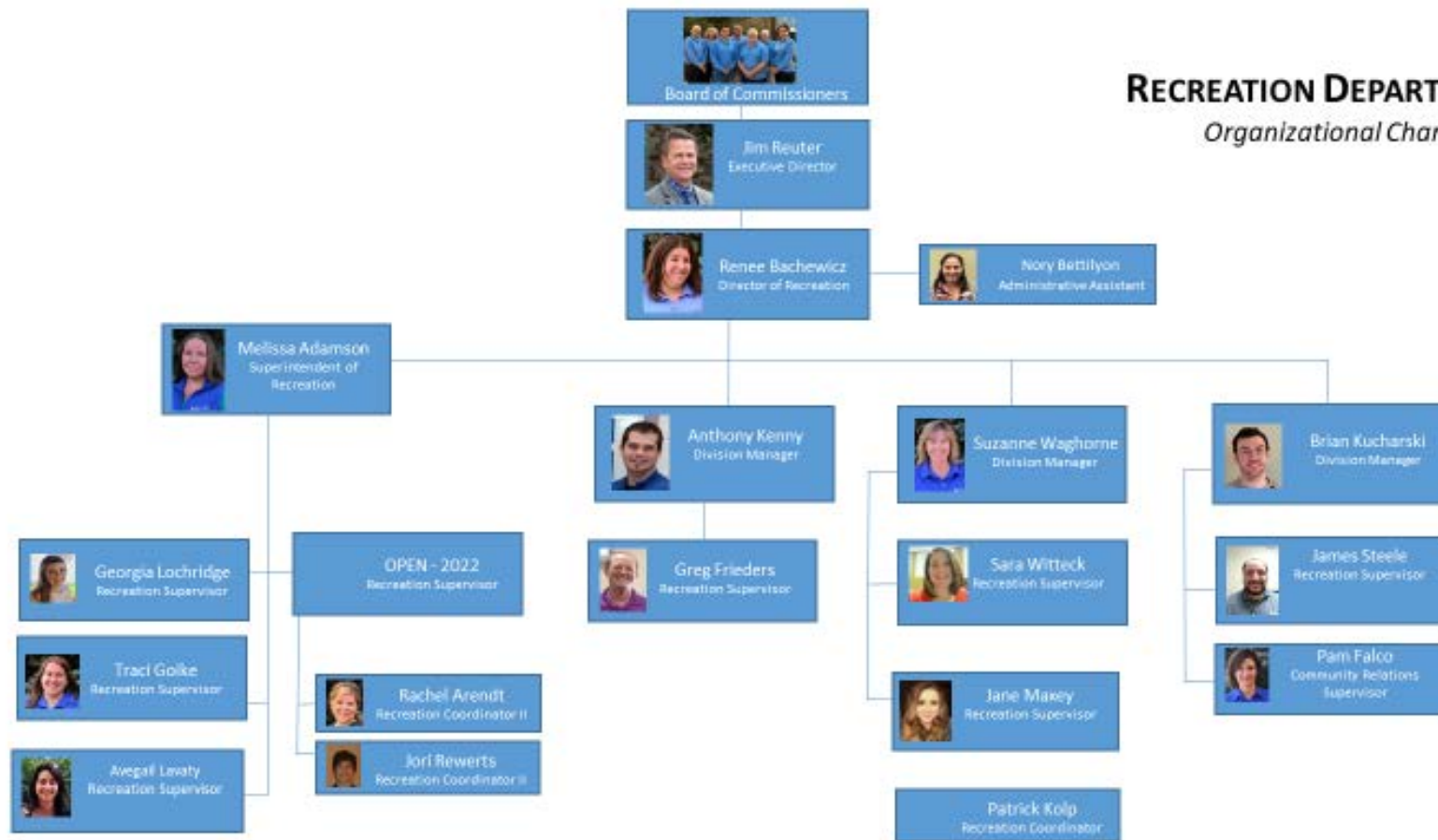
Organizational Chart

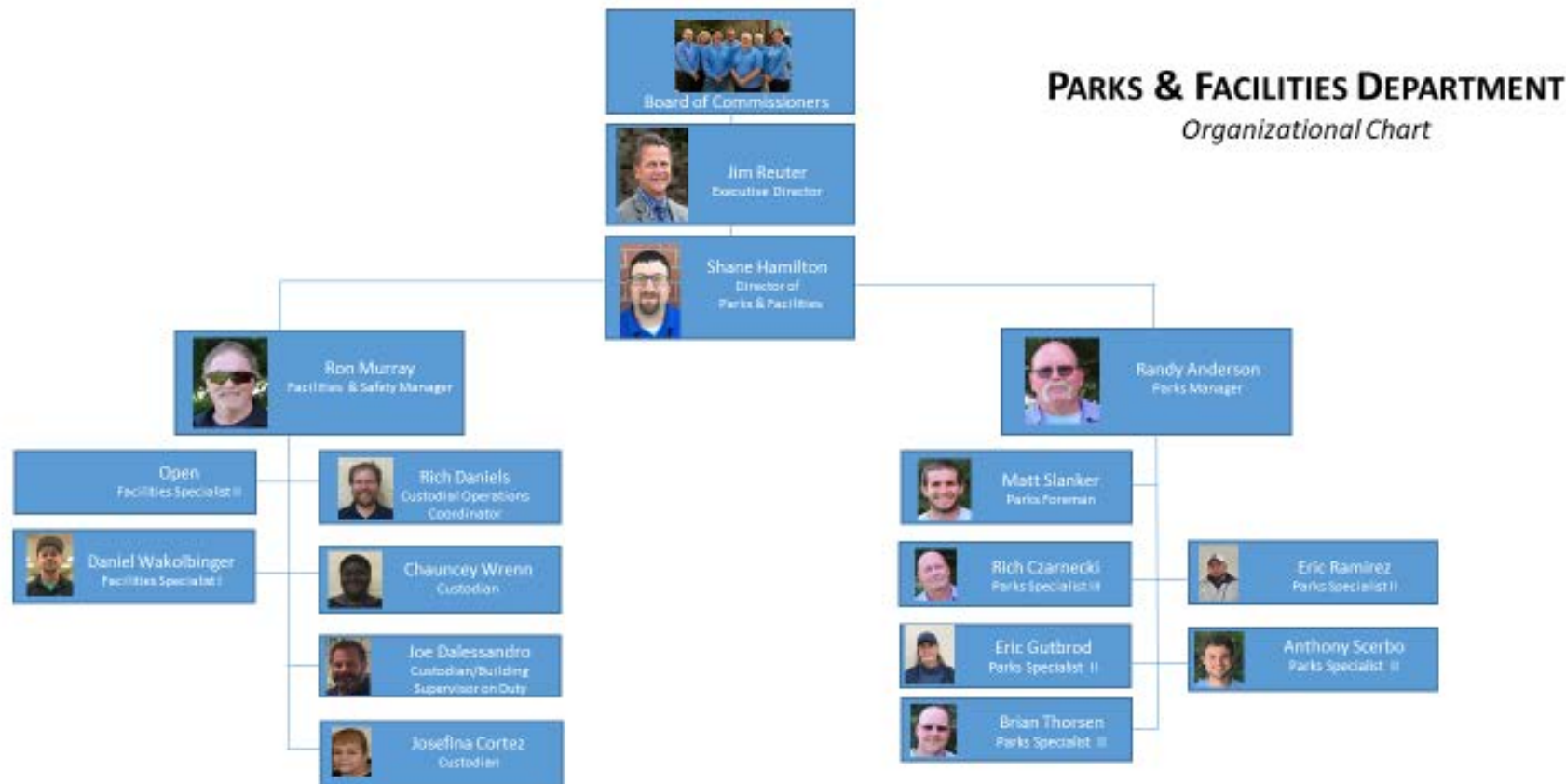
To accomplish organizational and departmental goals, the District relies on a staff of dedicated professionals. Leadership continually assesses the roles and structure of the District to ensure we can meet the needs of the patrons we serve – especially in circumstances of retirement, or staff attrition. The following charts represent plans for 2022:

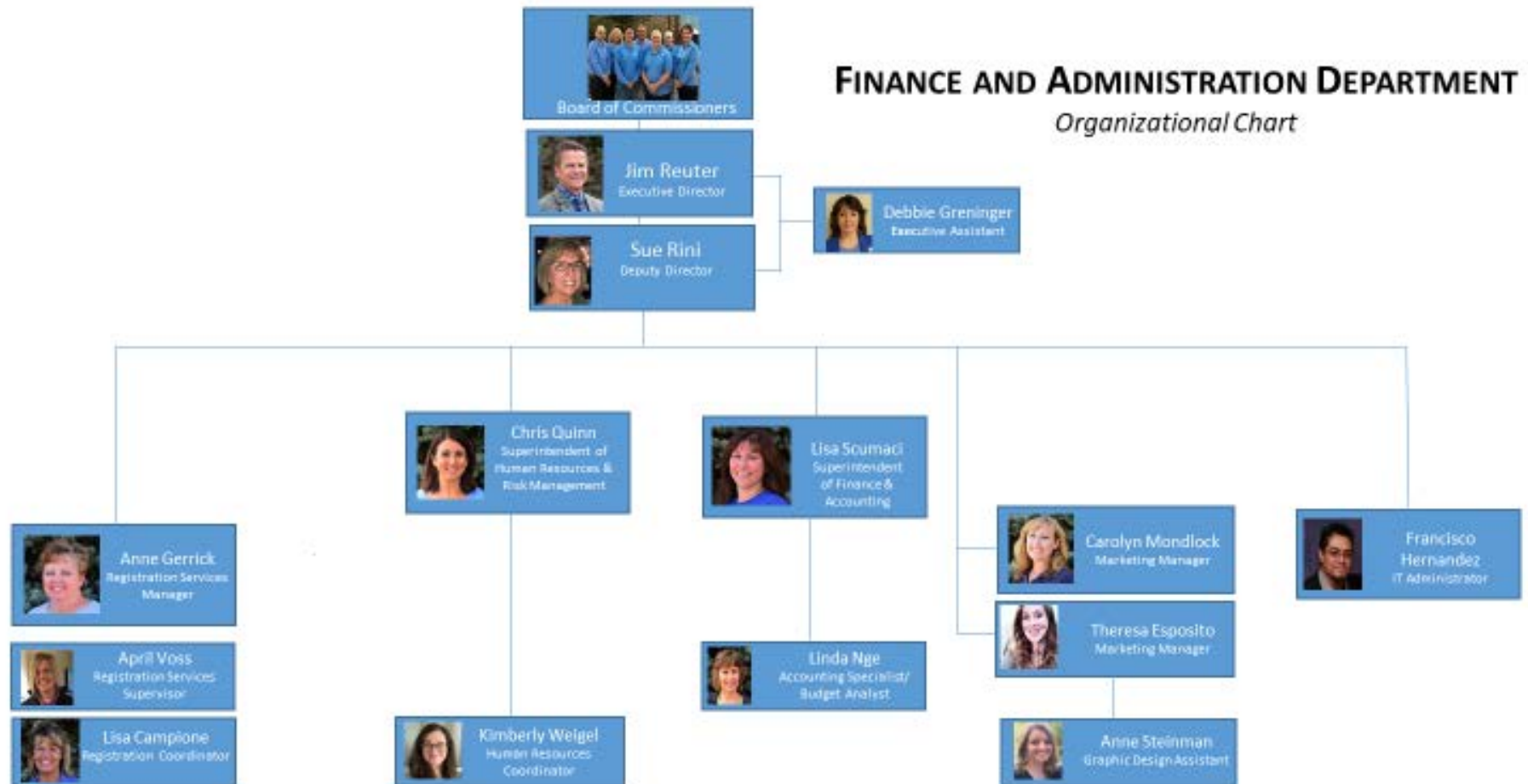
The Board is asked to approve the Organizational Chart in conjunction with the proposed 2022 budget.



RECREATION DEPARTMENT *Organizational Chart*







2022 Wage Scales

Full-Time Staff Wage Scale

The District conducted a formal Market Benchmarking & Compensation Study in 2018. 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. *Because of the additional adjustment to the Part-Time Wage Scale (see next section), full time positions between grade 1 and 5 received a 1% adjustment to avoid a wage scale compression; this was done before merit pool changes were applied.* Earlier this year, the board approved the staff's merit pool recommendation of up to 3.0%; therefore, the wage scale for merit purposes increased by 2.0%.

Minimum Wage and Part-Time Wage Scale

The 2022 budget also addresses the next increase for Illinois Minimum Wage. Between 2019 and 2020, minimum wage increased from \$8.25 - \$10.00 (21%). Each subsequent January, the minimum wage will increase by \$1.00 until it reaches \$15.00/hour on January 1, 2025. Illinois minimum wage will increase to \$12.00 on January 1, 2022. In order to remain competitive in this challenging hiring market the District will raise the scale for new hires age 18 and over to \$13/hour; for new hires age 16-17 to \$12/hour; teen minimum wage of \$9.25/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 2022 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 2022 budget.



Full-Time Wage Scale

Carol Stream Park District			Notes:		
Pay Grade Assignments/Wage Scale - 2022			Merit Increase: 3.0%		
Full Time | Benefit Eligible			Merit Pool Adjustment: Due to Min Wage +3.0% Grades 1-5; +2.0% Grades 6-14 (pending Board Approval)		
Approved at Board Meeting of:			• +25% from Min • +20% from Midpt		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
1	NE	Custodian	\$ 27,040	\$ 33,800	\$ 40,560
	NE	Parks Specialist I	\$ 13.00	\$ 16.25	\$ 19.50
2	NE	Registration & Membership Specialist	\$ 30,534	\$ 38,168	\$ 45,802
	NE	Recreation Coordinator I	\$ 14.68	\$ 18.35	\$ 22.02
3	NE	Recreation Coordinator II/Combo Instructor & Coord	\$ 34,466	\$ 43,082	\$ 51,698
	NE	Building Supervisor <i>(New Position-Not formally graded)</i>	\$ 16.57	\$ 20.71	\$ 24.86
	NE	Registration & Membership Coordinator			
4	NE	Administrative Assistant	\$ 38,820	\$ 48,525	\$ 58,230
	NE	Human Resources Coordinator	\$ 18.66	\$ 23.33	\$ 28.00
	NE	Lead Custodian/Custodial Operations Coordinator			
	NE	Parks Specialist II			
	NE	Facility Specialist II			
5	NE	Accounting Specialist & Budget Analyst	\$ 43,812	\$ 54,765	\$ 65,718
	E	Community Relations Supervisor	\$ 21.06	\$ 26.33	\$ 31.60
	NE	Executive Assistant			
	NE	Facility Specialist III			
	NE	Parks Specialist III			
	NE	Parks Specialist II-Horticulturalist			
	E	Recreation Supervisor			
	E	Registration & Membership Services Supervisor			

6	E	IT Administrator	\$ 48,988	\$ 61,235	\$ 73,482	
	E	Marketing Manager	\$ 23.55	\$ 29.44	\$ 35.33	
	NE	Park Foreman				
	E	Division Manager-Athletics/Programming/CCMG				
	E	Division Manager-Rentals/Concessions				
	E	Division Manager-Fitness/Aquatics				
	E	Registration Services Manager				
7	E	Manager II-Facility Maintenance Manager	\$ 55,310	\$ 69,138	\$ 82,965	
	E	Manager II-Parks Manager	\$ 26.59	\$ 33.24	\$ 39.89	
8	E	Superintendent-Finance & Accounting	\$ 62,460	\$ 78,075	\$ 93,690	
	E	Superintendent-Human Resources & Risk Management	\$ 30.03	\$ 37.54	\$ 45.04	
	E	Superintendent-Recreation				
9	E	Reserved for Future Use	\$ 70,522	\$ 88,152	\$ 105,783	
			\$ 33.90	\$ 42.38	\$ 50.86	
10	E	Director-Parks & Facilities	\$ 79,602	\$ 99,503	\$ 119,404	
			\$ 38.27	\$ 47.84	\$ 57.41	
11	E	Director-Recreation	\$ 89,871	\$ 112,339	\$ 134,806	
			\$ 43.21	\$ 54.01	\$ 64.81	
12	E	Director-Finance & Administration	\$ 101,455	\$ 126,819	\$ 152,182	
			\$ 48.78	\$ 60.97	\$ 73.16	
13	E	Reserved for Future Use	\$ 114,545	\$ 143,181	\$ 171,818	
			\$ 55.07	\$ 68.84	\$ 82.60	
14	E	Executive Director	\$ 129,312	\$ 161,639	\$ 193,967	
			\$ 62.17	\$ 77.71	\$ 93.25	

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: 1/1/2022			
PAY GRADE	CSPD Minimum	Midpoint	Maximum
A	13.00	\$16.25	\$19.50
B	14.68	\$18.35	\$22.02
C	16.57	\$20.71	\$24.86
D	18.71	\$23.38	\$28.06
E	21.12	\$26.40	\$31.68
F	23.85	\$29.81	\$35.77
G	26.92	\$33.65	\$40.38
H	30.39	\$37.99	\$45.59
I	34.32	\$42.89	\$51.47
J	38.74	\$48.43	\$58.11
K	43.74	\$54.68	\$65.61

Carol Stream Park District				Minimum Wage Adjustment for 2022		
Pay Grade Assignments/Wage Scale - 2022				CSPD 18+ min Wage = \$13/hr		
Part Time | Seasonal | Program Staff				(16-17 yr old) Min Wage = \$12/hr		
Approved at Board Meeting of:				(15 yr old) Teen Min Wage = \$9.25/hr		
				NOTE: IL Adult Min Wage 18+ = \$12/hr		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum	
A	NE	ActivKids Asst Site Coordinator	\$ 13.00	\$ 16.25	\$ 19.50	
	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	\$ 14.68	\$ 18.35	\$ 22.02		
	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	\$ 16.57	\$ 20.71	\$ 24.86		
	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	\$ 18.71	\$ 23.38	\$ 28.06		
	NE	Marketing Assistant					
	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	\$ 23.85	\$ 29.81	\$ 35.77		
	NE	Lead Dance Instructor					
	NE	Personal Trainer					
G	NE	Fitness Instructor III	\$ 26.92	\$ 33.65	\$ 40.38		
	NE	Fitness Nutritionist					
	NE	Lead Personal Trainer					
H	NE	Fitness Instructor IV	\$ 30.39	\$ 37.99	\$ 45.59		
I	NE	Reserved for future use	\$ 34.32	\$ 42.89	\$ 51.47		

Key Budget Points - 2021

Finance & Administrative Operations

Administration & Finance

- For the third consecutive year, the District did not levy above 105% above the actual taxes received in the previous budget year.
- We have budgeted for tax receipts of 99% of what was actually received in the current fiscal year.
- ActiveNet financial processing fees are budgeted to increase by \$18,000 in direct correlation to increased volume of registration.
- We have budgeted \$2,000 for CAPRA related expenses.

Human Resources

- Full time salary budget reflects a 3.0% Merit Pool. In order to remain competitive within our market, and to continue to align wages with the District's formal Compensation Study the full-time wage scale was adjusted by 2.0% as directed by the District's Salary Administration Policy.
- The part-time wage scale was updated to reflect the increases to minimum wage, and internal protocols to help recruiting and retention efforts.
- Health insurance rates aggregate increase for 2022 is 3.9%. The five-year average under PDRMA Health is a 3.6% increase which continues to be well-below industry averages.
- IMRF employer rate will drop from the 2021 rate of 12.34% to 11.45% in 2022. This rate is slightly below the 11.97% rate of 2020. The drop in the employer contribution rate reflects performance of IMRF's investment portfolio.

Key Budget Points - 2021

Information Technology

- Annual workstation replacement.
- Utilizing new technology for phone service to the elevator. First year savings of \$600, and subsequent savings over \$1200/year. This technology complies with federal/state requirements.
- Upgrading wi-fi appliances at FVRC.

Marketing

- Funding has been budgeted for Direct Mail Campaigns to support efforts to ‘get in front of our customers’ in a variety of ways. That can include promoting the new PDF version of the Program Guide, promoting the new CSPD Mobil App, and postcards announcing seasonal registration.
- The Marketing budget, which was totally shifted to the Corporate Fund in 2021 to help the Recreation fund recovery, has been split between the Corporate and Recreation Funds again.

Registration Services

- Fitness and Registration staff have been combined under the Registration & Membership Services Team. This combined staff was piloted during COVID, and will continue. Some increase to staffing of the desk has been budgeted to meet high traffic time periods.

Safety & Risk Management

- Continue to replace the District’s AED units as current equipment is being phased out by vendor.
- Retrofitting FVRC with a public announcement system; this phase of the project will serve as the base infrastructure and incorporate the public areas of the main floor.

Key Budget Points - 2021

Recreation

Programming

- Overall programming profit margin target is 25%.
- General programming areas budgeted an increase in revenue based on 2021 performance and price increases.
- ActivKids Before and After School Program is budgeted to operate the full school year.
- Awesome Adventure Camp budgeted an increase over 2021 actuals.
- Preschool is budgeting for an increase in revenue.
- Repair and Replacement funds are budgeted in 2022 in all areas.
- Minimum wage is budgeted starting at \$12-13/hour depending on age.
- Supervisors on Duty are returning for 2022 for Simkus and outdoor facilities.
- Fountain View Recreation Center Building Supervisor position budgeted for in 2022.

Fountain View Recreation Center and Simkus Recreation Center

- Fitness Membership revenue budgeted a slight increase based on 2021-year end projections.
- JEM Guard Services budgeted for the indoor pool.
- Budgeted for an increase in revenue for Fountain View and Simkus rentals based on 2021 performance.

Coral Cove Water Park

- Budget consists of daily admissions and membership sales.
- Budgeted for a shortened season due to the scheduled repairs and early closure.
- JEM Guard Services budgeted.

Concessions

- Concessions continues to operate as a District Cost Recovery Facility Model with all revenue and expenses associated with the operation of concessions charge to this fund.
- Budgeted net is \$65,358

Key Budget Points - 2021**Recreation (continued)****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.
- Daily admission fee increased to \$6 per round.

Parks & Facilities

- Complete the replacement of the remaining floor drains at the Parks Maintenance Facility. (Parks)
- Raise the standard of care for all the District's natural areas. (Parks)
- Replace the roof at Coyote Crossing. (CCMG)
- Paint the entire exterior of Coyote Crossing. (CCMG)
- Install isolation valves at Fountain View Recreation Center. (Facilities)
- Begin renovations at Coral Cove Water Park with completion slated for Spring 2023.
- Design and construct a maintenance garage at McCaslin Park (Parks)
- Replace the touchpad of the chiller at Fountain View Recreation Center. (Facilities)

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?

The COVID-19 pandemic took a toll on the balance of the Recreation Fund. While other funds that are more strictly supported by tax revenue continue to move towards (or have achieved) their fund balance targets, the recovery of the Recreation Fund will be slow.

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 2022. 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 2022, the improvements to Coral Cove Water Park, and part of the North Armstrong Parking Lot will be covered under ADA Capital Improvements. The ADA Park Improvements will help fund the Jirsa Playground accessible surface, and accessibility at Community Park. The District build 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 2020 the Park Board passed a resolution estimating the funds to be collected by taxation in 2022 for the tax year 2021. (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 2020. 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 2022 which are 2.75% higher than those actually extended (approved for collection) in 2021. The actual non-ballooned tax rate of .6289 represents a slight increase from the previous year's final tax which was .5991 in 2020.

The changes are a result of a combination of the following factors:

- Change in the **debt repayment schedule and smoothing of future spikes**.
- Estimated **new growth in property value** is \$4,311,687; this is an increase from the previous year's actual new growth of \$2,187,840.
- Estimated **reassessment percentage increases** for Bloomingdale, Milton and Wayne Townships of +3.14%; an increase from last year's +1.8%
- Consumer Price Index (CPI) of 1.4%; a decrease from last year's 2.3%.

Tax Revenue

The following 4 charts provide additional data on tax revenue.

2022 Tax Allocation (Page 36) – this charts reflects how taxes collected by the District are allocated to their appropriate funds. The percentages are based on the 2022 budgeted amounts.

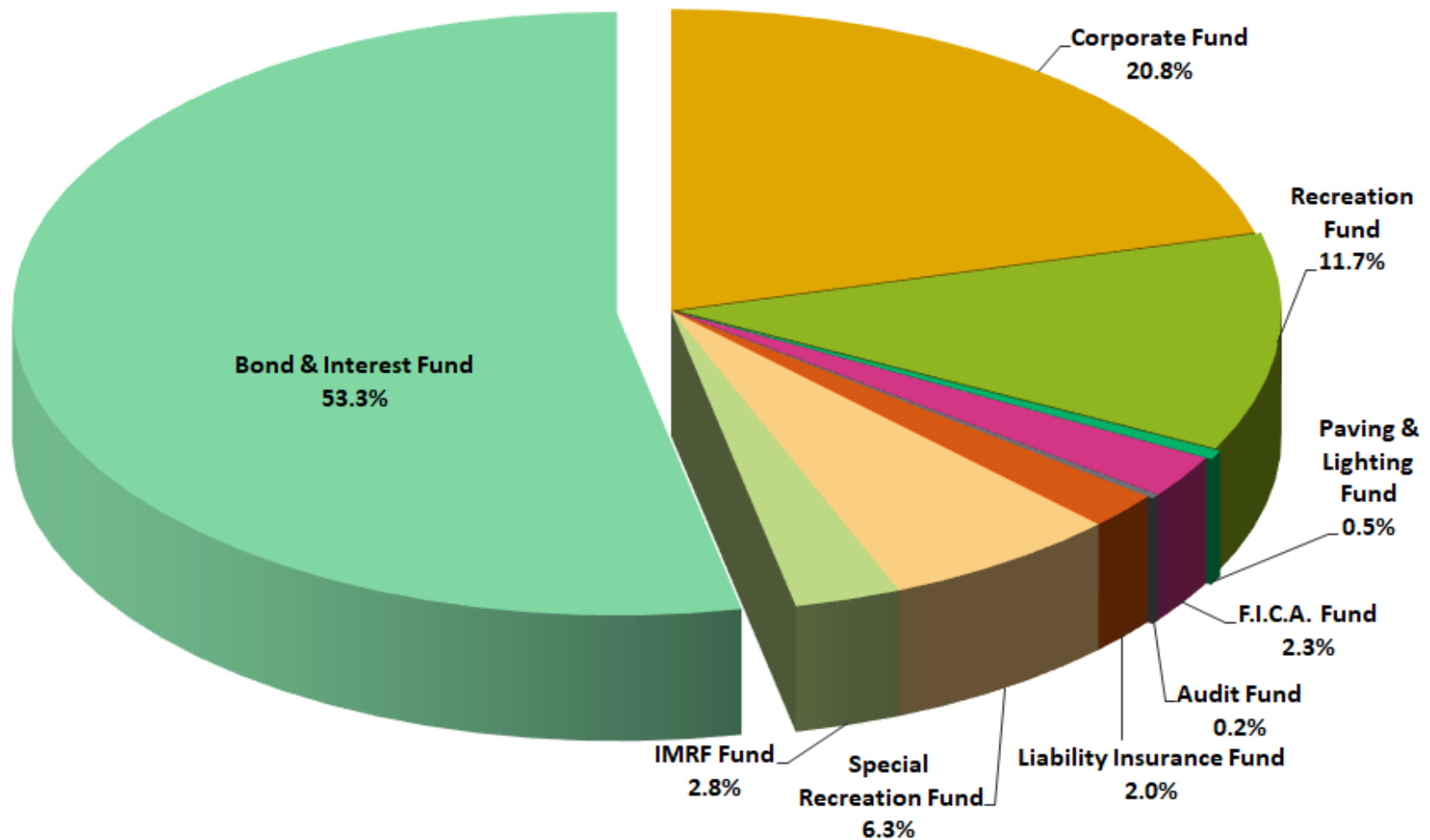
Comparison to Local Taxing Bodies – this chart shares information on taxes collected by other local bodies. The percentages represent the portion of a residents' most recent overall tax bill.

- ✓ **Page 37** reflects residents whose households fall into Community Consolidated School District 93, and Glenbard High School District 87
- ✓ **Page 38** reflects residents whose households fall into Benjamin School District 25, and Community High School District 94.
- ✓ **Page 39** reflects residents whose households fall into Unit School District U46 for both elementary and high school.

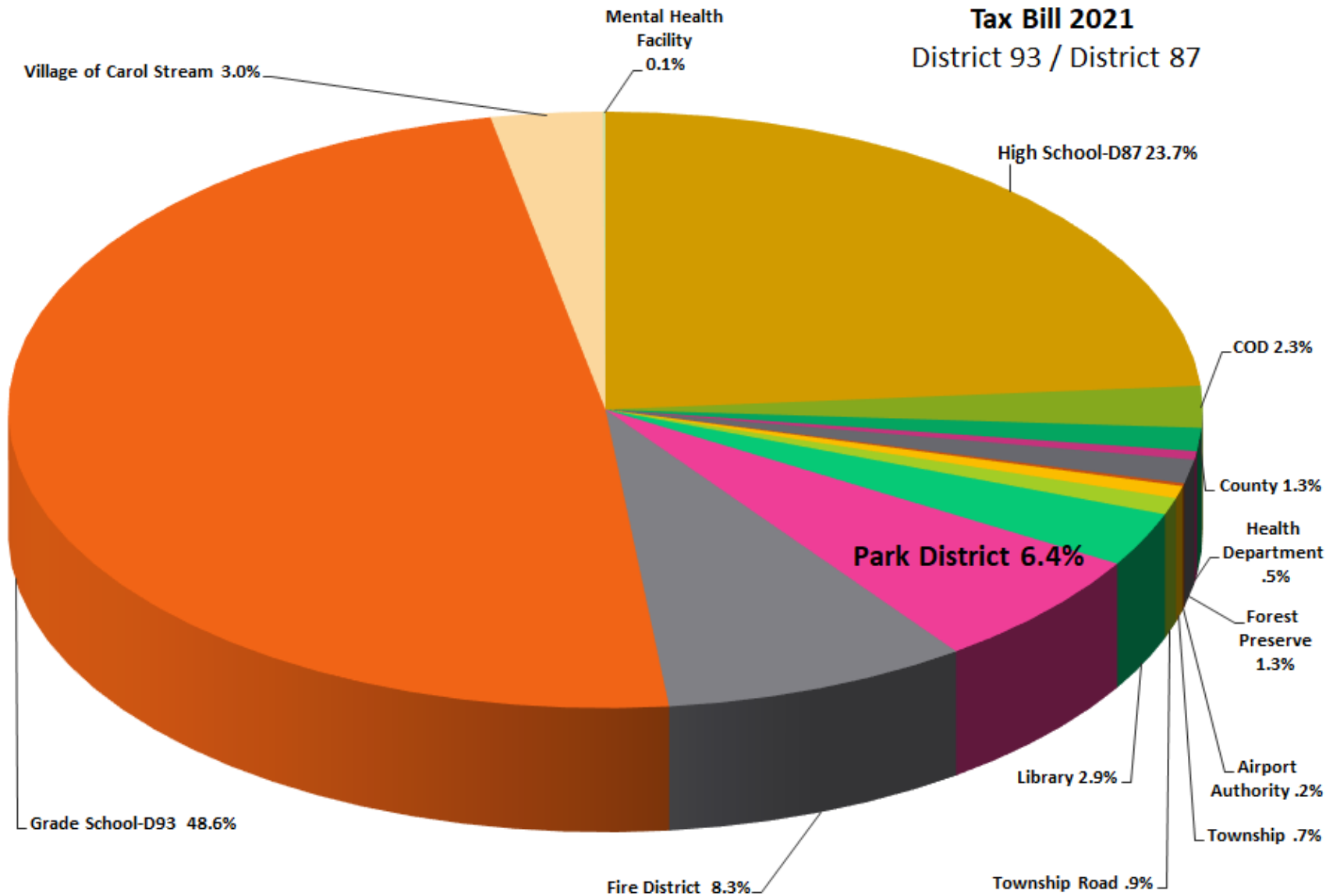
EAV and Tax Rate Trends (Page 39) – this chart shows a history of the District's tax rates and EAV (Equalized Assessed Value).

- The District's EAV is estimated to reach \$1,589,797,566.
- EAV recovery from the 2008 recession has been slow. This is the first time the EAV has exceeded pre-recession value (2009).
- The increase in taxes collected in the two main operating funds (Corporate and Recreation) has increased by \$665,897 since 2009 this is an average of \$51,223, or 2% per year.

**Tax Revenue Allocation
2022**



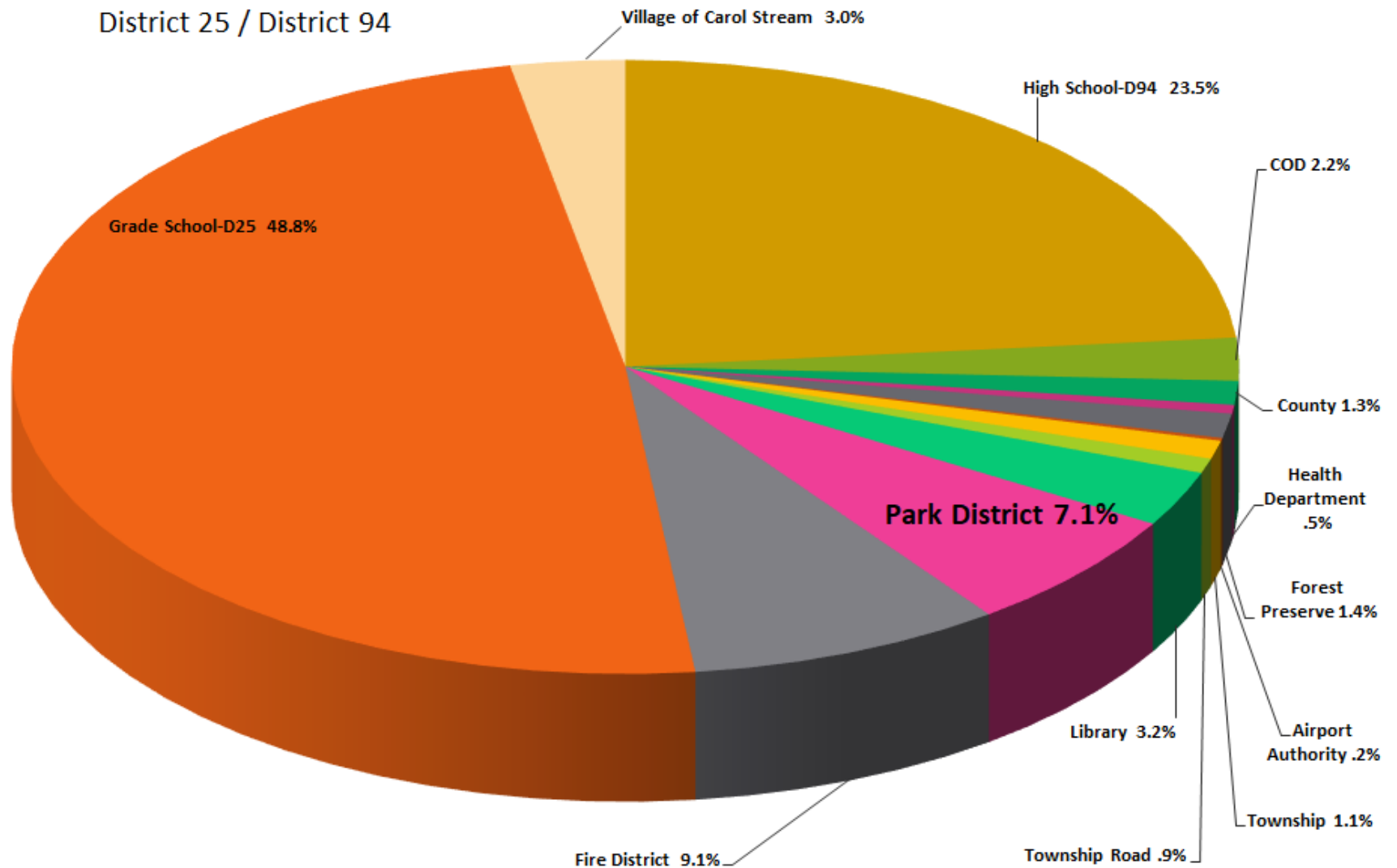
Comparison to Local Taxing Bodies
Tax Bill 2021
District 93 / District 87



Comparison to Local Taxing Bodies

Tax Bill 2021

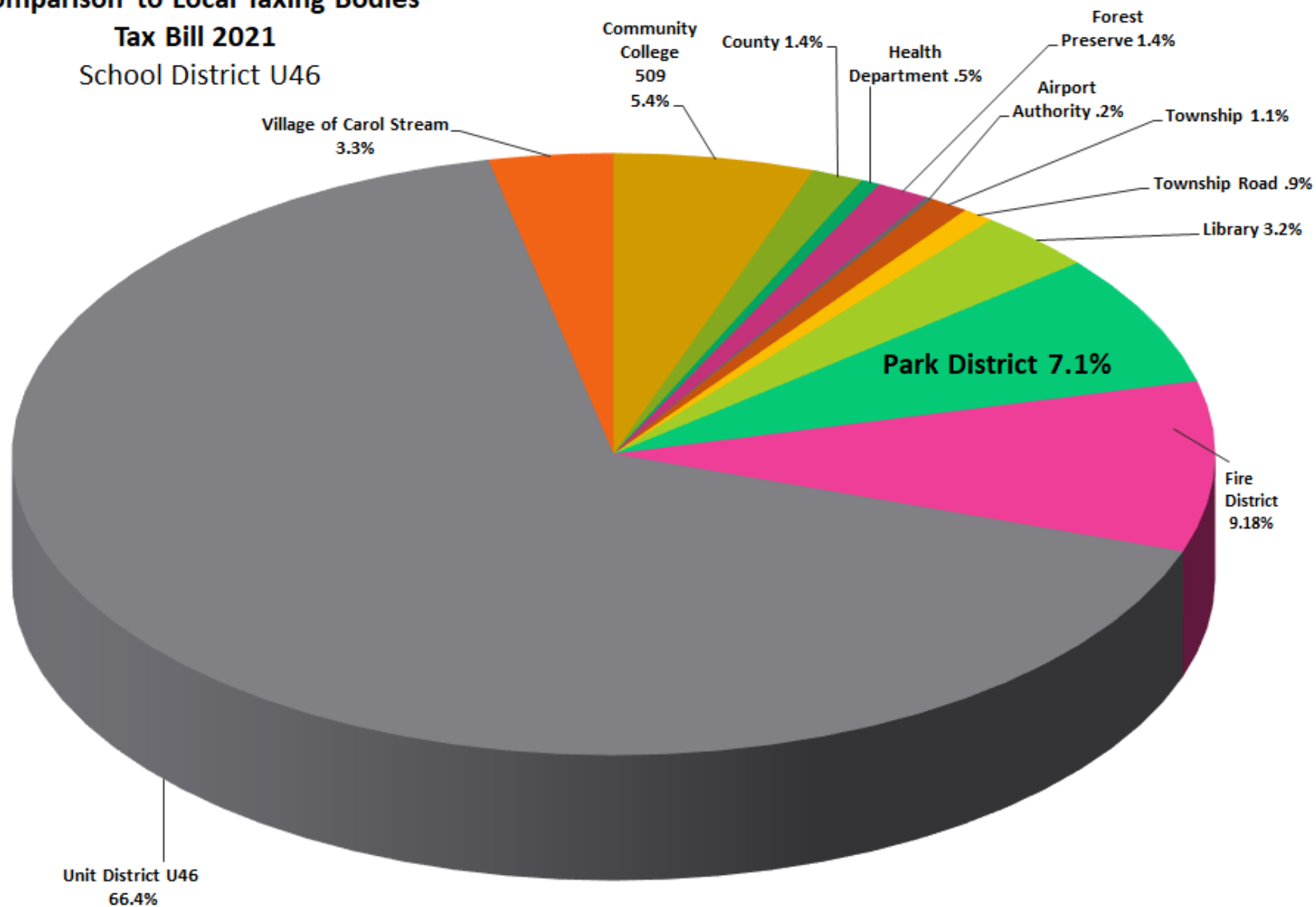
District 25 / District 94



Comparison to Local Taxing Bodies

Tax Bill 2021

School District U46





EAV & TAX RATE TRENDS

													This Column is proposed or, estimated
FUND	Tax Year 2009	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
	Collected 2010	Collected 2011	Collected 2012	Collected 2013	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022
Corporate	0.0877	0.0966	0.1141	0.1096	0.1138	0.1215	0.1143	0.1107	0.1074	0.1049	0.121	0.109	0.109
Recreation	0.0750	0.0750	0.0691	0.0957	0.0990	0.1060	0.1029	0.0948	0.0932	0.0918	0.072	0.0926	0.0926
Liability	0.0103	0.0131	0.0145	0.0166	0.019	0.0167	0.0182	0.0187	0.0178	0.0167	0.0165	0.0165	0.0165
Audit	0.0013	0.0015	0.0018	0.0021	0.0023	0.0026	0.0025	0.0019	0.0018	0.0019	0.0024	0.0021	0.0021
Social Security	0.009	0.0133	0.0132	0.0172	0.0222	0.0221	0.0232	0.0234	0.0219	0.0208	0.0216	0.0141	0.0141
IMRF	0.0100	0.0149	0.0138	0.0172	0.0252	0.0251	0.0244	0.0227	0.0229	0.0195	0.0231	0.0189	0.0189
Paving & Lighting	0.0035	0.003	0.0033	0.0027	0.0028	0.0027	0.0025	0.0023	0.0023	0.0050	0.0049	0.0050	0.0050
Special Rec	0.0400	0.0400	0.0393	0.0400	0.0400	0.0400	0.0400	0.0400	0.04	0.0400	0.0400	0.0400	0.0400
Bond & Interest	0.1492	0.1697	0.2000	0.1939	0.2844	0.3203	0.3282	0.3250	0.3233	0.3201	0.3157	0.3009	0.3009
TOTAL	\$0.3860	\$0.4271	\$0.4691	\$0.4950	\$0.6087	\$0.6570	\$0.6562	\$0.6395	\$0.6306	0.6207	0.6172	0.5991	0.5991
Total Assessed Valuation	Tax Year 2009	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
	Collected 2010	Collected 2011	Collected 2012	Collected 2013	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022
	\$ 1,569,418,993	\$ 1,462,631,567	\$ 1,408,691,557	\$ 1,292,455,037	\$ 1,211,335,668	\$ 1,182,169,118	\$ 1,231,811,338	\$ 1,313,176,615	\$ 1,386,357,406	\$ 1,469,777,952	\$ 1,522,740,769	\$ 1,541,615,718	\$ 1,589,979,566
Change in EAV from previous year	Tax Year 2009	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
	Collected 2010	Collected 2011	Collected 2012	Collected 2013	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022
Annual	-1.00%	-6.80%	-3.69%	-8.25%	-6.28%	-2.41%	4.20%	6.61%	5.57%	6.02%	3.60%	1.24%	3.14%
Cummulative						-28.43%	-24.23%	-17.63%	-12.05%	-6.04%	-2.43%	-1.19%	1.95%
Main Operating Funds (Corporate & Recreation)													
Total Taxes Collected	Tax Year 2009	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
	Collected 2010	Collected 2011	Collected 2012	Collected 2013	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022
Fund 10	1,374,629	1,407,528	1,496,988	1,413,754	1,371,528	1,428,044	1,406,120	1,452,473	1,485,409	1,481,603	1,797,657	1,705,514	2,022,020
Fund 20	1,175,574	1,092,816	1,028,742	1,234,454	1,193,157	1,245,834	1,265,877	1,243,869	1,284,833	1,285,625	1,045,512	1,434,273	1,194,080
TOTAL	2,550,203	2,500,344	2,525,730	2,648,208	2,564,685	2,673,878	2,671,997	2,696,342	2,770,242	2,767,228	2,843,169	3,139,787	3,216,100
													Difference since 2009:
													665,897
													Average increase in taxes/year since 2009
													51,223
													Cummulative average of increase/year
													2.0%

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 2022, operational taxes will represent 49.4% of Overall Operating Revenue. As consumer confidence and return to more normal business levels return, tax to non-tax revenue returns to the targeted split.

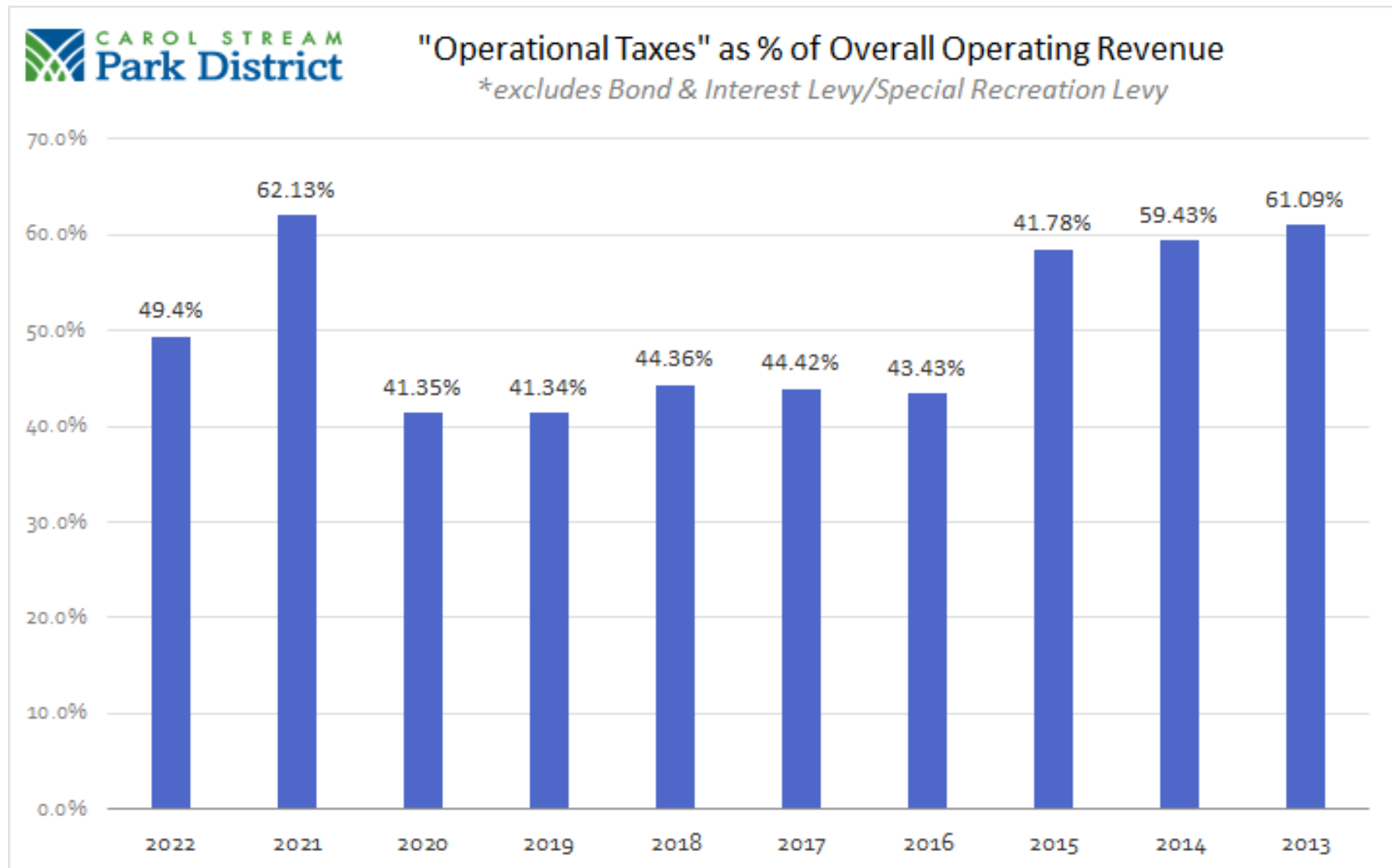
Year	Tax Revenues	Non-Tax Revenues
2022	49.43%	50.6%
2021	62.13%	37.87%
2020	41.35%	58.65%
2019	41.34%	58.66%
2018	44.42%	55.58%
2017	43.93%	56.07%
2016	43.43%	56.57%
2015	58.52%	41.48%
2014	59.43%	40.57%
2013	61.09%	38.91%

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

Staff expects the percentage of support from tax receipts will continue to decline over the next few years.

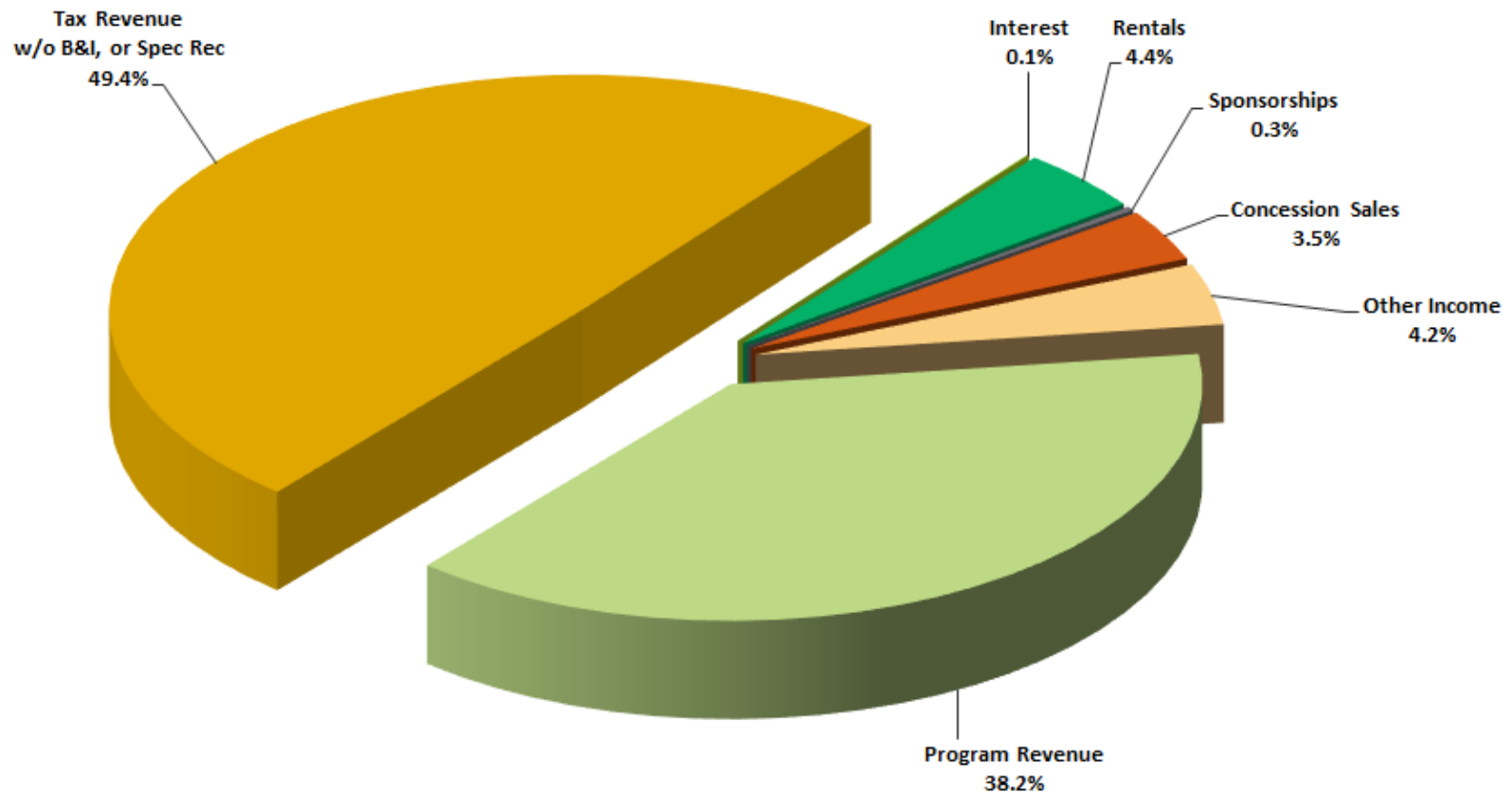
- ✓ The following graph represents Operational Tax as a % of Overall Operating Revenue (Taxes and Earned) **Page 42.**
- ✓ Details for the categories of each tax are depicted in the graph on **Page 43.**

Tax vs. Non-Tax Revenues



2022 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 which had previously had very small target balances will now target a reserve of 3-6 months of operating expenses. It may take a few years to reach the new targets.

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 to make challenging decisions about cost cuts in 2020, the continuation in 2021 not to fill previously cut positions even as business levels increased, and staff's continued expense control efforts through 2021, the Recreation Fund is expected to make good progress in recovering from the Pandemic's impact.

The **Corporate Fund** which is primarily supported by taxes continued cost controls (including not replacing previously eliminated positions) and also improved its fund balance. In 2021 many overhead expenses that were previously shared with the Recreation Fund were completely absorbed by the Corporate Fund. While some of those expenses have been shifted back to Recreation, 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 46**

A **Fund Balance Projection** is based on 'forecasts' for the end of this current budget year as of the time this presentation was prepared. 2022 budgeted performance is included to reflect next year's projected ending balances. **Page 47**



Fund Balance "Snapshot"

2022 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
2021														
Starting Fund Balance	\$ 931,939	\$ 113,936	\$ 440,378	\$ 1,691	\$ 39,051	\$ 194,358	\$ 8,164	\$ 92,908	\$ 588,869	\$ 159,231	\$ 100,000	\$ 1,165,652	\$ 129,149	\$ 787,150
Forecasted Performance														
Revenue	\$ 1,886,379	\$ 3,813	\$ 45,500	\$ 4,626,623	\$ 77,972	\$ 223,502	\$ 32,914	\$ 285,907	\$ 624,335	\$ 296,936	\$ -	\$ 4,666,808	\$ -	\$ 4,265,185
Expenses	\$ 1,736,853	\$ 1,857	\$ 7,268	\$ 4,053,890	\$ 41,515	\$ 228,897	\$ 27,750	\$ 171,260	\$ 748,851	\$ 285,137	\$ -	\$ 3,983,319	\$ 42,773	\$ 914,723
Net	\$ 149,526	\$ 1,956	\$ 38,232	\$ 572,733	\$ 36,457	\$ (5,395)	\$ 5,164	\$ 114,647	\$ (124,516)	\$ 11,799	\$ -	\$ 683,489	\$ (42,773)	\$ 3,350,462
Forecasted Ending Balance	\$ 1,081,465	\$ 115,892	\$ 478,610	\$ 574,424	\$ 75,508	\$ 188,963	\$ 13,328	\$ 207,555	\$ 464,353	\$ 171,030	\$ 100,000	\$ 1,849,141	\$ 86,376	\$ 4,137,612
2022														
Starting Fund Balance	\$ 1,081,465	\$ 115,892	\$ 478,610	\$ 574,424	\$ 75,508	\$ 188,963	\$ 13,328	\$ 207,555	\$ 464,353	\$ 171,030	\$ 100,000	\$ 1,849,141	\$ 86,376	\$ 4,137,612
Budgeted Performance														
Revenue	\$ 2,142,117	\$ 12,075	\$ 127,211	\$ 5,040,613	\$ 50,000	\$ 235,000	\$ 24,500	\$ 201,000	\$ 647,465	\$ 290,000	\$ -	\$ 5,443,490	\$ -	\$ 2,467
Expenses	\$ 2,133,392	\$ -	\$ 28,500	\$ 4,965,581	\$ 10,398	\$ 290,425	\$ 25,960	\$ 183,829	\$ 1,110,813	\$ 291,934	\$ -	\$ 5,448,833	\$ 22,483	\$ 4,129,018
Net	\$ 8,725	\$ 12,075	\$ 98,711	\$ 75,032	\$ 39,602	\$ (55,425)	\$ (1,460)	\$ 17,171	\$ (463,348)	\$ (1,934)	\$ -	\$ (5,343)	\$ (22,483)	\$ (4,126,551)
Budgeted Ending Balance	\$ 1,090,190	\$ 127,967	\$ 577,321	\$ 649,456	\$ 115,110	\$ 133,538	\$ 11,868	\$ 223,726	\$ 1,005	\$ 169,096	\$ 100,000	\$ 1,843,798	\$ 63,893	\$ 11,061
Budgeted Ending Balance:	\$ 1,090,190	\$ 127,967	\$ 577,321	\$ 649,456	\$ 115,110	\$ 133,538	\$ 11,868	\$ 223,726	\$ 1,005	\$ 169,096	\$ 100,000	\$ 1,843,798	\$ 91,843	\$ 11,061
NEW Target Balances:	\$ 888,913	\$ 200,000	\$ 500,000	\$1,765,399	per plans	\$ 121,010	\$ 10,817	\$ 76,595	per plans	\$ 121,639	\$ 100,000	per debt schedule	per plans	per plans



Fund Balance Projections

		Beginning	Estimated	Estimated	Est. Ending	Budgeted	Budgeted	Budgeted	Est. Ending	Corporate Fund Target		
		Fund Balance	Revenue	Expenses	Fund Balance	TAXES	Other Revenue	Expenses	Fund Balance	Target Balance	Variance to Target Balances	
#	FUND 10 - Corporate	1/1/2021	12/31/2021	12/31/2021	12/31/2021	FY 2022	FY 2022	FY 2022	12/31/2022			
10-10	Corporate - Finance/Administration	\$ 931,939	\$ 1,870,614	\$ 655,729	\$ 1,081,465	\$ 2,022,020	\$ 105,922	\$ 742,764	\$ 1,090,190	\$ 888,913	\$ 201,277	<-Over Target Balance
10-12	Corporate - Marketing/Communication		\$ -	\$ 165,895			\$ -	\$ 177,092				
10-15	Corporate - Parks		\$ 15,765	\$ 758,396			\$ 14,175	\$ 981,347				
10-28	Corporate - Maintenance Facility		\$ -	\$ 29,230			\$ -	\$ 32,557				
10-62	Corporate - Registration Services		\$ -	\$ 127,603			\$ -	\$ 199,632				
11-00	Corporate - Repair/Replacement	\$ 113,936	\$ 3,813	\$ 1,857	\$ 115,892		\$ 12,075	\$ -	\$ 127,967	\$ 200,000	\$ (72,033)	<-Under 'suggested' R&R Target
	Total Corp Fund	\$ 1,045,875	\$ 1,890,192	\$ 1,738,710	\$ 1,197,357	\$ 2,022,020	\$ 132,172	\$ 2,133,392	\$ 1,218,157	\$ 1,088,913	\$ 129,244	<-Combined (10,11) over Target
Ancillary Operating Funds (21,22,23,24,26)										Ancillary Funds Targets		
21	Paving & Lighting Fund	\$ 39,051	77,972	41,515	\$ 75,508	\$ 50,000		\$ 10,398	\$ 115,110	per plans		
22	F.I.C.A. Fund	\$ 194,358	223,502	228,897	\$ 188,963	\$ 235,000		\$ 290,425	\$ 133,538	\$ 121,010	\$ 12,528	<-Over Target Balance
23	Audit Fund	\$ 8,164	32,914	27,750	\$ 13,328	\$ 24,500		\$ 25,960	\$ 11,868	\$ 10,817	\$ 1,051	<-Over Target Balance
24	Liability Insurance Fund	\$ 92,908	285,907	\$ 171,260	\$ 207,555	\$ 200,000		\$ 183,829	\$ 223,726	\$ 76,595	\$ 147,131	<-Over Target Balance
26	IMRF Fund	\$ 159,231	296,936	285,137	\$ 171,030	\$ 290,000		\$ 291,934	\$ 169,096	\$ 121,639	\$ 47,457	<-Over Target Balance
	Total Ancillary Funds	\$ 493,712	\$ 917,231	\$ 754,559	\$ 656,384	\$ 799,500	\$ -	\$ 802,546	\$ 653,338	\$ 330,062	\$ 208,166	<-Over Target Balance
	CORP/R&R/ANCILLARY TOTALS	\$ 1,539,587	\$ 2,807,423	\$ 2,493,269	\$ 1,853,741	\$ 2,821,520	\$ 132,172	\$ 2,935,938	\$ 1,871,495	Combined Corporate/Corp R&R/Ancillary Target		
										\$ 1,418,975	\$ 452,520	<-Over Target Balance
										Recreation Fund		
										Target Balance	Variance to Target Balances	
#	FUND 20 - Recreation											
20-10	Recreation - Finance/Administration	\$ 1,691	\$ 1,442,339	\$ 174,873	\$ 574,424	\$ 1,194,080	\$ 1,850	\$ 195,870	\$ 649,456	\$ 1,765,399	\$ (1,115,943)	<-Under Target Balance
20-12	Recreation - Marketing/ Communication		\$ -	\$ -			\$ -	\$ 50,825				
20-13	Recreation - Fountain View Facility		\$ 8,637	\$ 354,247			\$ 13,903	\$ 399,852				
20-14	Recreation - Concessions		\$ 258,327	\$ 203,484			\$ 261,683	\$ 163,480				
20-15	Recreation - Facility Services		\$ -	\$ 397,893			\$ -	\$ 482,180				
20-23	Recreation - Simkus Facility		\$ -	\$ 111,988			\$ -	\$ 133,747				
20-24	Recreation - Coral Cove Facility		\$ -	\$ 133,687			\$ -	\$ 101,703				
20-26	Recreation - Evergreen Gym Facility		\$ -	\$ 9,550			\$ -	\$ 9,550				
20-27	Recreation - Elk Trail Facility		\$ -	\$ 7,855			\$ -	\$ -				
20-60	Recreation - Programs		\$ 2,917,320	\$ 2,488,532			\$ 3,569,097	\$ 3,200,182				
20-62	Recreation - Registration Services		\$ -	\$ 85,728			\$ -	\$ 125,884				
20-64	Recreation - McCaslin		\$ -	\$ 63,224			\$ -	\$ 71,430				
20-65	Recreation - Miniature Golf		\$ -	\$ 22,829			\$ -	\$ 30,878				
12-00	Recreation - Repair/Replacement	\$ 440,378	\$ 45,500	\$ 7,268	\$ 478,610		\$ 127,211	\$ 28,500	\$ 577,321	\$ 500,000	\$ 77,321	<-Over Target Balance
	REC/R&R TOTALS	\$ 442,069	\$ 4,672,123	\$ 4,061,158	\$ 1,053,034	\$ 1,194,080	\$ 3,973,744	\$ 4,994,081	\$ 1,226,777			
#	Capital, Cap-Exempt, Special Rec, Bond/Interest, Working Cash									Combined Recreation (and) Recreation R&R		
25	Special Recreation Fund	\$ 588,869	\$ 624,335	\$ 748,851	\$ 464,353	\$ 647,390	\$ 75	\$ 1,110,813	\$ 1,005	\$ 2,265,399	\$ (1,038,622)	<-Under Target Balance
29	Working Cash Fund	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000			
30	Bond & Interest Fund	\$ 1,165,652	\$ 4,666,808	\$ 3,983,319	\$ 1,849,141	\$ 5,443,490	\$ -	\$ 5,448,833	\$ 1,843,798			
34-00	Capital Technology Fund	\$ 129,149	\$ -	\$ 42,773	\$ 86,376	\$ -	\$ -	\$ 22,483	\$ 63,893			
42-00	Capital Projects Fund	\$ 787,150	\$ 4,265,185	\$ 914,723	\$ 4,137,612	\$ -	\$ 2,467	\$ 4,129,018	\$ 11,061			
	Totals	\$ 4,752,476	\$ 17,035,874	\$ 12,244,093	\$ 9,544,257	\$ 10,106,480	\$ 4,108,458	\$ 18,641,166	\$ 5,118,029			
						Total Rev:	\$ 14,214,938					

Rec Fund Target Balance Notes

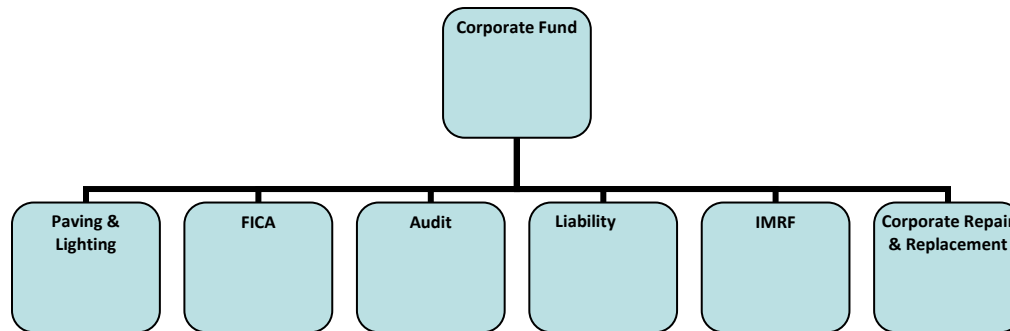
1. Target is calculated as 5/12 of operating expenses, excluding the Programs (20-60) and which are self supporting, and Repair & Replacement Fund.

Notes for Spec Rec, Tech & Capital

Budgeted Expenses to not include contingency lines; although full spend down (contingency) is listed in the B&A Ordinance.

Fund Descriptions *Corporate*

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



As detailed on Page 50:

The 2022 target balance for the Corporate Fund individually is \$888,913.

- We have budgeted to end 2022 at \$1,090,190.

The 2022 target balance for the Corporate Repair & Replacement Fund is \$200,000.

- We have budgeted to end 2021 at \$127,967.

The 2022 target balance for combined Ancillary Funds is \$330,062.

- We have budgeted to end 2021 at \$653,338.
- Each ancillary category has its own target balance.
- Future levy's will be reduced to bring the fund balances down.

The 2022 target balance for the Combined Corporate, Corporate Repair & Replacement, and Ancillary Funds is \$1,418,975.

- We have budgeted to end 2022 at \$1,871,495

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 57**

The 2022 target balance for the Recreation Fund is \$1,765,399.

- We have budgeted to end 2022 at \$649,456.

The 2022 target balance for the Recreation Repair & Replacement Fund is \$500,000.

- We have budgeted to end 2022 at \$577,321.

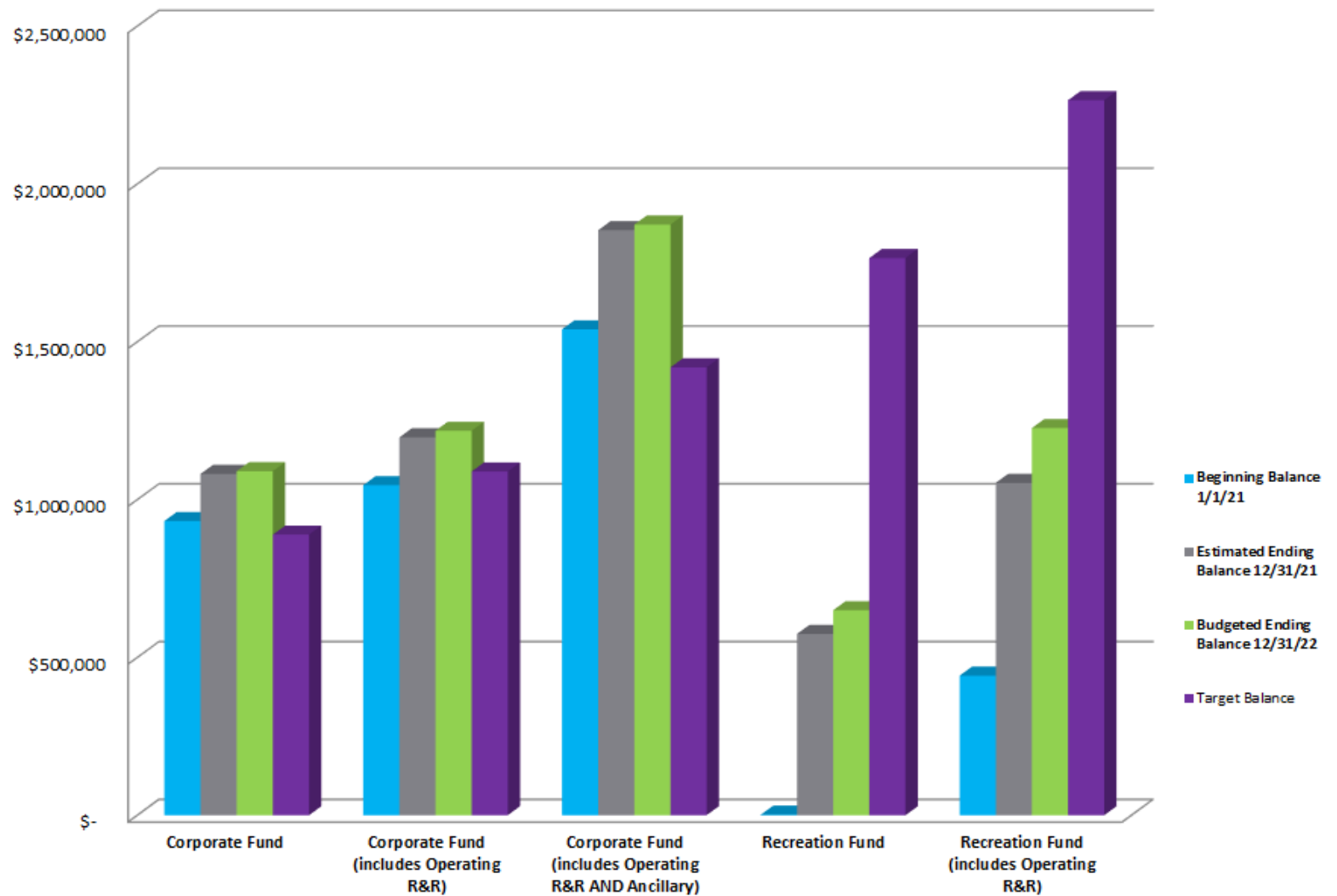
The target balance for the Combined Recreation and, Recreation Repair & Replacement Funds is \$2,265,399.

- We have budgeted to end the year at \$1,226,777.

Page 50 shows the Corporate and Recreation Funds performance in relation to their targets.

Performance Against Targets

Corporate / Recreation



Fund Descriptions
Capital & Cap-Exempt

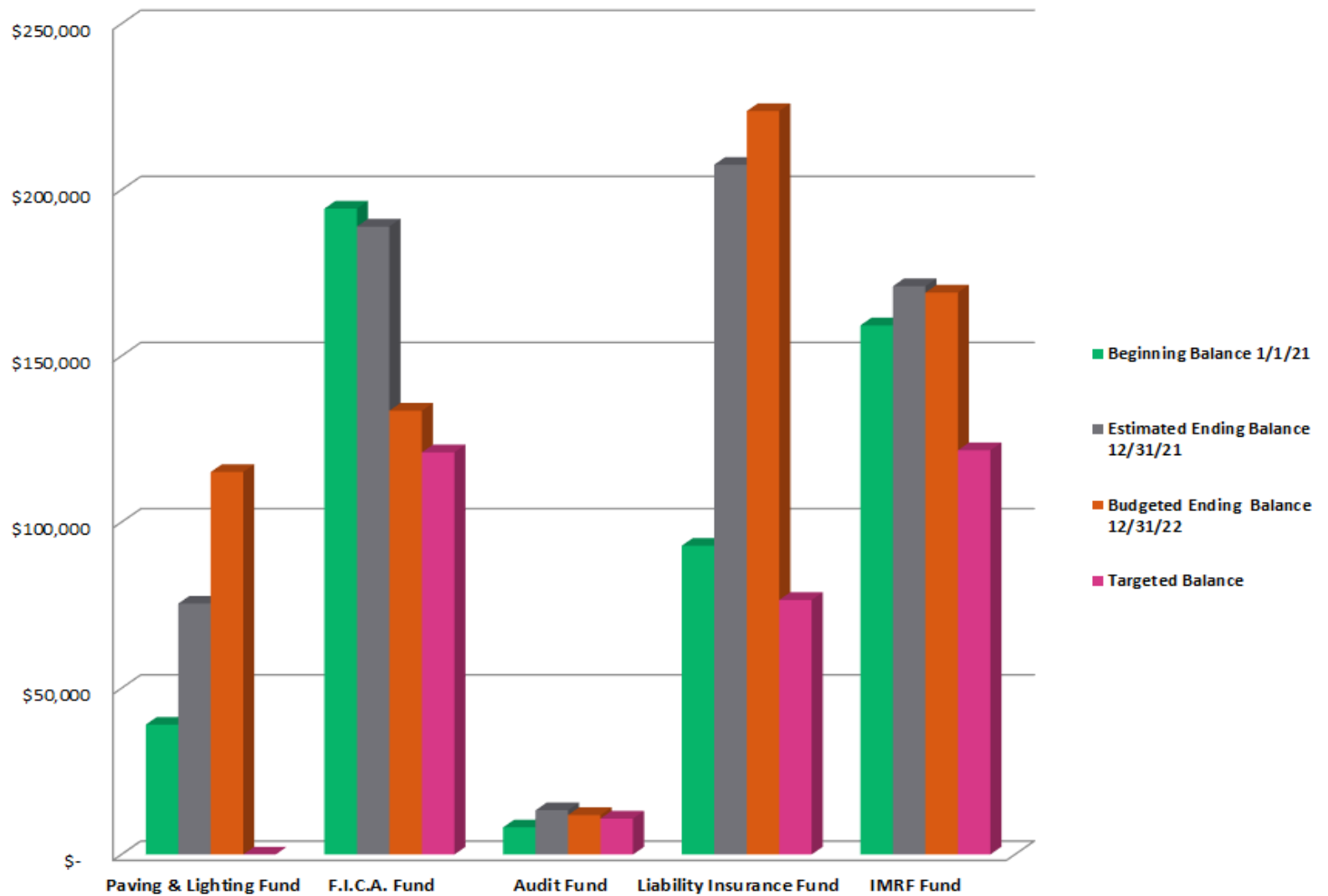
The **Special Recreation** Fund does not require a specific balance. Its dollars are restricted for use in removing physical barriers to accommodate physical handicaps, and providing inclusion services. The District has been building funds to accommodate its ADA Transition Plan which sited approximately \$4M in improvements. In 2022, Special Recreation Funds will be used to make accessible improvements to 3 major projects: Community Park, Coral Cove Water park, and Park on the Green.

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.

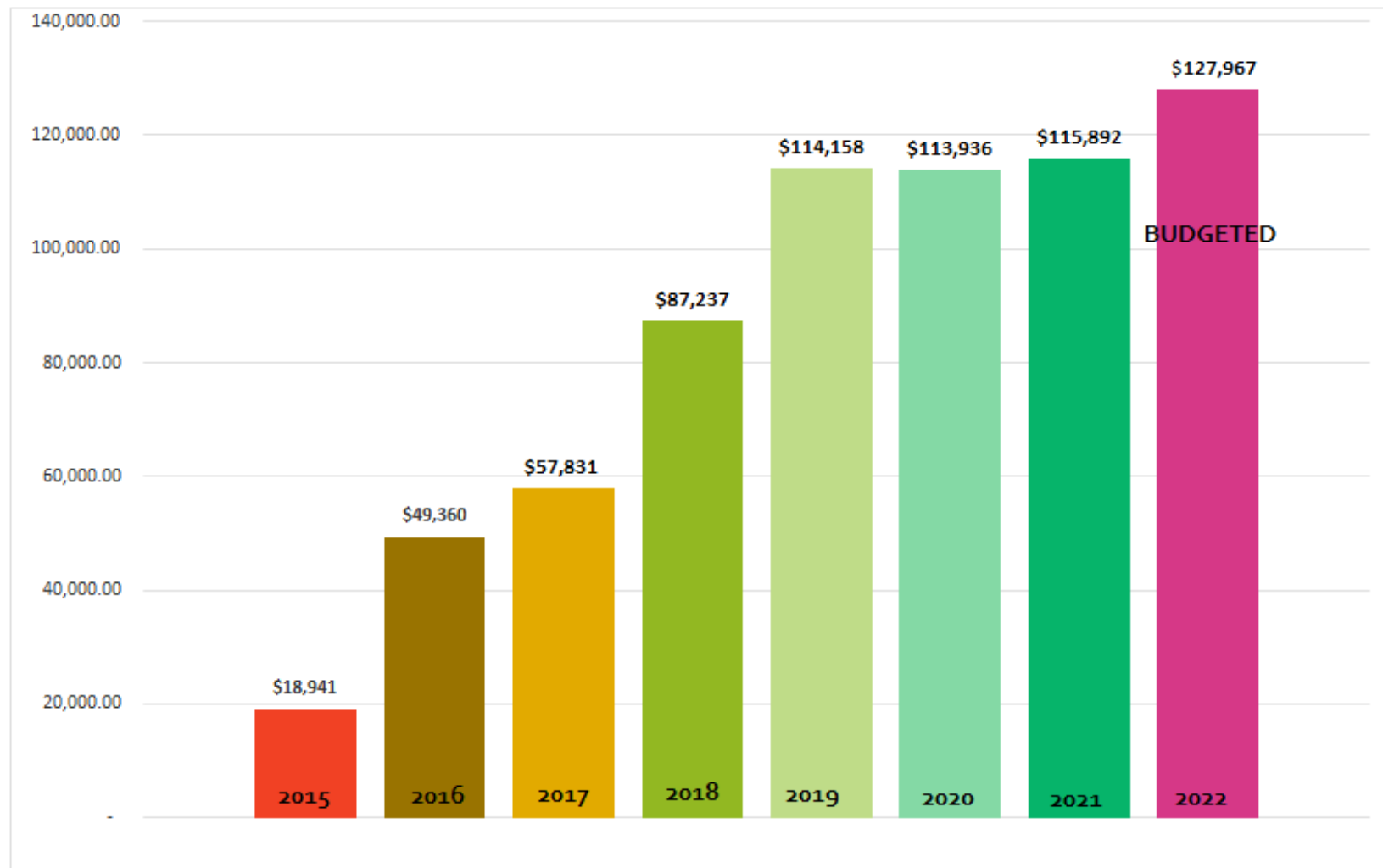
Although this practice was put on hold for 2020 and 2021, it was reinstituted in the 2022 Proposed Budget. Earned revenues are shifted to specific categories in each of these funds each year. These funds are only restricted by the District and can be diverted for other expenses should an emergency situation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

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

Corporate Operational Repair/Replacement BUDGET

AS OF 10/31/2021	General	Bark Park	IT Replace / Summary	Totals
	11-7XX	11-724	11-713	
12/31/2015	18,941.17	-	-	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	-	(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	811.48	3,000.00	-	3,811.48
Expenditures	-	(1,855.07)	-	(1,855.07)
12/30/2021	56,591.67	5,350.33	53,950.00	115,892.00
BUDGETED:				
Revenues	75.00	2,000.00	10,000.00	12,075.00
Expenditures	-	-	-	-
12/30/2022	56,666.67	7,350.33	63,950.00	127,967.00

CORPORATE Operating Repair & Replacement Fund
Annual Ending Balance
Fiscal Years 2015 - 2022



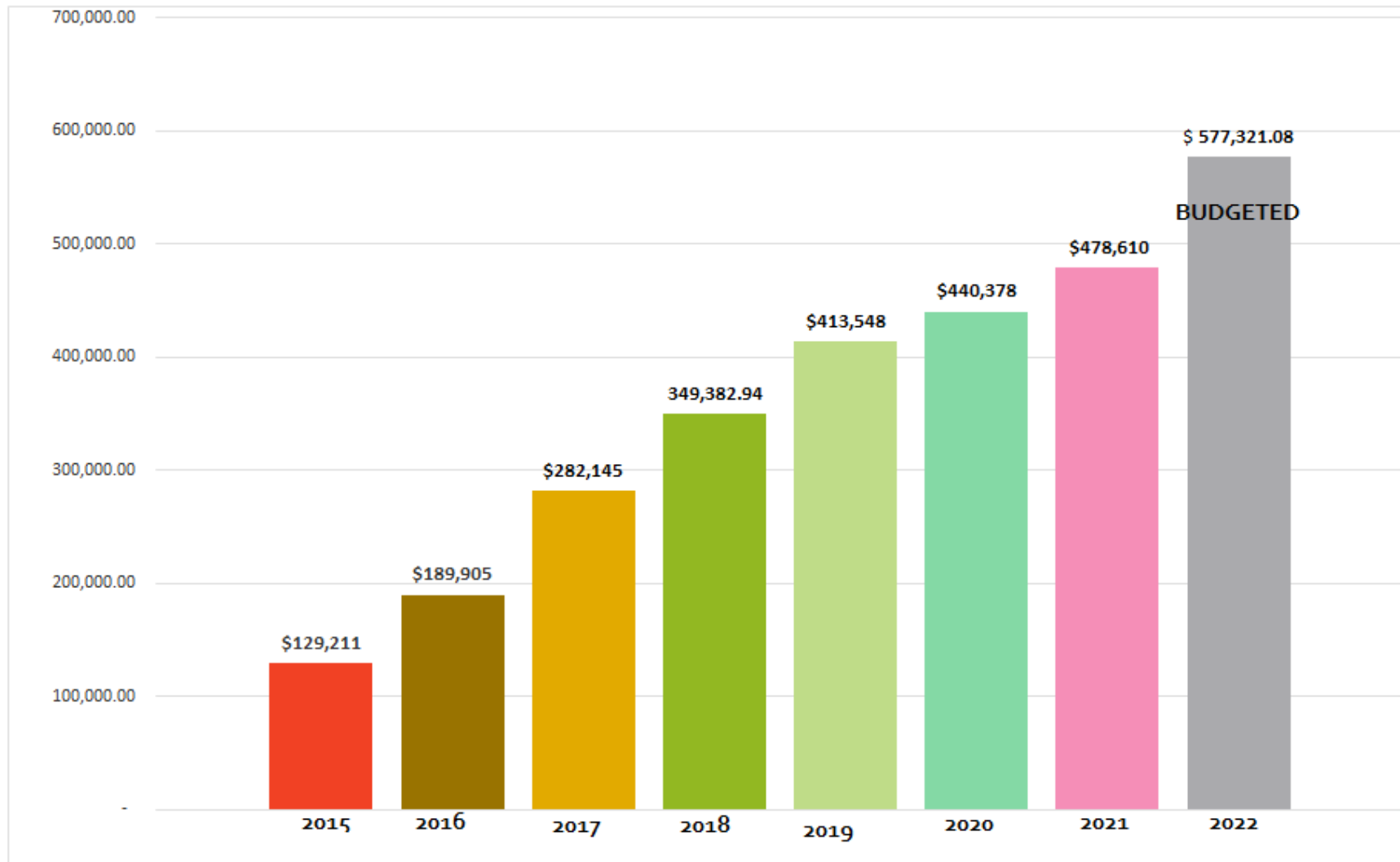
Recreation Operational Repair/Replacement

AS OF 10/31/21	Program Surcharge	CSYFA- GBN Turf	Gym 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	8,105.00	-	-	1,000.00	-	-	-	-	44,105.00
Expenditures	(2,643.85)	-	-	-	-	-	-	(3,229.00)	-	-	-	-	(5,872.85)
12/30/2021	34,889.99	32,000.00	3,899.13	265,315.00	116,515.32	4,219.75	3,479.00	5,175.00	2,821.83	2,838.11	7,386.87	70.08	478,610.08
BUDGETED:													
Revenues	25,000.00	-	7,829.00	35,000.00	16,409.00	3,750.00	1,800.00	28,725.00	1,725.00	1,640.00	4,942.00	391.00	127,211.00
Expenditures	(10,000.00)	-	-	-	-	-	-	(8,500.00)	-	-	(10,000.00)	-	(28,500.00)
12/30/2022	49,889.99	32,000.00	11,728.13	300,315.00	136,771.87	7,969.75	5,279.00	25,400.00	4,546.83	4,478.11	2,328.87	461.08	577,321.08

RECREATION Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2015 - 2022

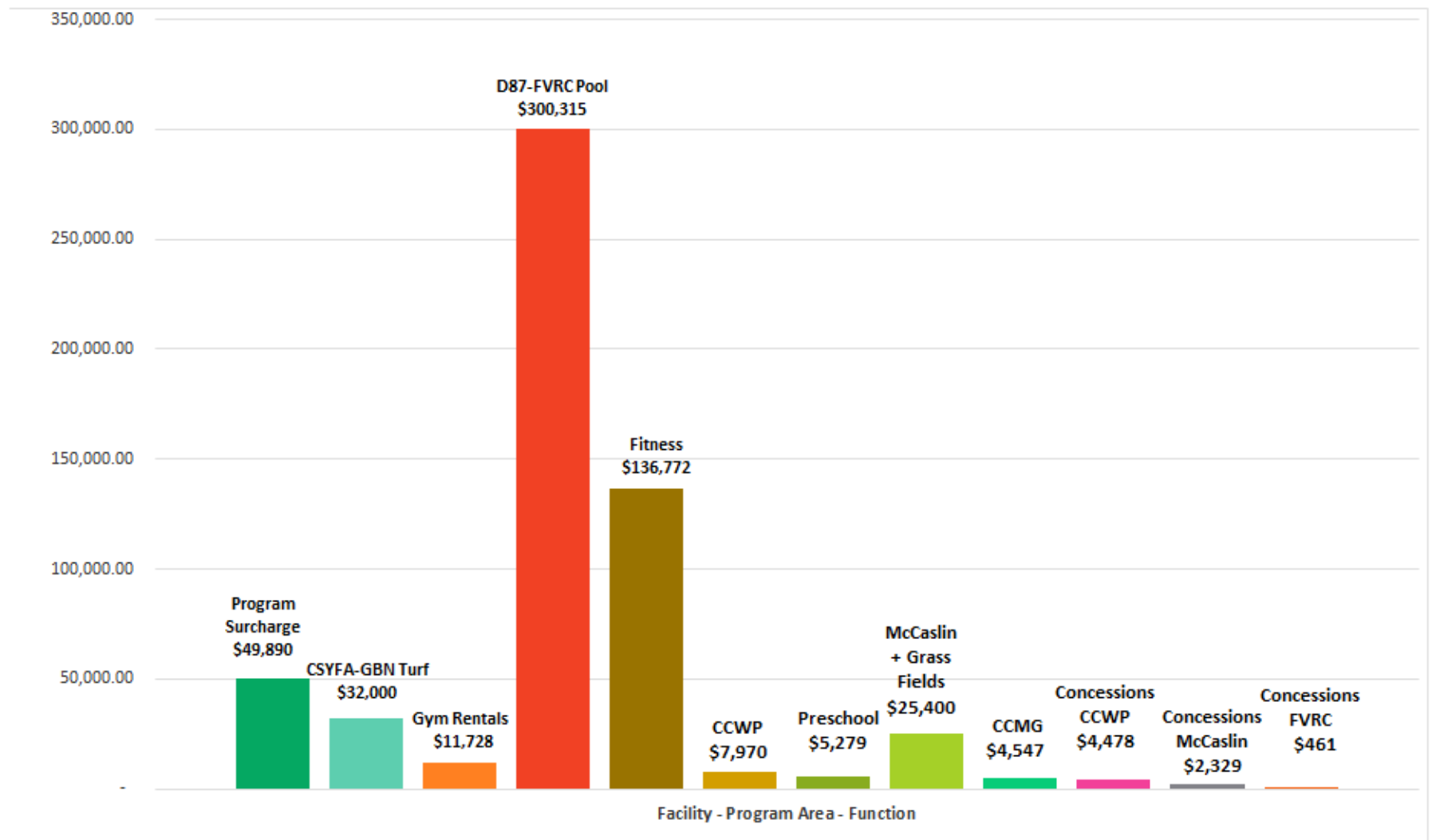


RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2022



2022 Proposed Budget

Corporate Fund
Funds 10 & 11

The Corporate Fund budget 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:	\$ 888,913
Corporate R&R	\$ 200,000
Paving & Lighting:	per plans
FICA:	\$ 121,010
Audit:	\$ 10,817
Liability:	\$ 76,595
IMRF:	\$ 121,639
<hr/>	
Combined Target Balance:	\$1,418,975

Estimated 2022 Starting Balance:

Corporate:	\$ 1,081,465
Corporate R&R	\$ 115,892
Paving & Lighting:	\$ 75,508
FICA:	\$ 188,963
Audit:	\$ 13,328
Liability:	\$ 207,555
IMRF:	\$ 171,030
<hr/>	

Combined Fund Balance: \$ 1,853,741

Budgeted 2022 Ending Balance:

Corporate:	\$ 1,090,190
Corporate R&R	\$ 127,967
Paving & Lighting:	\$ 115,110
FICA:	\$ 133,538
Audit:	\$ 11,868
Liability:	\$ 223,726
IMRF:	\$ 169,096
<hr/>	

Combined Fund Balance: \$ 1,871,495

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

10 -CORPORATE FUND
FINANCE/ADMINISTRATION

		2018	2019	2020	(-----	2021	(-----)	2022	(-----)
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
					BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-10-00-410	PROPERTY TAXES - CURRENT	1,492,264	1,531,687	1,786,077	1,765,000	1,678,801	0	2,022,020	
4-10-00-411	CORPORATE REPLACEMENT TA	76,447	95,042	84,944	70,000	141,108	0	100,000	
4-10-00-412	PROPERTY TAXES - PRIOR	8,332	16	34	100	23	0	100	
4-10-00-420	INTEREST	44,383	50,087	33,623	17,000	15,183	0	2,822	
4-10-00-481	RECOVERY OF COST	<u>2,612</u>	<u>5,513</u>	<u>9,760</u>	<u>4,500</u>	<u>6,045</u>	<u>0</u>	<u>3,000</u>	
TOTAL REVENUES		1,624,038	1,682,345	1,914,438	1,856,600	1,841,160	0	2,127,942	
<u>EXPENDITURES</u>									
5-10-00-511	FULL-TIME LABOR	341,654	296,201	442,585	387,874	331,855	0	407,114	
5-10-00-521	PART-TIME LABOR	11,440	7,899	6,291	21,059	15,350	0	21,500	
5-10-00-534	PHYSICAL/DRUG TESTING (95)		0	0	0	0	0	0	
5-10-00-535-000	GROUP MEDICAL	67,174	64,491	44,982	52,243	31,888	0	44,869	
5-10-00-540	SECTION 125 PLAN	145	434	450	900	850	0	900	
5-10-00-546	TELEPHONE	2,077	2,648	3,297	3,469	2,889	0	4,632	
5-10-00-551	ATTORNEY	6,720	5,954	6,712	4,000	3,626	0	4,000	
5-10-00-552	FINANCIAL	450	118	1,069	91,150	85,540	0	111,250	
5-10-00-553	PRINTING	494	612	165	200	0	0	150	
5-10-00-555	PUBLIC NOTICES	370	74	77	390	163	0	415	
5-10-00-556	MAINTENANCE CONTRACTS	31,732	31,779	75,911	80,560	70,700	0	78,850	
5-10-00-559	TRAINING/SEMINARS	3,854	6,525	2,934	1,030	3,544	0	6,480	
5-10-00-560	MEETINGS	2,766	1,898	527	640	179	0	840	
5-10-00-561	MEMBERSHIP DUES	11,696	10,289	10,011	10,415	10,251	0	10,600	
5-10-00-564	CONSULTING	9,120	0	0	0	0	0	0	
5-10-00-570	CONTRACTUAL SERVICES	675	0	0	0	0	0	0	
5-10-00-590	OTHER SERVICES	9,501	8,857	3,644	12,854	11,673	0	8,379	
5-10-00-609	INTERFUND TRF-FINANCE/AD	4,650	4,650	0	0	0	0	10,000	
5-10-00-620	STAFF INCENTIVE	4,022	5,259	1,161	2,860	1,444	0	4,485	
5-10-00-647	MINOR EQUIPMENT-SAFETY	0	0	72	200	24	0	150	
5-10-00-648	MINOR EQUIPMENT-TECHNOLO	0	669	0	200	82	0	700	
5-10-00-650	EQUIPMENT RENTAL	0	0	945	1,260	1,582	0	1,260	
5-10-00-651	MINOR EQUIPMENT	118	99	323	100	110	0	100	
5-10-00-652	OFFICE SUPPLIES	0	0	108	975	114	0	4,800	
5-10-00-657	CLOTHING SUPPLIES	455	1,899	1,535	0	0	0	2,790	
5-10-00-668	COMMISSIONER EXPENSE	9,382	11,762	4,711	8,610	2,738	0	12,400	
5-10-00-669	POSTAGE	1,591	2,191	1,418	3,150	1,600	0	3,150	
5-10-00-670	PUBLICATIONS/BOOKS	589	132	0	100	22	0	150	
5-10-00-671	PROMOTIONAL SUPPLIES	750	750	0	0	0	0	750	
5-10-00-690	DEPARTMENT SUPPLIES	<u>2,094</u>	<u>2,462</u>	<u>310</u>	<u>2,150</u>	<u>500</u>	<u>0</u>	<u>2,050</u>	
TOTAL EXPENDITURES		523,422	467,651	609,237	686,389	576,723	0	742,764	
REVENUE OVER/(UNDER) EXPENDITURES		1,100,616	1,214,694	1,305,200	1,170,211	1,264,437	0	1,385,178	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

10 -CORPORATE FUND
MARKETING

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>REVENUES</u>									
<hr/>									
<u>EXPENDITURES</u>									
5-12-00-511	FULL-TIME LABOR	97,676	103,304	98,290	108,222	91,989	0	111,468	
5-12-00-521	PART-TIME LABOR	11,556	16,649	4,520	11,796	1,336	0	14,065	
5-12-00-535-000	GROUP MEDICAL	27,431	29,878	24,616	25,355	20,975	0	26,489	
5-12-00-546	TELEPHONE	734	701	862	864	821	0	960	
5-12-00-553	PRINTING	394	693	0	18,385	4,784	0	200	
5-12-00-554	ADVERTISING	1,101	880	90	1,800	105	0	0	
5-12-00-556	MAINTENANCE CONTRACTS	3,749	3,418	5,589	4,240	3,509	0	9,290	
5-12-00-559	TRAINING/SEMINAR	199	1,966	0	0	0	0	100	
5-12-00-560	MEETING	120	268	0	0	0	0	0	
5-12-00-561	MEMBERSHIP DUES	704	714	939	714	264	0	714	
5-12-00-562	REPAIR SERVICES	0	200	0	550	0	0	600	
5-12-00-570	CONTRACTUAL SERVICES	4,903	0	65	5,750	2,979	0	6,000	
5-12-00-590	OTHER SERVICES	4,883	5,365	9,035	5,651	4,799	0	7,031	
5-12-00-591	PART TIME LABOR - NON R(	25)	0	0	0	0	0	0	
5-12-00-592	PROGRAM SUPPLIES	0	0	0	2,135	563	0	0	
5-12-00-609	INTERFUND TRANSFER	1,350	750	0	0	0	0	0	
5-12-00-651	MINOR EQUIPMENT	2,238	2,762	2,683	1,225	4,472	0	175	
5-12-00-657	CLOTHING	0	0	70	0	0	0	0	
5-12-00-669	POSTAGE	0	0	0	7,735	3,245	0	0	
5-12-00-690	DEPARTMENT SUPPLIES	565	909	589	4,355	2,110	0	0	
TOTAL EXPENDITURES		157,577	168,456	147,348	198,777	141,949	0	177,092	
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(157,577)	(168,456)	(147,348)	(198,777)	(141,949)	0	(177,092)	

10 -CORPORATE FUND
PARKS

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-15-00-433	RENTAL EQUIPMENT	1,325	1,250	0	1,500	1,000	0	1,500	
4-15-00-434	RENTAL GRASS FIELDS	47,568	57,128	0	0	0	0	0	
4-15-00-435	RENTAL PARK/SHELTER	7,635	8,545	0	0	0	0	0	
4-15-00-441	MEMBERSHIP PASS-DOG PARK	11,735	11,665	7,664	11,275	10,453	0	11,275	
4-15-00-461	DONATIONS	0	0	1,527	0	0	0	0	
4-15-00-480	AFFILIATE RECOVERY OF CO	25,703	36,085	0	0	0	0	0	
4-15-00-481	RECOVERY OF COST	107	595	21,044	0	8,808	0	0	
4-15-00-481-060	RECOVERY OF COST-MEMORIA	1,075	1,750	2,100	1,400	1,400	0	1,400	
TOTAL REVENUES		95,148	117,017	32,334	14,175	21,661	0	14,175	
<u>EXPENDITURES</u>									
5-15-00-511	FULL-TIME LABOR	497,946	531,283	498,169	448,596	376,653	0	458,129	
5-15-00-512	FULL-TIME OVERTIME	12,438	14,854	3,580	14,280	14,140	0	14,708	
5-15-00-521	PART-TIME LABOR	15,006	18,046	6,903	15,180	7,645	0	18,000	
5-15-00-522	PART-TIME OVERTIME	83	55	0	0	50	0	0	
5-15-00-535-000	GROUP MEDICAL	108,551	123,971	109,775	95,045	65,234	0	82,950	
5-15-00-544	GAS	0	91	0	0	0	0	0	
5-15-00-545	WATER/SEWER	0	227	4,900	0	0	0	0	
5-15-00-545-079	WATER/SEWER-ARMSTRONG RE	435	534	261	510	1,516	0	560	
5-15-00-545-080	WATER/SEWER-ARMSTRONG FO	22	359	0	310	10	0	50	
5-15-00-545-081	WATER/SEWER-COMMUNITY PA	0	0	153	150	213	0	310	
5-15-00-545-089	WATER/SEWER-HAMPE	425	518	230	440	248	0	250	
5-15-00-545-095	WATER/SEWER-RED HAWK	75	145	81	110	139	0	120	
5-15-00-545-096	WATER/SEWER-SLEPICKA	150	135	192	150	213	0	170	
5-15-00-546	TELEPHONE	4,673	4,538	4,037	3,876	2,768	0	4,200	
5-15-00-547-083	ELECTRIC-ARMSTRONG PARK	0	0	2,132	6,750	1,806	0	2,260	
5-15-00-547-085	ELECTRIC-ARMSTRONG PARK	4,911	7,912	6,549	4,890	4,170	0	5,070	
5-15-00-547-086	ELECTRIC-BIERMAN	426	321	318	320	261	0	330	
5-15-00-547-089	ELECTRIC-HAMPE	1,940	1,836	1,808	2,010	1,631	0	2,200	
5-15-00-547-093	ELECTRIC-MEMORIAL PARK	302	241	228	230	193	0	240	
5-15-00-547-094	ELECTRIC-POND AERATORS	1,823	1,679	1,409	1,410	1,144	0	1,490	
5-15-00-547-095	ELECTRIC-RED HAWK	3,148	3,577	2,418	2,630	2,603	0	3,510	
5-15-00-547-096	ELECTRIC-SLEPICKA	537	378	372	380	313	0	400	
5-15-00-547-097	ELECTRIC-UNDERPASS IL64	653	517	557	570	456	0	570	
5-15-00-547-098	ELECTRIC-CAROLSHIRE PARK	0	45	398	440	391	0	450	
5-15-00-548	REFUSE	10,387	11,537	6,496	8,540	8,235	0	8,810	
5-15-00-549	PORT-O-LETS- FOR RENTALS	555	1,149	0	0	0	0	0	
5-15-00-553	PRINTING	66	46	0	100	15	0	0	
5-15-00-554	ADVERTISING	0	63	0	0	75	0	0	
5-15-00-555	PUBLIC NOTICES	0	150	0	75	0	0	225	
5-15-00-556	MAINTENANCE CONTRACTS	6,120	6,329	5,707	6,520	4,759	0	5,790	
5-15-00-556-045	MAINT CONTRACTS-BASEBALL	3,148	5,166	3,113	5,850	0	0	5,480	
5-15-00-556-048	MAINT CONTRACTS-LANDSCAP	83,308	73,261	65,407	73,210	76,452	0	236,300	
5-15-00-559	TRAINING/SEMINARS	2,393	4,773	419	1,320	480	0	4,270	
5-15-00-560	MEETINGS	816	1,022	371	400	269	0	400	
5-15-00-561	MEMBERSHIP DUES	225	329	424	544	364	0	340	
5-15-00-562	REPAIR SERVICES	19,267	18,006	4,258	5,300	9,549	0	7,000	
5-15-00-562-058	REPAIR SERVICES-VANDALIS	772	160	0	0	0	0	0	

10 -CORPORATE FUND
PARKS

		(----- 2021 -----) (----- 2022 -----)						
	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-15-00-568	PERMITS/LICENSES	354	385	135	390	77	0	340
5-15-00-570	CONTRACTUAL SERVICES	0	0	1,845	0	0	0	0
5-15-00-590	OTHER SERVICES	0	300	0	0	0	0	0
5-15-00-591	PGM SALARIES-RENTALS	4,924	4,292	0	0	0	0	0
5-15-00-609	INTERFUND TRANSFER-PARKS	1,515	2,085	0	0	0	0	2,000
5-15-00-650	EQUIPMENT RENTAL	0	1,351	931	1,200	1,063	0	4,700
5-15-00-651	MINOR EQUIPMENT	8,238	11,532	6,482	8,407	5,649	0	6,335
5-15-00-652	OFFICE SUPPLIES	608	373	176	100	0	0	50
5-15-00-653	HORTICULTURAL SUPPLIES	4,823	9,805	946	8,380	8,494	0	8,530
5-15-00-653-058	HORTICULTURE SUPPLIES-VA	0	0	206	0	0	0	0
5-15-00-653-060	HORTICULTURE SUPPLIES-ME	1,160	1,135	2,540	1,400	1,228	0	1,400
5-15-00-656	JANITORIAL SUPPLIES	3,239	2,163	3,168	2,905	3,741	0	3,600
5-15-00-657	CLOTHING SUPPLIES	2,631	3,930	727	3,350	2,083	0	3,270
5-15-00-659	VEHICLE FUELS	22,765	21,063	12,265	23,000	13,448	0	17,950
5-15-00-659-040	VEHICLE FUELS-MOWERS	4,497	5,104	2,825	4,000	2,814	0	2,100
5-15-00-660	PLAYGROUND MATERIAL/MAIN	27,229	5,535	1,589	4,400	958	0	5,725
5-15-00-660-058	PLAYGROUND MAINT-VANDALI	0	450	5,107	500	47	0	500
5-15-00-660-059	PLAYGROUND MAINT-DOG PAR	1,483	1,033	300	1,300	639	0	1,450
5-15-00-661	HERBICIDES/SNOW REMOVAL	2,747	4,836	2,925	5,390	3,033	0	5,950
5-15-00-662-045	ATHLETIC FIELD MAINT-BAS	4,954	4,911	3,953	7,771	402	0	8,025
5-15-00-662-047	ATHLETIC FIELD MAINT-SOC	1,830	2,858	4,162	5,620	1,352	0	7,100
5-15-00-663	VEHICLE REPAIRS	50,260	46,162	20,540	26,075	33,869	0	24,850
5-15-00-664	REPAIR/MAINT MATERIALS	7,089	5,789	5,420	6,015	6,237	0	9,140
5-15-00-664-058	REPAIR/MAINT MAT-VANDALI	1,313	1,272	4,358	1,310	239	0	700
5-15-00-665	SAFETY SUPPLIES-PARKS	628	536	237	850	438	0	675
5-15-00-667	AUTO REIMBURSEMENT	0	62	0	100	0	0	100
5-15-00-670	PUBLICATIONS/BOOKS	90	0	0	75	0	0	75
5-15-00-673	TOOL REPAIR & PARTS	1,868	2,758	961	2,200	957	0	2,200
5-15-00-800	CAPITAL EQUIPMENT	0	0	1,449	4,300	6,116	0	0
TOTAL EXPENDITURES		934,850	972,972	813,914	819,174	674,874	0	981,347
REVENUE OVER/(UNDER) EXPENDITURES	(839,702)	(855,955)	(781,580)	(804,999)	(653,213)	0	(967,172)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

10 -CORPORATE FUND
MAINTENANCE FACILITY

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>REVENUES</u>									
<hr/>									
<u>EXPENDITURES</u>									
5-28-00-543	CABLE	0	0	0	715	103	0	0	
5-28-00-544	GAS	2,641	2,942	3,396	3,550	3,145	0	4,930	
5-28-00-545	WATER/SEWER	479	1,031	664	570	381	0	380	
5-28-00-546	TELEPHONE	19,727	16,398	16,504	16,342	13,378	0	15,252	
5-28-00-547	ELECTRIC	5,810	4,777	4,554	4,860	4,201	0	5,340	
5-28-00-548	REFUSE	613	581	357	400	467	0	400	
5-28-00-556	MAINTENANCE CONTRACTS	3,782	4,668	3,457	3,875	2,925	0	4,255	
5-28-00-562	REPAIR SERVICES	2,764	1,117	0	0	0	0	0	
5-28-00-651	MINOR EQUIPMENT FACILITY	53	0	0	1,700	130	0	1,600	
5-28-00-653	HORTICULTURAL SUPPLIES	102	0	0	0	0	0	0	
5-28-00-656	JANITORIAL SUPPLIES	297	349	375	300	140	0	300	
5-28-00-664	REPAIR/MAINT SUPPLIES	<u>2,344</u>	<u>434</u>	<u>564</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	
TOTAL EXPENDITURES		38,612	32,296	29,870	32,412	24,870	0	32,557	
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(38,612)	(32,296)	(29,870)	(32,412)	(24,870)	0	(32,557)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

10 -CORPORATE FUND
REGISTRATION SERVICES

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-62-00-511	FULL-TIME LABOR	0	2,206	81,443	97,360	83,436	0	104,250	_____
5-62-00-521	PART-TIME LABOR	0	1,463	20,408	11,647	11,118	0	71,396	_____
5-62-00-535-000	GROUP MEDICAL	0	0	16,780	24,869	16,457	0	22,496	_____
5-62-00-546	TELEPHONE	0	0	1,041	1,128	1,062	0	1,200	_____
5-62-00-553	PRINTING	0	0	0	15	17	0	20	_____
5-62-00-559	TRAINING/SEMINAR	0	0	37	120	0	0	120	_____
5-62-00-560	MEETINGS	0	0	0	200	0	0	150	_____
5-62-00-651	MINOR EQUIPMENT	0	0	205	50	0	0	0	_____
5-62-00-652	OFFICE SUPPLIES	0	0	1,810	2,028	659	0	0	_____
5-62-00-657	CLOTHING SUPPLIES	0	0	376	750	0	0	0	_____
5-62-00-666	COMPUTER SUPPLIES	0	0	0	500	300	0	0	_____
5-62-00-667	AUTO REIMBURSEMENT	0	0	0	25	0	0	0	_____
5-62-00-690	DEPARTMENT SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL EXPENDITURES		0	3,669	122,102	138,752	113,049	0	199,632	=====
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		0	(3,669)	(122,102)	(138,752)	(113,049)	0	(199,632)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

10 -CORPORATE FUND
ANCILLARY

		2018	2019	2020	(-----	2021	(-----	2022	(-----
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
					BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-00-00-421	PROPERTY TAXES-PAVING/LI	32,317	71,983	73,338	76,000	76,978	0	50,000	
4-00-00-422	PROPERTY TAXES-FICA	303,074	304,336	324,917	215,000	217,518	0	235,000	
4-00-00-423	PROPERTY TAXES-AUDIT	25,330	29,158	36,205	32,000	32,351	0	24,500	
4-00-00-424	PROPERTY TAXES-LIABILITY	246,304	242,082	248,794	253,000	254,054	0	200,000	
4-00-00-426	PROPERTY TAXES-IMRF	317,049	287,024	349,053	291,000	291,245	0	290,000	
4-00-00-462	GRANTS	0	0	53,789	0	0	0	0	
4-00-00-481	RECOVERY OF COST	1,125	1,380	17,780	0	28,390	0	0	
4-00-00-482	AWARDS	0	3,000	1,500	1,000	0	0	0	
TOTAL REVENUES		925,199	938,963	1,105,375	868,000	900,537	0	799,500	
<u>EXPENDITURES</u>									
5-00-00-511	FULL-TIME LABOR	35,310	33,610	39,311	16,916	14,346	0	17,593	
5-00-00-534	PHYSICAL/DRUG TESTING	1,635	2,377	747	2,200	808	0	2,105	
5-00-00-535-000	GROUP MEDICAL	3,335	3,287	4,085	5,437	2,959	0	4,225	
5-00-00-538-000	RETIREMENT FICA	301,775	298,316	226,708	248,572	201,610	0	290,425	
5-00-00-539-000	RETIREMENT IMRF	310,637	281,409	283,073	292,373	248,785	0	291,934	
5-00-00-546	TELEPHONE	240	240	0	0	0	0	0	
5-00-00-550	AUDITING SERVICES	20,683	26,748	24,394	27,850	27,750	0	25,960	
5-00-00-553	PRINTING	720	0	0	117	0	0	117	
5-00-00-556	MAINTENANCE CONTRACTS	4,645	4,812	2,497	0	0	0	0	
5-00-00-558	SECURITY SERVICES	6,187	6,746	6,264	6,264	5,202	0	5,256	
5-00-00-559	TRAINING/SEMINARS	2,857	1,440	0	1,145	0	0	0	
5-00-00-562	REPAIR SERVICES-LIABILIT	0	1,215	485	1,600	1,181	0	2,000	
5-00-00-565	BACKGROUND CHECKS-EMPLOY	3,931	4,384	1,477	2,700	2,822	0	6,840	
5-00-00-566	BACKGROUND CHECKS-NON-EM	2,235	3,020	654	1,931	1,397	0	2,850	
5-00-00-590	OTHER SERVICES-LIABILITY	0	0	23,860	0	0	0	0	
5-00-00-610	PDRMA PROPERTY	61,652	62,623	63,044	63,739	43,367	0	45,501	
5-00-00-611	PDRMA LIABILITY	30,368	30,863	40,717	31,052	21,206	0	22,167	
5-00-00-612	PDRMA EMPLOYMENT	11,841	14,439	10,556	11,440	7,106	0	8,167	
5-00-00-613	PDRMA POLLUTION	1,834	1,892	1,897	1,961	1,287	0	1,400	
5-00-00-614	PDRMA WORKMENS COMP	54,380	58,816	57,501	59,095	32,021	0	46,906	
5-00-00-615	CLAIMS	1,000	0	0	0	0	0	0	
5-00-00-651	MINOR EQUIPMENT-SAFETY	4,939	4,531	6,992	11,715	4,801	0	18,502	
5-00-00-665	SAFETY SUPPLIES-LIABILIT	94	206	180	200	91	0	200	
5-00-00-687	COVID-19 MINOR EQUIPMENT	0	0	17,986	0	0	0	0	
5-00-00-688	COVID-19 SERVICES	0	0	16,419	0	0	0	0	
5-00-00-689	COVID-19 SUPPLIES	0	0	36,374	0	0	0	0	
5-00-00-704	PATHWAYS/PARKING LOTS-P/	0	66,514	79,698	71,093	41,515	0	10,398	
5-00-00-800	CAPITAL EQUIPMENT	7,300	0	0	0	0	0	0	
TOTAL EXPENDITURES		867,597	907,487	944,918	857,401	658,252	0	802,546	
REVENUE OVER/(UNDER) EXPENDITURES		57,602	31,475	160,457	10,600	242,284	0	(3,046)	
TOTAL REVENUES		2,644,385	2,738,325	3,052,147	2,738,775	2,763,357	0	2,941,617	
TOTAL EXPENDITURES		2,522,059	2,552,531	2,667,389	2,732,904	2,189,718	0	2,935,938	
REVENUE OVER/(UNDER) EXPENDITURES		122,326	185,794	384,758	5,871	573,639	0	5,679	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

11 -CORP REPAIR & REPLACEMENT
CORP REPAIR/REPLACEMENT

	2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-413 TRANSFER-IN	14,650	14,235	0	3,000	0	0	12,000	_____
4-00-00-420 INTEREST	7,318	4,224	945	250	63	0	75	_____
4-00-00-461 DONATIONS	0	5,000	0	2,500	0	0	0	_____
4-00-00-481 RECOVERY OF COST	<u>7,438</u>	<u>5,484</u>	<u>1,551</u>	<u>0</u>	<u>3,750</u>	<u>0</u>	<u>0</u>	_____
TOTAL REVENUES	29,406	28,942	2,496	5,750	3,813	0	12,075	=====
<u>EXPENDITURES</u>								
5-00-00-724 BARK PARK	0	2,022	373	0	1,857	0	0	_____
5-00-00-802 FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>0</u>	<u>2,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
TOTAL EXPENDITURES	0	2,022	2,718	0	1,857	0	0	=====
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	29,406	26,921	(223)	5,750	1,956	0	12,075	
<hr/>								
TOTAL REVENUES	29,406	28,942	2,496	5,750	3,813	0	12,075	
TOTAL EXPENDITURES	<u>0</u>	<u>2,022</u>	<u>2,718</u>	<u>0</u>	<u>1,857</u>	<u>0</u>	<u>0</u>	=====
REVENUE OVER/ (UNDER) EXPENDITURES	29,406	26,921	(223)	5,750	1,956	0	12,075	

*** 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 Recreation

Recreation Fund

Suggested Target Balance:	<u>\$ 1,765,399</u>
Estimated 2022 Starting Balance:	<u>\$ 574,425</u>
Budgeted 2022 Ending Balance:	<u>\$ 649,456</u>

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:	<u>\$ 2,265,399</u>
Estimated 2022 Starting Balance:	<u>\$ 1,053,034</u>
Estimated 2022 Ending Balance:	<u>\$ 1,226,777</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

12 -REC REPAIR & REPLACEMENT
REC REPAIR/REPLACEMENT

		(----- 2021 -----) (----- 2022 -----)							
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-00-00-413	TRANSFER-IN	64,537	71,263	0	0	0	0	83,211	
4-00-00-455	FVRC FITNESS ENROLLMENT	18,336	11,113	5,040	6,000	9,655	0	9,000	
4-00-00-481	RECOVERY OF COST	<u>39,645</u>	<u>36,902</u>	<u>35,165</u>	<u>35,000</u>	<u>36,000</u>	<u>0</u>	<u>35,000</u>	
TOTAL REVENUES		122,518	119,278	40,205	41,000	45,655	0	127,211	
<u>EXPENDITURES</u>									
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	0	0	2,600	2,644	0	0	
5-00-00-745	GYM RENTAL IMPROVEMENTS	4,390	0	1,065	0	0	0	0	
5-00-00-748	FVRC POOL IMPROVEMENTS	0	14,685	0	0	0	0	0	
5-00-00-749	FITNESS CENTER IMPROVEME	44,634	19,520	4,661	11,000	0	0	0	
5-00-00-753	CORAL COVE WATER PARK	140	6,270	0	0	0	0	0	
5-00-00-760	MC CASLIN PARK	4,570	12,270	0	0	4,625	0	17,000	
5-00-00-761	COYOTE CROSSING MINI GOL	1,546	0	7,649	0	0	0	0	
5-00-00-791	CONCESSIONS-MCCASLIN	0	0	0	5,000	0	0	10,000	
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>2,368</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	
TOTAL EXPENDITURES		55,280	55,113	13,375	18,600	7,269	0	28,500	
REVENUE OVER/(UNDER) EXPENDITURES		67,238	64,165	26,830	22,400	38,386	0	98,711	
TOTAL REVENUES		122,518	119,278	40,205	41,000	45,655	0	127,211	
TOTAL EXPENDITURES		<u>55,280</u>	<u>55,113</u>	<u>13,375</u>	<u>18,600</u>	<u>7,269</u>	<u>0</u>	<u>28,500</u>	
REVENUE OVER/(UNDER) EXPENDITURES		67,238	64,165	26,830	22,400	38,386	0	98,711	

*** END OF REPORT ***

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
FINANCE/ADMINISTRATION

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-10-00-410	PROPERTY TAXES - CURRENT	1,290,782	1,317,560	1,039,712	1,195,000	1,424,442	0	1,194,080	
4-10-00-412	PROPERTY TAXES - PRIOR	136	13	30	50	20	0	50	
4-10-00-413	TRANSFER IN	2,905	2,028	0	0	0	0	0	
4-10-00-481	RECOVERY OF COST	<u>3,275</u>	<u>4,386</u>	<u>6,152</u>	<u>3,800</u>	<u>8,276</u>	<u>0</u>	<u>1,800</u>	
TOTAL REVENUES		1,297,097	1,323,988	1,045,894	1,198,850	1,432,738	0	1,195,930	
<u>EXPENDITURES</u>									
5-10-00-511	FULL-TIME LABOR	259,466	295,568	113,577	160,630	136,352	0	168,516	
5-10-00-521	PART-TIME LABOR	11,076	7,688	5,925	9,025	6,546	0	9,159	
5-10-00-535-000	GROUP MEDICAL	46,792	50,153	32,508	24,249	12,534	0	18,195	
5-10-00-540	SECTION 125 PLAN	706	467	450	0	0	0	0	
5-10-00-552	FINANCIAL	122,441	128,083	55,062	0	0	0	0	
5-10-00-556	MAINTENANCE CONTRACTS	31,969	32,513	0	0	0	0	0	
5-10-00-590	OTHER SERVICES	12,512	14,000	0	0	0	0	0	
5-10-00-609	INTERFUND TRF-FINANCE/AD	6,750	6,750	0	0	0	0	0	
5-10-00-650	EQUIPMENT RENTAL	0	0	945	0	0	0	0	
5-10-00-669	POSTAGE	<u>0</u>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		491,712	535,222	209,268	193,904	155,432	0	195,870	
REVENUE OVER/ (UNDER) EXPENDITURES		805,386	788,766	836,625	1,004,946	1,277,306	0	1,000,060	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
MARKETING

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>REVENUES</u>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>									
<u>EXPENDITURES</u>									
5-12-00-553	ADVERTISING PRINT	34,711	34,503	17,584	0	0	0	21,900	<hr/>
5-12-00-554	ADVERTISING DIGITAL	1,599	541	268	0	0	0	890	<hr/>
5-12-00-570	CONTRACTUAL SERVICES	1,929	2,490	200	0	0	0	0	<hr/>
5-12-00-590	OTHER SERVICES	1,656	1,656	0	0	0	0	0	<hr/>
5-12-00-592	PROGRAM SUPPLIES	0	1,123	1,363	0	0	0	9,785	<hr/>
5-12-00-651	MINOR EQUIPMENT	3,213	2,000	0	0	0	0	3,650	<hr/>
5-12-00-669	POSTAGE	13,725	14,295	2,760	0	0	0	10,245	<hr/>
5-12-00-690	DEPARTMENT SUPPLIES	<u>1,723</u>	<u>2,724</u>	<u>2,475</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,355</u>	<hr/>
TOTAL EXPENDITURES		58,556	59,332	24,650	0	0	0	50,825	<hr/>
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REVENUE OVER/(UNDER) EXPENDITURES		(58,556)	(59,332)	(24,650)	0	0	0	(50,825)	

20 -RECREATION FUND
CONCESSIONS

		2018	2019	2020	(-----	2021	(-----	2022	(-----)
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
					BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-14-00-461-990	CONCESSIONS DONATIONS-CC	0	27	0	0	18	0	0	
4-14-00-461-991	CONCESSIONS DONATIONS-MC	0	82	118	0	208	0	0	
4-14-00-461-992	CONCESSIONS DONATIONS-FV	0	4	8	0	0	0	0	
4-14-00-472-990	CONC REV-RESALE MERCHAND	0	0	0	0	36	0	0	
4-14-00-472-991	CONC REV-RESALE MERCHAND	0	0	86	145	362	0	469	
4-14-00-473	NON TAX VENDING REVENUE	13,060	13,621	4,590	3,025	2,143	0	3,025	
4-14-00-476-990	CONC REV-CCWP-PERISHABLE	44,013	48,940	0	19,513	49,679	0	47,720	
4-14-00-476-991	CONC REV-MCCASLIN-PERISH	69,706	78,366	46,547	86,838	95,483	0	88,872	
4-14-00-476-992	CONC REV-FVRC-PERISHABLE	8,197	9,904	3,785	0	477	0	10,102	
4-14-00-476-993	CONC REV-SRC-PERISHABLE	1,354	1,400	148	0	0	0	1,398	
4-14-00-476-994	CONC REV-ARMSTRONG-PERIS	0	0	0	5,626	0	0	0	
4-14-00-477-990	CONC REV-CCWP-NON-ALCOH-	10,211	10,380	0	3,980	14,520	0	12,604	
4-14-00-477-991	CONC REV-MCCAS-NON-ALCOH	34,615	36,313	19,327	31,637	42,885	0	40,848	
4-14-00-477-992	CONC REV-FVRC-NON-ALCOH-	3,952	3,904	1,823	0	131	0	4,287	
4-14-00-477-993	CONC REV-SRC-NON-ALCOH B	892	576	36	0	0	0	653	
4-14-00-477-994	CONC REV-ARMSTRONG-NON-A	0	0	0	1,840	0	0	0	
4-14-00-478-991	CONC REV-MCCAS-ALCOHOLIC	36,353	40,140	18,751	41,262	51,982	0	51,704	
4-14-00-481-990	RECOVERY OF COST-CCWP CO	74	81	0	0	89	0	0	
4-14-00-481-991	RECOVERY OF COST-MCCAS C	152	153	91	0	170	0	0	
4-14-00-481-992	RECOVERY OF COST-FVRC CO	24	20	9	0	1	0	0	
4-14-00-481-993	RECOVERY OF COST-SRC CON	6	3	(0)	0	0	0	0	
4-14-00-485-990	CASH SHORT/OVER-CCWP CON	13	(69)	0	0	(57)	0	0	
4-14-00-485-991	CASH SHORT/OVER-MCCASLI (	114)	(28)	(26)	0	20	0	0	
4-14-00-485-992	CASH SHORT/OVER-FVRC CO (	15)	(28)	5	0	0	0	0	
4-14-00-485-993	CASH SHORT/OVER-SRC CONC	15	1	0	0	0	0	0	
TOTAL REVENUES		222,509	243,790	95,297	193,864	258,146	0	261,683	
<u>EXPENDITURES</u>									
5-14-00-511	FULL-TIME LABOR	18,570	32,958	33,134	44,504	40,072	0	0	
5-14-00-521	PART-TIME LABOR	8,709	308	0	0	0	0	0	
5-14-00-535-000	GROUP MEDICAL	1,978	2,019	2,556	9,165	7,027	0	0	
5-14-00-543-991	CABLE - MCCASLIN CONCESS	921	0	0	0	0	0	0	
5-14-00-544-991	GAS - MCCASLIN CONCESSIO	367	806	173	350	320	0	350	
5-14-00-546	TELEPHONE	6,641	6,766	5,645	7,893	5,317	0	5,794	
5-14-00-548-991	REFUSE-MCCASLIN CONCESSI	1,370	2,552	1,774	1,250	1,794	0	1,250	
5-14-00-556	MAINTENANCE CONTRACTS	406	406	184	325	0	0	325	
5-14-00-559	TRAINING	110	198	12	123	236	0	295	
5-14-00-561-991	MEMBERSHIP DUES-MCCASLIN	100	100	0	100	140	0	150	
5-14-00-562-990	REPAIR SRVS-CCWP CONCESS	0	208	0	700	0	0	0	
5-14-00-562-991	REPAIR SRVS-MCCASLIN CON	1,185	1,726	0	2,100	1,760	0	2,100	
5-14-00-562-992	REPAIR SRVS-FVRC CONCESS	0	624	0	0	0	0	0	
5-14-00-568-990	PERMITS/LICENSES-CCWP CO	358	238	0	242	123	0	242	
5-14-00-568-991	PERMITS/LICENSES-MCCASLI	3,502	3,238	3,256	3,256	1,937	0	3,256	
5-14-00-568-992	PERMITS/LICENSES-FVRC CO	0	0	0	540	275	0	540	
5-14-00-568-994	PERMITS/LICENSES-ARMSTRO	0	0	0	128	0	0	128	
5-14-00-591-990	P/T LABOR-CCWP CONCESSIO	17,163	13,781	(2)	11,833	13,472	0	12,356	
5-14-00-591-991	P/T LABOR-MCCASLIN CONCE	30,841	33,818	20,653	27,985	34,592	0	35,640	
5-14-00-591-992	P/T LABOR-FVRC CONCESSIO	3,889	3,306	1,785	0	52	0	936	

20 -RECREATION FUND
CONCESSIONS

	2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-14-00-591-993 P/T LABOR-SRC CONCESSION	839	703	58	0	0	0	130	
5-14-00-591-994 P/T LABOR-ARMSTRONG CONC	0	0	0	2,000	0	0	0	
5-14-00-609-990 INTERFUND TRF-CCWP CONCE	1,355	1,483	0	0	0	0	1,640	
5-14-00-609-991 INTERFUND TRF-MCCAS CONC	3,517	3,870	0	0	0	0	4,942	
5-14-00-609-992 INTERFUND TRF-FVRC CONCE	0	70	0	0	0	0	391	
5-14-00-640-991 DRY GOODS SUPPLIES-MCCAS	4,567	6,108	956	3,245	5,806	0	5,613	
5-14-00-642-990 CCWP-PERISHABLE FOOD SUP	6	0	0	0	0	0	0	
5-14-00-642-991 MCCAS-PERISHABLE FOOD SU	36,220	44,514	15,670	23,000	48,163	0	45,000	
5-14-00-642-992 FVRC-PERISHABLE FOOD SUP	221	0	0	0	0	0	0	
5-14-00-643-991 MCCAS-NON-ALCOH BEV SUPP	17,169	17,464	6,631	12,500	16,333	0	17,000	
5-14-00-644-991 MCCAS-ALCOHOLIC BEV SUPP	8,924	10,338	4,035	8,978	13,139	0	11,903	
5-14-00-645-990 CCWP-CONTRACT PERISHABLE	2,381	3,550	0	2,640	9,188	0	2,320	
5-14-00-645-991 MCCAS-CONTRACT PERISHABL	4,786	2,592	921	1,896	2,086	0	1,156	
5-14-00-645-992 FVRC-CONTRACT PERISHABLE	971	1,191	524	0	80	0	1,104	
5-14-00-651-990 MINOR EQMT FAC-CCWP CONC	133	0	0	0	0	0	0	
5-14-00-651-991 MINOR EQMT FAC-MCCASLIN	878	818	374	2,065	1,464	0	4,101	
5-14-00-651-992 MINOR EQMT FAC-FVRC CONC	414	0	0	0	0	0	0	
5-14-00-651-993 MINOR EQMT FAC-SRC CONCE	414	0	0	0	0	0	0	
5-14-00-651-994 MINOR EQMT FAC-ARMSTRONG	0	0	0	1,240	0	0	0	
5-14-00-656-991 JANITORIAL SUPP-MCCASLIN	390	1,182	239	750	1,473	0	1,550	
5-14-00-657 CLOTHING - CONCESSIONS	129	277	18	55	98	0	65	
5-14-00-664-990 REPAIR/MAINT SUPP-CCWP C	0	0	0	400	0	0	0	
5-14-00-664-991 REPAIR/MAINT SUPP-MCCAS	48	0	0	400	24	0	850	
5-14-00-665-991 SAFETY SUPPLIES-MCCASLIN	684	580	354	742	1,417	0	1,854	
5-14-00-667 AUTO REIMBURSEMENT	81	18	0	50	0	0	50	
5-14-00-690-991 DEPT SUPPLIES MCCAS CONC	375	247	128	300	37	0	450	
TOTAL EXPENDITURES	180,613	198,055	99,075	170,754	206,425	0	163,480	
REVENUE OVER/ (UNDER) EXPENDITURES	41,896	45,734	(3,778)	23,110	51,721	0	98,203	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
PARKS

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-15-00-511	FULL-TIME LABOR	0	7,625	224,509	272,676	228,545	0	285,330	_____
5-15-00-512	FULL-TIME OVERTIME	0	0	193	0	371	0	0	_____
5-15-00-521	PART-TIME LABOR	0	2,322	89,186	91,966	77,667	0	141,830	_____
5-15-00-535-000	GROUP MEDICAL	0	0	57,289	61,374	42,904	0	51,576	_____
5-15-00-546	TELEPHONE	0	0	1,096	1,584	1,361	0	1,800	_____
5-15-00-657	CLOTHING SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,644</u>	=====
TOTAL EXPENDITURES		0	9,947	372,273	427,600	350,848	0	482,180	=====
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REVENUE OVER/(UNDER) EXPENDITURES		0	(9,947)	(372,273)	(427,600)	(350,848)	0	(482,180)	

		2018	2019	2020	(-----)	2021	(-----)	2022	(-----)
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES									
4-23-00-481	RECOVERY OF COST	25	0	415	0	60	0	0	
TOTAL REVENUES		25	0	415	0	60	0	0	
EXPENDITURES									
5-23-00-511	FULL-TIME LABOR	131,366	111,232	0	0	0	0	0	
5-23-00-512	FULL-TIME OVERTIME	3,582	3,199	0	0	0	0	0	
5-23-00-521	PART-TIME LABOR	32,051	24,767	0	0	0	0	0	
5-23-00-535-000	GROUP MEDICAL	20,135	19,718	0	0	0	0	0	
5-23-00-543	CABLE	151	126	126	161	105	0	130	
5-23-00-544	GAS	14,379	12,608	8,452	12,160	10,920	0	16,650	
5-23-00-545	WATER/SEWER	1,797	1,947	100	1,830	2,637	0	2,090	
5-23-00-546	TELEPHONE	38,667	26,939	25,460	25,585	23,341	0	24,638	
5-23-00-547	ELECTRIC	36,241	35,560	24,819	27,510	31,592	0	38,090	
5-23-00-548	REFUSE	6,431	6,563	6,083	6,240	5,553	0	6,360	
5-23-00-556	MAINTENANCE CONTRACTS	17,540	19,007	11,384	11,042	9,063	0	15,774	
5-23-00-556-048	MAINT CONTRACTS-LANDSCAP	2,898	2,012	1,538	3,610	2,233	0	3,610	
5-23-00-562	REPAIR SERVICES	6,895	24,271	4,869	8,750	10,442	0	11,500	
5-23-00-568	PERMITS/LICENSES	0	0	0	0	215	0	0	
5-23-00-570	CONTRACT SERVICES	1,920	0	0	0	0	0	0	
5-23-00-650	EQUIPMENT RENTAL	1,260	1,260	0	0	(30)	0	200	
5-23-00-651	MINOR EQUIPMENT FACILITY	1,852	4,700	3,689	3,750	773	0	3,575	
5-23-00-653	HORTICULTURAL SUPPLIES	774	340	0	1,500	0	0	1,500	
5-23-00-656	JANITORIAL SUPPLIES	4,546	4,628	4,363	4,900	4,634	0	5,500	
5-23-00-657	CLOTHING SUPPLIES	380	739	160	849	0	0	0	
5-23-00-664	REPAIR & MAINT. SUPPLIES	4,691	2,876	1,862	4,000	4,535	0	4,000	
5-23-00-665	SAFETY SUPPLIES-SRC	48	0	0	130	108	0	130	
TOTAL EXPENDITURES		327,603	302,492	92,907	112,017	106,124	0	133,747	
REVENUE OVER/(UNDER) EXPENDITURES									
		(327,578)	(302,492)	(92,492)	(112,017)	(106,064)	0	(133,747)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
CORAL COVE FACILITY

		2018	2019	2020	(----- CURRENT	2021	(----- PROJECTED	2022	(----- MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
						ACTUAL		BUDGET	BUDGET
<hr/>									
<u>REVENUES</u>									
<hr/>									
<u>EXPENDITURES</u>									
5-24-00-511	FULL-TIME LABOR	9,137	13,337	0	0	0	0	0	
5-24-00-512	FULL-TIME OVERTIME	150	166	0	0	0	0	0	
5-24-00-521	PART-TIME LABOR	8,870	0	0	0	0	0	0	
5-24-00-522	PART-TIME OVERTIME	7	0	0	0	0	0	0	
5-24-00-535-000	GROUP MEDICAL	1,028	1,711	0	0	0	0	0	
5-24-00-544	GAS	2,234	2,808	979	2,050	1,792	0	2,940	
5-24-00-545-087	WATER/SEWER-CORAL COVE	16,171	16,056	904	16,600	23,736	0	17,270	
5-24-00-545-088	WATER/SEWER-CCWP FILTER	10,741	17,557	0	14,570	14,677	0	11,270	
5-24-00-547	ELECTRIC	4,479	4,395	3,067	3,400	3,905	0	4,710	
5-24-00-556	MAINTENANCE CONTRACTS	7,136	7,199	3,919	32,943	28,426	0	9,303	
5-24-00-556-048	MAINT CONTRACTS-LANDSCAP	2,950	3,147	1,304	3,510	3,718	0	3,510	
5-24-00-562	REPAIR SERVICES	20,341	22,681	0	21,975	25,209	0	18,250	
5-24-00-568	PERMITS/LICENSES	1,325	1,325	0	1,375	1,371	0	1,500	
5-24-00-570	CONTRACT SERVICES	1,080	0	0	0	0	0	0	
5-24-00-595	PGM SRVS - CCWP GENERAL	795	0	0	0	0	0	0	
5-24-00-651	MINOR EQUIPMENT FACILITY	620	11,713	0	100	288	0	8,250	
5-24-00-653	HORTICULTURAL SUPPLIES	1,780	2,397	0	1,900	0	0	1,500	
5-24-00-654	CHEMICALS - POOL	26,825	26,120	0	21,905	26,275	0	17,000	
5-24-00-656	JANITORIAL SUPPLIES	1,811	2,459	20	2,984	1,107	0	2,500	
5-24-00-664	REPAIR & MAINT. SUPPLIES	1,939	5,949	13	3,500	1,413	0	3,500	
5-24-00-665	SAFETY SUPPLIES-CCWP	15	0	180	200	223	0	200	
TOTAL EXPENDITURES		119,435	139,019	10,387	127,012	132,139	0	101,703	
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REVENUE OVER/(UNDER) EXPENDITURES		(119,435)	(139,019)	(10,387)	(127,012)	(132,139)	0	(101,703)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
EVERGREEN GYM FACILITY

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
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<u>EXPENDITURES</u>									
5-26-00-544	GAS	1,622	1,622	1,622	1,625	1,487	0	1,625	_____
5-26-00-547	ELECTRIC	1,622	1,622	1,622	1,625	1,487	0	1,625	_____
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	9,550	=====
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REVENUE OVER/(UNDER) EXPENDITURES		(9,540)	(9,540)	(9,540)	(9,550)	(8,745)	0	(9,550)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
ELK TRAIL FACILITY

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-27-00-511	FULL-TIME LABOR	8,321	10,178	0	0	0	0	0	<hr/>
5-27-00-512	FULL-TIME OVERTIME	75	82	0	0	0	0	0	<hr/>
5-27-00-521	PART-TIME LABOR	24,614	20,111	0	0	0	0	0	<hr/>
5-27-00-535-000	GROUP MEDICAL	621	1,004	0	0	0	0	0	<hr/>
5-27-00-544	GAS	1,682	1,764	1,872	1,900	1,818	0	0	<hr/>
5-27-00-545	WATER/SEWER	514	434	322	570	69	0	0	<hr/>
5-27-00-546	TELEPHONE	2,019	2,014	2,232	2,348	778	0	0	<hr/>
5-27-00-547	ELECTRIC	2,828	2,681	2,401	2,550	1,567	0	0	<hr/>
5-27-00-548	REFUSE	613	581	357	400	172	0	0	<hr/>
5-27-00-556	MAINTENANCE CONTRACTS	2,125	1,513	1,246	1,205	952	0	0	<hr/>
5-27-00-556-048	MAINT CONTRACTS-LANDSCAP	1,259	1,456	1,304	1,469	1,677	0	0	<hr/>
5-27-00-562	REPAIR SERVICE	2,895	731	1,443	1,750	0	0	0	<hr/>
5-27-00-656	JANITORIAL SUPPLIES	1,050	934	511	1,272	0	0	0	<hr/>
5-27-00-660	PLAYGROUND MATERIAL/MAIN	0	0	0	150	0	0	0	<hr/>
5-27-00-664	REPAIR & MAINT MATERIALS	580	623	38	800	0	0	0	<hr/>
5-27-00-665	SAFETY SUPPLIES-ETRC	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<hr/>
TOTAL EXPENDITURES		49,211	44,106	11,726	14,414	7,033	0	0	<hr/>
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REVENUE OVER/(UNDER) EXPENDITURES		(49,211)	(44,106)	(11,726)	(14,414)	(7,033)	0	0	

20 -RECREATION FUND
RECREATION

		2018	2019	2020	(-----	2021	(-----	2022	(-----
		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
					BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-60-00-430-643	RENTAL - GYMNASIUM	51,308	51,999	22,696	33,775	67,063	0	62,260	
4-60-00-430-665	RENTAL - BUILDING	2,625	2,900	1,022	1,870	6,293	0	6,050	
4-60-00-432-642	RENTAL - FVRC	82,044	87,941	23,140	68,348	63,812	0	81,640	
4-60-00-432-645	RENTAL - SRC	14,976	23,973	6,970	18,478	9,613	0	13,480	
4-60-00-434-641	RENTAL - FIELDS	41,955	49,930	91,950	117,484	148,634	0	163,136	
4-60-00-435-644	RENTAL - PARK/SHELTER	3,575	2,818	4,680	8,350	16,205	0	18,150	
4-60-00-436-665	RENTAL - BIRTHDAY PARTIE	1,155	0	0	0	0	0	0	
4-60-00-437-665	RENTAL - GROUP OUTINGS	1,103	2,864	276	1,200	860	0	2,000	
4-60-00-450-665	GROUPON/LIVING SOCIAL CC	6,511	5,513	1,521	1,277	1,654	0	1,765	
4-60-00-451-665	DAILY ADMISSION	43,738	49,835	51,293	57,855	70,481	0	69,000	
4-60-00-460-695	REVENUE-REC ADVERTISING	30,794	21,224	14,915	11,740	7,790	0	12,200	
4-60-00-463	SCHOLARSHIPS	1,500	3,000	7,000	3,000	9,000	0	5,500	
4-60-00-464-626	SPONSORSHIP-VOLUNTEER EV	0	500	0	0	0	0	0	
4-60-00-464-630	SPONSORSHIP-CHRISTMAS IN	0	1,200	0	0	0	0	0	
4-60-00-464-665	SPONSORSHIP-CCMG SPEC EV	0	0	950	300	3,300	0	1,200	
4-60-00-471-665	CONCESSION REV - CCMG	4,085	4,508	4,411	5,164	6,577	0	5,919	
4-60-00-472-665	MERCH RESALE - CCMG	125	112	41	64	0	0	0	
4-60-00-480-641	AFFILIATE RECOVERY OF CO	0	0	19,026	30,978	36,678	0	39,537	
4-60-00-481	RECOVERY OF COST-RECREAT	99	3,256	25	0	7,231	0	4,112	
4-60-00-481-665	RECOVERY OF COST-CCMG	134	48	4	0	9	0	0	
4-60-00-485-665	CCMG CASH SHORT/OVER	59	(10)	(42)	0	117	0	0	
4-60-00-487	DUE FROM SEPCIAL RECREAT	0	13,810	0	18,060	0	0	17,374	
4-60-00-487-665	DUE FROM SPECIAL RECREAT	0	800	0	0	0	0	0	
4-60-00-491-665	PGM REV - CCMG SPECIAL E	1,704	0	3,000	0	0	0	0	
4-60-16-464-135	SPONSORSHIP-PRESCHOOL	300	840	800	300	0	0	500	
4-60-16-491-135	PGM REV - PRESCHOOL	150,393	140,610	60,394	86,820	101,854	0	179,883	
4-60-17-491-145	PGM REV - E C CAMPS	5,800	5,234	169	3,340	5,205	0	5,480	
4-60-20-491-203	PGM REV - YOUTH B-DAY PA	16,249	22,996	4,433	11,720	13,881	0	24,350	
4-60-21-491-205	PGM REV - SPECIAL INTERE	15,878	14,901	6,209	11,069	11,974	0	40,431	
4-60-23-451-215	YOUTH THEATRE TICKETS	19,376	15,830	6,037	0	514	0	2,400	
4-60-23-451-224	YOUTH DANCE RECITAL TICK	9,089	9,030	0	0	0	0	5,170	
4-60-23-464-215	SPONSORSHIP-YTH THEATRE	250	500	0	0	0	0	500	
4-60-23-464-224	SPONSORSHIP-DANCE RECITA	0	300	0	0	0	0	300	
4-60-23-472-220	MERCH RESALE-SEASONAL DA	406	601	0	0	111	0	331	
4-60-23-472-221	MERCH RESALE-DANCE COMPA	3,673	2,314	1,661	2,152	757	0	2,898	
4-60-23-472-224	MERCH RESALE-DANCE RECIT	10,292	8,355	5,086	5,090	6,025	0	7,737	
4-60-23-491-215	PGM REV - YOUTH THEATRE	36,620	35,208	1,241	4,692	11,486	0	35,000	
4-60-23-491-217	PGM REV-YTH PERFORMING A	5,783	5,447	21,340	0	0	0	0	
4-60-23-491-220	PGM REV - SEASONAL DANCE	27,450	25,475	21,394	15,478	12,373	0	22,563	
4-60-23-491-221	PGM REV-DANCE COMPANY (F	18,725	17,792	13,133	15,314	11,683	0	14,334	
4-60-23-491-224	PGM REV - DANCE RECITAL	44,704	47,258	24,670	29,501	24,873	0	39,137	
4-60-23-491-420	PGM REV - ADULT DANCE	2,070	1,145	1,267	710	2,068	0	1,470	
4-60-27-464-235	SPONSORSHIP-AWESOME ADVE	1,000	750	243	500	258	0	250	
4-60-27-491-235	PGM REV-AWESOME ADVENTUR	246,118	249,013	69,151	116,964	227,930	0	240,580	
4-60-28-464-258	SPONSORSHIP-YOUTH DODGEB	0	0	1,500	750	0	0	750	
4-60-28-464-260	SPONSORSHIP-YOUTH BASKET	1,500	2,000	2,600	500	300	0	1,200	
4-60-28-464-270	SPONSORSHIP-YTH FALL SOC	0	975	600	300	850	0	750	
4-60-28-464-271	SPONSORSHIP-YTH SOCCER T	0	500	0	0	0	0	0	

20 -RECREATION FUND
RECREATION

		(----- 2021 -----) (----- 2022 -----)						
		2018	2019	2020	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
4-60-28-464-272	SPONSORSHIP-YTH SPRING S	1,125	1,855	0	1,000	750	0	1,200
4-60-28-464-860	SPONSORSHIP-YTH BB/SB LE	6,850	8,910	0	5,800	3,600	0	5,000
4-60-28-464-865	SPONSORSHIP-FALL BB/SB L	0	1,250	3,600	1,000	2,500	0	1,200
4-60-28-464-880	SPONSORSHIP-GOLD MEDAL	2,886	2,821	0	1,500	1,000	0	1,200
4-60-28-472-237	MERCH RESALE-YTH VOLLEYB	250	350	0	150	480	0	150
4-60-28-472-260	MERCH RESALE-YTH BASKETB	3,413	3,411	728	750	0	0	1,200
4-60-28-472-270	MERCH RESALE-YTH FALL SO	2,399	2,005	0	2,481	810	0	2,931
4-60-28-472-272	MERCH RESALE-YTH SPRING	2,056	1,588	23	1,185	1,539	0	1,070
4-60-28-472-860	MERCH RESALE-YTH BB/SB L	1,325	1,400	0	850	1,018	0	1,330
4-60-28-472-865	MERCH RESALE-FALL BB/SB	809	600	0	400	520	0	400
4-60-28-491-237	PGM REV - YOUTH VOLLEYBA	11,544	14,015	2,655	8,840	10,798	0	9,520
4-60-28-491-255	PGM REV - YOUTH SPORTS C	18,418	13,248	3,572	13,058	1,459	0	5,856
4-60-28-491-258	PGM REV - YTH DODGEBALL	18,317	21,764	20,388	12,720	6,313	0	11,280
4-60-28-491-260	PGM REV - YOUTH BASKETBA	36,215	37,119	40,440	24,400	5,809	0	25,385
4-60-28-491-262	PGM REV-YTH SUMMER BASKE	14,518	15,050	0	9,730	8,415	0	10,180
4-60-28-491-270	PGM REV - YTH FALL SOCCE	21,443	24,174	12,514	18,060	19,074	0	20,710
4-60-28-491-271	PGM REV - YTH SOCCER TOU	4,495	1,140	0	0	0	0	0
4-60-28-491-272	PGM REV-YTH SPRING SOCCE	21,428	20,184	278	15,970	22,086	0	23,060
4-60-28-491-860	PGM REV - YTH BB/SB LEAG	65,127	59,969	2,600	51,110	59,758	0	59,690
4-60-28-491-865	PGM REV YTH BB/SB FALL L	40,963	44,856	29,604	34,000	44,362	0	49,950
4-60-28-491-880	PGM REV GOLD MEDAL TOURN	33,530	23,685	0	19,325	18,500	0	19,350
4-60-28-491-891	PGM REV HS BASEBALL/SOFT	9,785	10,025	5,150	6,770	4,200	0	5,050
4-60-29-462-290	GRANTS-BEFORE/AFTER SCHO	0	0	1,000	0	0	0	0
4-60-29-465-292	DIST 93 CONTRIBUTION (FA	26,613	22,220	17,850	4,455	0	0	4,455
4-60-29-491-290	PGM REV - YOUTH B/A SCHO	416,357	461,150	137,665	125,687	142,633	0	408,732
4-60-29-491-296	PGM REV-D93 REMOTE LEARN	0	0	29,208	28,862	42,283	0	0
4-60-29-491-298	PGM REV - YTH KDS CARE D	26,287	29,349	10,037	12,570	9,744	0	13,540
4-60-34-471-316	CONCESSION-MIDDLE SCHOOL	0	0	0	400	0	0	500
4-60-34-491-316	PGM REV-MIDDLE SCHOOL PR	1,428	3,039	329	3,250	3,475	0	5,375
4-60-37-465-327	DIST '93 CONTRIBUTION (M	5,000	5,000	2,000	5,000	0	0	5,000
4-60-40-491-480	PGM REV-PARENTS NIGHT OU	377	650	0	0	0	0	0
4-60-47-491-460	PGM REV - HIGH SCHOOL CA	53,217	48,643	8,033	30,650	25,086	0	41,885
4-60-48-464-434	SPONSORSHIP-ADULT SB TOU	1,900	1,500	0	900	500	0	1,000
4-60-48-472-435	MERCH RESALE - ADULT SOF	182	607	0	304	1,269	0	506
4-60-48-491-404	PGM REV - OPEN GYM	39,801	30,821	10,314	0	648	0	6,540
4-60-48-491-434	PGM REV - ADULT SB TOURN	33,829	39,213	0	22,750	47,600	0	39,260
4-60-48-491-435	PGM REV - ADULT SOFTBALL	116,973	108,953	65,800	97,000	114,525	0	120,800
4-60-48-491-440	PGM REV - ADULT SPORTS L	104,942	97,938	33,240	57,300	28,875	0	58,270
4-60-54-464-515	SPONSORSHIP-F/Y SPECIAL	1,550	1,500	2,000	1,200	900	0	1,200
4-60-54-491-515	PGM REV-FOREVER YNG SPEC	4,020	3,656	1,572	3,855	2,021	0	3,380
4-60-55-491-520	PGM REV-FOREVER YNG DAY	147,538	130,797	18,987	3,600	7,896	0	36,309
4-60-55-491-525	PGM REV-FOREVER YNG OVRN	121,579	79,748	0	0	0	0	0
4-60-61-491-680	PGM REV-SPORTS INSTRUCTI	78,036	85,746	41,592	51,447	55,375	0	61,550
4-60-64-464-610	SPONSORSHIP-FAMILY SPEC	2,100	3,505	2,950	2,000	3,400	0	3,500
4-60-64-464-619	SPONSORSHIP-5K WALK/RUN	1,350	1,050	0	0	0	0	0
4-60-64-491-610	PGM REV - FAMILY SPECIAL	26,652	29,242	17,764	23,135	17,731	0	41,425
4-60-64-491-619	PGM REV - 5K WALK/RUN	2,795	1,415	0	0	0	0	0
4-60-68-491-655	PGM REV-ATHLETIC SPECIAL	0	300	764	10,002	15,889	0	3,168
4-60-70-431-750	RENTAL-CCWP LOCKERS	144	176	0	75	206	0	200
4-60-70-435-704	RENTAL-FVRC POOL	8,458	9,692	1,228	1,782	660	0	1,173

20 -RECREATION FUND
RECREATION

		(----- 2021 -----) (----- 2022 -----)							
		2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
4-60-70-435-754	RENTAL-CCWP	2,525	1,963	(200)	102	2,075	0	4,000	
4-60-70-436-753	RENTAL-CCWP BDAY PARTIES	4,659	0	0	0	0	0	0	
4-60-70-441-700	MEMBERSHIP PASSES-FVRC P	28,335	25,699	18,041	12,250	26,453	0	31,500	
4-60-70-441-750	MEMBERSHIP PASSES-CCWP	102,274	78,577	0	0	74,147	0	77,220	
4-60-70-450-750	GROUPON/LIVING SOCIAL RE	14,373	17,818	9	0	0	0	0	
4-60-70-451-700	DAILY ADMISSION-FVRC POO	11,773	12,076	2,797	7,270	165	0	9,070	
4-60-70-451-750	DAILY ADMISSION-CCWP	120,215	119,350	(55)	126,975	163,401	0	113,250	
4-60-70-452-700	GROUP ADMISSION-FVRC POO	81	0	0	0	0	0	0	
4-60-70-452-750	GROUP ADMISSION-CCWP	5,000	10,770	0	0	612	0	6,000	
4-60-70-472-700	MERCH RESALE-FVRC POOL	31	6	3	0	0	0	0	
4-60-70-472-750	MERCH RESALE - CCWP	236	16	0	0	3	0	0	
4-60-70-481-700	RECOVERY OF COST-FVRC PO	0	0	0	2,562	0	0	2,153	
4-60-70-485-750	CCWP CASH SHORT/OVER (4)	(10)	(10)	0	0	0	0	0	
4-60-70-487-750	DUE FROM SPECIAL RECREAT	0	1,120	0	0	0	0	0	
4-60-70-491-760	PGM REV-CCWP SPECIAL EVE	2	0	0	0	0	0	0	
4-60-71-491-706	PGM REV-POOL PRIVATE LES	27,221	28,183	13,157	22,561	30,389	0	22,104	
4-60-71-491-707	PGM REV-SWIM LESSONS	75,749	79,336	18,449	22,398	17,278	0	68,348	
4-60-78-464-710	SPONSORSHIP - SWIM TEAM	0	268	0	300	0	0	250	
4-60-78-491-710	PGM REV - SWIM TEAM	67,623	56,356	22,343	31,168	26,360	0	39,971	
4-60-80-441-800	MEMBERSHIP - FITNESS CTR	1,046,041	996,644	484,028	708,896	549,701	0	623,504	
4-60-80-442-800	MEMBERSHIP-CORPORATE FIT	102,404	145,416	86,567	129,900	92,834	0	96,876	
4-60-80-445-800	PGM REV - FITNESS CLASSE	12,080	6,144	2,191	4,110	1,016	0	2,110	
4-60-80-450-800	GROUPON FITNESS REVENUE	54	0	0	0	0	0	0	
4-60-80-451-800	DAILY ADMISSION - FITNES	13,730	11,985	4,965	6,845	25,812	0	13,350	
4-60-80-472-800	MERCH RESALE - FITNESS C	448	598	179	358	0	0	358	
4-60-80-485-800	CASH SHORT/OVER - FVRC F	5	0	3	0	0	0	0	
4-60-80-491-800	PGM REV-FITNESS CENTR-ME	0	0	0	0	0	0	1,560	
4-60-86-491-820	PGM REV FITNESS PERSONAL	47,991	43,652	23,295	30,271	27,670	0	33,158	
4-60-89-464-825	SPONSORSHIPS-FITNESS EVE	1,910	2,370	0	850	900	0	1,500	
4-60-89-472-825	MERCH RESALE-FITNESS SPE	704	315	0	0	0	0	0	
4-60-89-491-825	PGM REV-FITNESS SPECIAL	5,764	4,261	0	0	0	0	1,560	
4-60-90-491-903	PGM REV-GYMNASTIC GROUP	1,402	549	65	288	72	0	400	
4-60-90-491-904	PGM REV - GYMNASTIC OPEN	3,212	1,400	304	410	155	0	410	
4-60-91-441-906	MEMBERSHIP-GYMNASTIC PRI	9,866	8,397	4,292	0	(72)	0	0	
4-60-91-491-905	PGM REV - GYMNASTIC INST	102,661	115,925	44,402	70,004	97,287	0	97,189	
4-60-91-491-906	PGM REV-GYMNSTC PRIVATE	0	0	0	7,229	5,187	0	3,409	
4-60-98-452-901	GROUP ADMISSION-GYMNASTI	0	12,980	4,112	4,615	810	0	4,615	
4-60-98-464-901	SPONSORSHIP-GYMNASTIC TE	0	270	0	300	0	0	250	
4-60-98-491-901	PGM REV - GYMNASTIC TEAM	66,251	70,581	30,552	56,123	62,198	0	72,165	
TOTAL REVENUES		4,315,802	4,291,636	1,778,187	2,644,251	2,825,612	0	3,569,097	

EXPENDITURES

5-60-00-511	FULL-TIME LABOR	335,877	362,211	387,671	383,128	326,406	0	618,759	
5-60-00-521	PART-TIME LABOR	76,817	69,198	55,483	85,500	77,352	0	90,110	
5-60-00-535-000	GROUP MEDICAL	45,172	54,641	62,705	58,504	41,994	0	102,651	
5-60-00-543-641	CABLE - RENTAL FIELDS	0	124	146	780	607	0	784	
5-60-00-546	TELEPHONE	2,904	3,543	4,402	4,656	3,038	0	5,640	
5-60-00-547	ELECTRIC	0	0	0	1,000	0	0	0	
5-60-00-547-083	ELECTRIC-ARM NORTH FIELD	2,968	2,539	0	0	0	0	0	
5-60-00-547-084	ELECTRIC-ARM SOUTH FIELD	3,569	0	0	0	0	0	0	

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		(----- 2021 -----) (----- 2022 -----)						
	2018	2019	2020	CURRENT	2021	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET
5-60-00-549-641	PORT-O-LETS-RENTAL FIELD	0	145	310	800	375	0	800
5-60-00-553	PRINTING-RECREATION	2,831	2,738	17	90	115	0	90
5-60-00-553-695	PRINTING-REC ADVERTISING	0	0	1,227	3,490	472	0	2,340
5-60-00-554	ADVERTISING-RECREATION	575	695	330	460	495	0	460
5-60-00-559	TRAINING/SEMINAR	5,640	9,011	3,167	1,835	675	0	12,164
5-60-00-560	MEETING	983	627	78	200	0	0	500
5-60-00-560-622	MEETINGS - LOCAL EVENTS	104	317	200	560	44	0	660
5-60-00-561	MEMBERSHIP DUES	300	55	1,360	1,620	1,125	0	2,257
5-60-00-568	PERMITS/LICENSES	0	0	1,041	0	0	0	0
5-60-00-568-665	PERMITS/LICENSES CCMG	0	0	0	460	123	0	490
5-60-00-590	OTHER SERVICES	489	240	80	313	275	0	513
5-60-00-591	PGM SAL-GENERAL RECREATI	15,480	13,598	5,256	14,000	170	0	14,000
5-60-00-591-624	PGM SAL-JULY 4TH EVENT	41	56	0	76	0	0	0
5-60-00-591-641	RENTAL FIELDS SALARIES	0	0	95	7,841	0	0	0
5-60-00-591-642	RENTAL FVRC SALARIES	13,175	14,674	2,924	9,522	4,773	0	8,065
5-60-00-591-645	RENTAL SRC SALARIES	1,927	2,141	481	2,255	561	0	1,067
5-60-00-591-665	PGM SAL - CCMG	9,730	9,876	12,130	13,425	16,432	0	15,121
5-60-00-591-698	PGM SAL-SUPERVISOR ON DU	0	824	8,888	0	0	0	17,728
5-60-00-592-622	PGM SUP - LOCAL EVENTS	716	1,026	18	700	44	0	800
5-60-00-592-624	PGM SUP-JULY 4TH EVENT	763	849	0	650	0	0	750
5-60-00-592-626	PGM SUP-VOLUNTEER EVENT	1,750	1,626	0	700	0	0	2,100
5-60-00-592-630	PGM SUP-CHRISTMAS IN JUL	0	353	0	0	0	0	0
5-60-00-592-642	RENTAL FVRC SUPPLIES	618	768	154	492	397	0	1,150
5-60-00-592-643	RENTAL GYMNASIUM SUPPLIE	0	0	0	0	0	0	2,496
5-60-00-592-644	RENTAL PARK/SHELTER SUPP	0	0	0	500	0	0	1,000
5-60-00-592-645	RENTAL SRC SUPPLIES	0	0	0	30	0	0	330
5-60-00-592-665	PGM SUP - CCMG SPECIAL E	691	0	0	0	0	0	720
5-60-00-592-698	PGM SUP - SUPERVISOR ON	0	0	20	0	0	0	0
5-60-00-593-665	CONCESSION SUPPLIES - CC	1,997	2,374	2,406	2,117	2,604	0	2,555
5-60-00-595	PGM SRVS - MCCASLIN GENE	1,182	2,740	0	0	0	0	0
5-60-00-595-622	PGM SRVS - LOCAL EVENTS	150	200	0	200	0	0	0
5-60-00-595-626	PGM SRVS - VOLUNTEER EVE	1,050	1,009	0	1,110	0	0	1,375
5-60-00-595-630	PGM SRVS - CHRISTMAS IN	0	715	0	0	0	0	0
5-60-00-595-641	FIELD RENTALS SERVICES	0	0	3,250	5,050	5,443	0	3,460
5-60-00-595-642	RENTAL FVRC SERVICES	2,351	3,405	848	1,500	815	0	1,500
5-60-00-595-645	RENTAL SRC SERVICES	539	1,308	40	300	0	0	390
5-60-00-595-665	PGM SRVS - CCMG GENERAL	0	0	0	80	0	0	100
5-60-00-597	PGM SCHOOL RENTALS	8,610	10,265	2,130	4,250	0	0	8,000
5-60-00-598	SCHOLARSHIPS	14,371	14,242	2,527	15,000	6,178	0	15,000
5-60-00-599	SALES TAX	327	0	0	0	0	0	0
5-60-00-609	INTERFUND TRF RECREATION	23,607	24,413	0	0	0	0	25,000
5-60-00-609-641	INTERFUND TRF FIELD RENT	0	0	0	0	0	0	28,725
5-60-00-609-643	INTERFUND TRF GYM RENTAL	0	4,965	0	0	0	0	7,829
5-60-00-609-665	INTERFUND TRF - CCMG	2,742	2,883	0	0	0	0	1,725
5-60-00-649-665	MINOR EQUIPMENT PROGRAMS	616	440	999	979	2,606	0	2,067
5-60-00-650	EQUIPMENT RENTAL	6,370	534	0	0	0	0	2,130
5-60-00-651	MINOR EQUIPMENT	0	3,911	300	0	0	0	0
5-60-00-651-641	MINOR EQMT RENTAL FIELDS	0	0	3,018	5,145	3,183	0	7,080
5-60-00-652	OFFICE SUPPLIES	874	622	60	335	23	0	335
5-60-00-652-665	OFFICE SUPPLIES - CCMG	210	162	0	260	47	0	356

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-00-657	CLOTHING SUPPLIES	100	0	0	200	0	0	200
5-60-00-657-665	CLOTHING SUPPLIES - CCMG	0	0	0	45	59	0	33
5-60-00-657-698	CLOTHING SUPPLIES-SUPV O	0	0	149	0	0	0	0
5-60-00-665-665	SAFETY SUPPLIES-CCMG	25	0	0	257	37	0	299
5-60-00-667	AUTO REIMBURSEMENT	1,058	1,029	200	480	90	0	320
5-60-00-669	POSTAGE	24	313	0	40	0	0	40
5-60-00-690	DEPARTMENT SUPPLIES	141	624	45	335	149	0	335
5-60-00-690-665	DEPARTMENT SUPPLIES	0	0	372	525	502	0	100
5-60-16-559-135	TRAINING/SEMINAR-PRESCHO	90	148	0	0	0	0	234
5-60-16-591-135	PGM SAL - PRESCHOOL	90,121	87,245	48,001	53,915	51,963	0	103,802
5-60-16-592-135	PGM SUP - PRESCHOOL	3,869	2,410	687	1,544	1,621	0	2,920
5-60-16-595-135	PGM SRV - PRESCHOOL	885	755	145	0	0	0	0
5-60-16-609-135	INTERFUND TRF - PRESCHOO	1,505	1,584	0	0	0	0	1,800
5-60-16-665-135	SAFETY SUPPLIES - PRESCH	412	0	0	120	7	0	300
5-60-17-591-145	PGM SAL - E C CAMPS	2,191	2,632	84	1,311	949	0	2,134
5-60-17-592-145	PGM SUP - E C CAMPS	77	76	19	220	80	0	297
5-60-17-595-145	PGM SRV - E C CAMPS	84	531	0	192	0	0	0
5-60-20-591-203	PGM SAL - YOUTH B-DAY PA	4,596	4,576	1,032	2,691	2,623	0	5,360
5-60-20-592-203	PGM SUP - YOUTH B-DAY PA	1,232	1,601	497	705	644	0	2,410
5-60-20-595-203	PGM SRV - YOUTH B-DAY PA	4,260	5,233	546	2,845	1,207	0	4,355
5-60-21-591-205	PGM SAL - SPECIAL INTERE	0	229	0	578	142	0	450
5-60-21-592-205	PGM SUP - SPECIAL INTERE	0	207	0	95	102	0	100
5-60-21-595-205	PGM SRV - SPECIAL INTERE	12,484	11,381	4,429	5,274	6,177	0	29,311
5-60-23-521-215	P/T LABOR - YOUTH THEATR	14,943	15,728	6,264	1,951	6,785	0	13,120
5-60-23-521-220	P/T LABOR - SEASONAL DAN	8,903	6,415	2,842	3,368	2,953	0	7,801
5-60-23-521-221	P/T LABOR-DANCE COMPANY	38	1,289	581	885	603	0	1,418
5-60-23-521-224	P/T LABOR-DANCE RECITAL	9,325	9,925	4,242	7,438	4,677	0	13,120
5-60-23-591-215	PGM SAL - YOUTH THEATRE	14,464	12,679	5,613	0	1,733	0	7,815
5-60-23-591-217	PGM SAL-YTH PERFORMING A	1,174	761	198	0	0	0	0
5-60-23-591-220	PGM SAL - SEASONAL DANCE	4,342	4,381	4,137	1,897	2,806	0	4,611
5-60-23-591-221	PGM SAL-DANCE COMPANY (F	5,190	6,583	5,959	6,691	4,366	0	6,181
5-60-23-591-224	PGM SAL - DANCE RECITAL	7,508	7,627	4,521	7,534	3,722	0	8,690
5-60-23-592-215	PGM SUP - YOUTH THEATRE	3,386	2,513	2,536	120	680	0	1,905
5-60-23-592-220	PGM SUP - SEASONAL DANCE	320	133	0	150	49	0	380
5-60-23-592-221	PGM SUP-DANCE COMPANY (F	0	44	0	80	0	0	80
5-60-23-592-224	PGM SUP - DANCE RECITAL	1,508	2,984	65	225	63	0	1,062
5-60-23-594-220	PGM MERCH - SEASONAL DAN	361	313	355	0	0	0	270
5-60-23-594-221	MERCH RESALE SUP-DANCE C	1,703	2,947	3,321	2,145	784	0	2,520
5-60-23-594-224	MERCH RESALE SUP-DANCE R	8,673	7,824	7,552	4,646	1,372	0	6,080
5-60-23-595-217	PGM SRV-YTH PERFORMING A	2,934	2,973	757	0	0	0	0
5-60-23-595-220	PGM SRV - SEASONAL DANCE	2,784	2,272	969	986	650	0	1,116
5-60-23-595-224	PGM SRV - DANCE RECITAL	0	0	135	380	120	0	330
5-60-23-595-420	PGM SRV - ADULT DANCE	1,172	930	793	480	721	0	1,170
5-60-23-599-224	SALES TAX - DANCE RECITA	271	0	0	0	0	0	0
5-60-23-665-220	SAFETY SUPPLIES-SEASONAL	0	95	0	50	0	0	0
5-60-23-665-224	SAFETY SUPPLIES	0	0	0	0	0	0	325
5-60-27-546-235	TELEPHONE-AWESOME ADVENT	228	189	241	256	252	0	320
5-60-27-591-235	PGM SAL-AWESOME ADVENTUR	69,588	79,218	48,395	48,209	80,537	0	96,073
5-60-27-592-235	PGM SUP-AWESOME ADVENTUR	4,530	4,706	2,126	2,803	3,541	0	4,189
5-60-27-595-235	PGM SRV-AWESOME ADVENTUR	20,725	17,547	1,460	6,095	3,139	0	18,330

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	(----- 2021 -----) CURRENT BUDGET	(----- 2022 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-27-596-235 PGM TRANS-AWESOME ADVENT	7,916	8,245	0	1,600	0	0	6,400	
5-60-27-665-235 SAFETY SUPPLIES-AWS ADVE	0	340	498	535	870	0	860	
5-60-28-591-260 PGM SAL - YOUTH BASKETBA	0	0	0	0	0	0	7,592	
5-60-28-591-270 PGM SAL - YTH FALL SOCCE	0	0	90	0	0	0	546	
5-60-28-592-237 PGM SUP - YOUTH VOLLEYBA	910	1,310	114	538	549	0	434	
5-60-28-592-258 PGM SUP - YTH DODGEBALL	2,257	2,835	2,395	1,225	776	0	1,280	
5-60-28-592-260 PGM SUP - YOUTH BASKETBA	2,849	2,591	2,791	2,442	1,371	0	2,574	
5-60-28-592-262 PGM SUP-YTH SUMMER BASKE	1,793	1,595	0	814	692	0	940	
5-60-28-592-270 PGM SUP - YTH FALL SOCCE	2,436	3,296	1,908	1,085	1,567	0	1,654	
5-60-28-592-271 PGM SUP - YTH SOCCER TOU	350	152	0	0	0	0	0	
5-60-28-592-272 PGM SUP - YTH SPRING SOC	2,166	2,711	645	1,220	1,654	0	1,640	
5-60-28-592-860 PGM SUP-YTH BB/SB LEAGUE	22,648	24,671	1,196	19,568	18,609	0	20,449	
5-60-28-592-865 PGM SUP-YTH BB/SB FALL L	8,825	8,565	10,727	8,405	11,622	0	10,843	
5-60-28-592-880 PGM SUP-GOLD MEDAL TOURN	6,603	5,523	0	3,761	4,991	0	4,407	
5-60-28-592-891 PGM SUP-HS BASEBALL/SOFT	1,860	2,656	526	1,488	235	0	642	
5-60-28-594-260 MERCH RESALE SUP-YTH BAS	0	1,033	1,128	0	0	0	0	
5-60-28-594-270 MERCH RESALE-YTH FALL SO	813	656	620	1,181	533	0	1,181	
5-60-28-594-272 MERCH RESALE-YTH SPRING	1,085	1,086	625	0	0	0	630	
5-60-28-594-860 MERCH RESALE-YTH BB/SB L	1,907	0	0	0	0	0	0	
5-60-28-595-237 PGM SRV - YOUTH VOLLEYBA	4,158	10,250	1,229	4,476	2,781	0	5,676	
5-60-28-595-255 PGM SRV - YOUTH SPORTS C	8,915	5,772	1,750	6,403	903	0	4,099	
5-60-28-595-258 PGM SRV - YTH DODGEBALL	6,202	7,837	5,150	3,030	715	0	2,412	
5-60-28-595-260 PGM SRV - YOUTH BASKETBA	12,573	12,575	10,595	7,421	164	0	7,426	
5-60-28-595-262 PGM SRV-YTH SUMMER BASKE	3,613	3,857	0	1,967	2,073	0	2,063	
5-60-28-595-270 PGM SRV - YTH FALL SOCCE	6,001	5,328	1,373	4,128	3,819	0	4,576	
5-60-28-595-271 PGM SRV - YTH SOCCER TOU	2,881	580	0	0	0	0	0	
5-60-28-595-272 PGM SRV - YTH SPRING SOC	4,650	5,094	148	4,376	5,127	0	5,780	
5-60-28-595-860 PGM SRV-YTH BB/SB LEAGUE	12,189	13,844	317	10,923	9,911	0	11,152	
5-60-28-595-865 PGM SRV-YTH BB/SB FALL L	6,442	6,924	3,702	3,665	6,732	0	9,402	
5-60-28-595-880 PGM SRV-GOLD MEDAL TOURN	11,602	7,517	0	5,714	6,537	0	6,130	
5-60-28-595-891 PGM SRV-HS BASEBALL/SOFT	3,055	3,548	2,471	2,396	2,062	0	2,324	
5-60-28-651-860 MINOR EQMT-YTH BB/SB LEA	5,000	0	0	0	0	0	0	
5-60-28-651-865 MINOR EQMT-YTH BB/SB FAL	2,524	0	0	0	0	0	0	
5-60-28-665-237 SAFETY SUPPLIES-YTH VOLL	0	0	0	132	90	0	132	
5-60-28-665-260 SAFETY SUPPLIES-YTH BASK	123	150	141	93	90	0	93	
5-60-28-665-270 SAFETY SUPPLIES-YTH FALL	168	192	91	182	182	0	186	
5-60-28-665-272 SAFETY SUPPLIES-YTH SPRG	231	172	184	152	146	0	176	
5-60-28-665-860 SAFETY SUPPLIES-YTH BB/S	319	319	246	278	278	0	250	
5-60-28-665-865 SAFETY SUPPLIES-FALL LEA	155	181	60	159	143	0	189	
5-60-29-511-290 FULL TIME LABOR - B & A	77,815	69,768	66,973	71,099	61,228	0	37,383	
5-60-29-521-290 PART-TIME LABOR B & A SC	23,533	19,204	6,362	0	0	0	53,956	
5-60-29-535-000 GROUP MEDICAL B & A CARE	8,662	11,179	12,825	11,118	10,372	0	2,508	
5-60-29-546-290 TELEPHONE-YTH B/A SCHOOL	5,408	5,112	3,026	1,584	2,517	0	4,281	
5-60-29-546-296 TELEPHONE-D93 REMOTE LEA	0	0	0	75	126	0	0	
5-60-29-591-290 PGM SAL - YOUTH B/A SCHO	134,540	149,415	58,058	67,423	47,299	0	192,776	
5-60-29-591-292 PGM SAL - DIST 93 FAC/AT	24,610	21,750	7,310	4,455	949	0	11,518	
5-60-29-591-296 PGM SAL-D93 REMOTE LEARN	0	0	16,069	19,660	15,307	0	0	
5-60-29-591-298 PGM SAL - YTH KDS CARE D	6,671	7,371	2,414	3,728	2,226	0	5,382	
5-60-29-592-290 PGM SUP - YOUTH B/A SCHO	10,754	16,137	3,538	1,780	2,112	0	13,108	
5-60-29-592-296 PGM SUP-D93 REMOTE LEARN	0	0	322	417	268	0	0	

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-29-592-298	PGM SUP - YTH KDS CARE D	335	557	198	204	187	0	1,030
5-60-29-595-290	PGM SRV - YOUTH B/A SCHO	7,066	6,805	2,190	1,000	0	0	0
5-60-29-595-296	PGM SRV-D93 REMOTE LEARN	0	0	307	360	329	0	0
5-60-29-595-298	PGM SRV - YTH KDS CARE D	3,386	4,600	1,690	2,044	0	0	948
5-60-29-600-290	DISTRICT 93 COMMISSION	58,220	67,520	28,070	0	0	0	45,670
5-60-29-665-290	SAFETY SUPPLIES-ACTIVKID	452	318	112	305	236	0	960
5-60-34-591-316	PGM SAL-MIDDLE SCHOOL PR	0	325	0	521	0	0	985
5-60-34-592-316	PGM SUP-MIDDLE SCHOOL PR	27	101	0	240	60	0	455
5-60-34-593-316	CONC SUP-MIDDLE SCHOOL P	0	0	0	250	0	0	300
5-60-34-595-316	PGM SRV-MIDDLE SCHOOL PR	0	325	0	325	684	0	1,084
5-60-37-546-327	TELEPHONE-MS AFTER HOURS	57	0	0	64	0	0	64
5-60-37-591-327	PGM SAL - MS AFTER HOURS	2,698	2,046	0	3,827	1,206	0	3,940
5-60-37-592-327	PGM SUP - MS AFTER HOURS	334	365	0	816	97	0	695
5-60-40-591-480	PGM SAL-PARENTS NIGHT OU	101	0	0	0	0	0	0
5-60-40-592-480	PGM SUP-PARENTS NIGHT OU	74	0	0	0	0	0	0
5-60-47-592-460	PGM SUP - HIGH SCHOOL CA	2,133	1,234	0	1,680	0	0	1,570
5-60-47-595-460	PGM SRV - HIGH SCHOOL CA	42,541	39,822	6,828	25,553	19,854	0	32,032
5-60-48-592-404	PGM SUP - OPEN GYM	781	292	108	0	0	0	0
5-60-48-592-434	PGM SUP - ADULT SB TOURN	11,810	12,817	96	6,081	17,964	0	11,817
5-60-48-592-435	PGM SUP - ADULT SOFTBALL	28,693	26,788	14,555	18,354	22,349	0	19,154
5-60-48-592-440	PGM SUP - ADULT SPORTS L	15,103	14,216	2,614	7,310	4,632	0	10,891
5-60-48-595-434	PGM SRV - ADULT SB TOURN	14,523	11,722	0	5,768	11,333	0	10,308
5-60-48-595-435	PGM SRV - ADULT SOFTBALL	37,568	39,524	22,136	34,888	41,584	0	42,668
5-60-48-595-440	PGM SRV - ADULT SPORTS L	45,320	40,701	13,356	22,259	9,464	0	15,772
5-60-48-665-435	SAFETY SUPPLIES-ADULT SO	361	43	0	334	250	0	530
5-60-48-665-440	SAFETY SUPPLIES-ADULT SP	0	209	0	148	90	0	222
5-60-50-592-500	PGM SUP-FOREVER YOUNG GE	572	434	34	0	0	0	0
5-60-54-591-515	PGM SAL-FOREVER YNG SPEC	228	234	0	472	0	0	0
5-60-54-592-515	PGM SUP-FOREVER YNG SPEC	774	531	481	719	435	0	325
5-60-54-595-515	PGM SRV-FOREVER YNG SPEC	2,292	2,485	1,173	2,830	1,551	0	2,070
5-60-55-591-520	PGM SAL-FOREVER YNG DAY	23,338	31,446	6,018	1,175	2,019	0	10,756
5-60-55-591-525	PGM SAL-FOREVER YNG OVRN	3,825	1,627	0	0	0	0	0
5-60-55-592-520	PGM SUP-FOREVER YNG DAY	163	306	500	60	125	0	220
5-60-55-592-525	PGM SUP-FOREVER YNG OVR(	421)	(285)	4	0	0	0	0
5-60-55-595-520	PGM SRV-FOREVER YNG DAY	77,105	71,586	12,499	1,640	2,635	0	15,462
5-60-55-595-525	PGM SRV-FOREVER YNG OVRN	106,037	65,190	13	0	0	0	0
5-60-55-596-520	PGM TRNS-FOREVER YNG DAY	4,383	10,045	0	0	0	0	1,800
5-60-60-591-699	PGM SAL - REC ATTENDANTS	82,692	82,754	56,060	59,907	80,792	0	104,407
5-60-60-592-699	PGM SUP - REC ATTENDANTS	779	674	79	599	257	0	774
5-60-61-595-680	PGM SRV-SPORTS INSTRUCTI	53,326	60,151	24,187	36,090	28,280	0	43,136
5-60-64-591-610	PGM SAL - FAMILY SPECIAL	0	0	0	1,392	1,018	0	4,424
5-60-64-592-610	PGM SUP - FAMILY SPECIAL	4,601	4,340	4,511	5,274	4,592	0	7,550
5-60-64-592-619	PGM SUP - 5K WALK/RUN	2,254	662	0	0	0	0	0
5-60-64-595-610	PGM SRV - FAMILY SPECIAL	14,956	14,075	10,323	8,169	1,907	0	15,650
5-60-64-595-619	PGM SRV - 5K WALK/RUN	100	644	0	0	0	0	0
5-60-64-599-610	SALES TAX-FAMILY SPECIAL	8	0	0	0	0	0	0
5-60-68-591-655	PGM SAL-ATHLETIC SPECIAL	0	0	0	338	0	0	0
5-60-68-592-655	PGM SUP-ATHLETIC SPECIAL	0	100	225	3,108	2,919	0	1,482
5-60-68-595-655	PGM SRV-ATHLETIC SPECIAL	0	0	200	2,541	315	0	0
5-60-70-511-700	FULL-TIME LABOR-FVRC POO	23,868	26,996	24,198	28,837	17,469	0	0

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	(----- 2021 -----) CURRENT BUDGET	(----- 2022 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-70-511-750 FULL TIME LABOR-CCWP	12,852	14,537	13,030	15,528	9,406	0	0	
5-60-70-524-750 PGM SAL-MANAGER GEN SWIM	29	0	0	0	0	0	0	
5-60-70-525-700 PGM SAL-MGR/TEAM LDR GEN	23,865	0	0	0	0	0	0	
5-60-70-525-704 PGM SAL-MGR/TEAM LDR REN	50	0	0	0	0	0	0	
5-60-70-525-709 PGM SAL-MGR/TEAM LDR TRA	957	0	0	0	0	0	0	
5-60-70-526-700 PGM SAL-LIFEGUARD GENERA	40,333	0	0	0	0	0	0	
5-60-70-526-704 PGM SAL-LIFEGUARD RENTAL	154	0	0	0	0	0	0	
5-60-70-526-709 PGM SAL-LIFEGUARD TRAINI	579	0	0	0	0	0	0	
5-60-70-526-750 PGM SAL-LIFEGUARD GEN SW	124	0	0	0	0	0	0	
5-60-70-527-750 PGM SAL-CASHIER GENERAL	6,495	6,711	0	0	0	0	0	
5-60-70-528-753 PGM SAL-DECK ATTND BDAY	705	0	0	0	0	0	0	
5-60-70-535-000 GROUP MEDICAL	11,291	19,540	13,737	14,148	5,447	0	0	
5-60-70-570-700 CONTRACTUAL SRVS-FVRC PO	142,086	238,963	207,771	313,209	287,108	0	392,509	
5-60-70-570-704 CONTRACT SRVS-FVRC POOL	69	291	0	388	0	0	0	
5-60-70-570-750 CONTRACTUAL SRVS-CCWP	176,411	178,043	0	233,470	253,510	0	212,532	
5-60-70-570-754 CONTRACT SRVS-CCWP POOL	1,700	975	0	0	0	0	1,190	
5-60-70-592-700 PGM SUP - GENERAL SWIM	25	80	0	0	0	0	0	
5-60-70-592-750 PGM SUP-GENERAL SWIM	290	20	0	25	0	0	25	
5-60-70-592-753 PGM SUP-CCWP BDAY PARTIE	54	0	0	0	0	0	0	
5-60-70-592-760 PGM SUP-CCWP SPECIAL EVE	392	0	0	0	0	0	0	
5-60-70-594-750 MERCH RESALE SUPPLIES-CC	33	0	0	94	0	0	0	
5-60-70-595-700 PGM SRV - INDOOR POOL (	1,325)	1,500	0	0	0	0	0	
5-60-70-595-750 PGM SRV-GENERAL SWIM	175	0	0	0	0	0	0	
5-60-70-595-753 PGM SRV-CCWP BDAY PARTIE	1,242	0	0	0	0	0	0	
5-60-70-609-750 INTERFUND TRF - CCWP	3,005	2,962	0	0	0	0	3,750	
5-60-70-649-700 MINOR EQUIPMENT - FVRC P	1,863	136	289	0	0	0	335	
5-60-70-649-750 MINOR EQUIPMENT-GENERAL	0	0	0	0	312	0	5,400	
5-60-70-652-700 OFFICE SUPPLIES - FVRC P	17	416	0	0	0	0	20	
5-60-70-652-750 OFFICE SUPPLIES-CCWP	70	0	0	200	30	0	100	
5-60-70-665-700 SAFETY SUPPLIES - FVRC P	1,065	49	137	274	80	0	175	
5-60-70-665-750 SAFETY SUPPLIES - CCWP	350	302	0	400	954	0	200	
5-60-71-525-707 PGM SAL-MGR/TEAM LDR SWI	22,246	18,742	2,465	4,480	709	0	5,131	
5-60-71-529-706 PGM SAL-INSTR/COORD PRIV	10,541	12,635	6,073	8,136	12,588	0	9,630	
5-60-71-529-707 PGM SAL-INSTR/COORD SWIM	23,127	20,594	5,037	4,011	4,492	0	20,319	
5-60-71-529-765 PGM SAL-INSTR/COORD PVT	318	0	0	0	0	0	0	
5-60-71-592-707 PGM SUP-INSTR/COORD SWIM	52	97	0	50	32	0	0	
5-60-78-591-710 PGM SAL-SWIM TEAM	20,818	19,273	6,690	13,527	10,283	0	16,734	
5-60-78-592-710 PGM SUP - SWIM TEAM	3,152	2,046	701	1,442	975	0	1,518	
5-60-78-595-710 PGM SRV - SWIM TEAM	2,037	2,062	1,549	2,068	0	0	2,068	
5-60-80-511-800 FULL-TIME LABOR-FITNESS	139,039	144,771	78,683	59,378	50,368	0	0	
5-60-80-516-800 PGM SAL-FITNESS SERVICE	85,177	90,076	51,174	55,796	53,037	0	0	
5-60-80-517-800 PGM SAL-ATTENDANT FITNES	53,967	53,338	46,584	87,425	54,643	0	77,288	
5-60-80-518-800 PGM SAL-INSTRUCTOR FITNE	107,087	104,444	55,857	75,600	60,176	0	80,700	
5-60-80-519-800 PGM SAL-KIDS ZONE	87,488	80,674	21,768	0	0	0	0	
5-60-80-521-800 PART-TIME LABOR-FITNESS	29,870	31,889	17,845	0	0	0	0	
5-60-80-535-000 GROUP MEDICAL FITNESS	22,266	25,306	24,991	8,215	6,611	0	0	
5-60-80-543-800 CABLE - FITNESS CENTER	4,041	3,977	4,011	4,265	3,524	0	4,393	
5-60-80-546-800 TELEPHONE	1,213	1,176	0	0	0	0	0	
5-60-80-556-800 MAINTENANCE CONTRACTS	880	0	0	0	0	0	0	
5-60-80-559-800 TRAINING/SEMINARS FITNES	1,846	1,355	261	700	30	0	700	

20 -RECREATION FUND
RECREATION

	2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-80-562-800 REPAIR SERVICES-FITNESS	16,478	11,408	7,605	12,030	5,801	0	12,030	
5-60-80-591-800 PGM SAL-FITNESS CENTR-ME	0	0	910	0	0	0	736	
5-60-80-592-800 PGM SUP-FITNESS CENTR-ME	14,603	13,262	4,962	13,787	6,528	0	10,551	
5-60-80-594-800 MERCH RESALE SUPPLIES-FI	0	915	0	358	0	0	0	
5-60-80-595-800 PGM SRV-FITNESS CENTR-ME	1,200	740	1,199	1,649	1,213	0	1,279	
5-60-80-609-800 INTERFUND TRF - FITNESS	28,807	28,539	0	0	0	0	7,409	
5-60-80-649-800 MINOR EQUIPMENT-FITNESS	4,971	2,704	0	4,000	578	0	4,000	
5-60-80-657-800 CLOTHING-FITNESS CENTER	678	734	0	665	0	0	665	
5-60-80-664-800 REPAIR/MAINT SUP-FITNESS	1,533	113	0	0	0	0	0	
5-60-80-665-800 SAFETY SUPPLIES-FITNESS	88	190	30	650	240	0	550	
5-60-80-669-800 POSTAGE - FITNESS CENTER	0	0	0	100	0	0	0	
5-60-80-671-800 PROMOTION SUPPLIES-FITNE	1,100	1,357	1,656	2,500	1,746	0	2,500	
5-60-80-690-800 DEPARTMENT SUPPLIES-FITN	1,399	1,111	128	1,355	35	0	0	
5-60-86-591-820 PGM SAL FITNESS PERSONAL	16,259	19,080	11,170	14,128	14,528	0	15,995	
5-60-89-591-825 PGM SAL-FITNESS SPECIAL	2,275	1,106	115	0	19	0	736	
5-60-89-592-825 PGM SUP-FITNESS SPECIAL	1,123	1,479	102	0	0	0	0	
5-60-89-595-825 PGM SRV-FITNESS SPECIAL	700	650	0	0	0	0	0	
5-60-90-591-903 PGM SAL - GYMNASTIC GROU	257	71	41	88	154	0	214	
5-60-90-591-904 PGM SAL - GYMNASTIC OPEN	581	278	157	218	43	0	218	
5-60-91-521-905 P/T LABOR-GYMNASTIC INST	28	1,300	955	12,314	1,086	0	13,116	
5-60-91-521-906 P/T LABOR-GYMNSTC PRIVAT	5,584	4,233	2,929	3,368	3,536	0	1,381	
5-60-91-591-905 PGM SAL - GYMNASTIC INST	30,275	32,439	15,941	22,395	23,468	0	34,439	
5-60-91-591-906 PGM SAL-GYMNSTC PRIVATE	882	1,555	132	224	0	0	26	
5-60-91-592-905 PGM SUP - GYMNASTIC INST	1,268	3,434	575	810	551	0	905	
5-60-91-595-905 PGM SRV-GYMNASTIC INSTRU	0	0	0	295	0	0	325	
5-60-91-609-905 INTERFUND TRF-GYMNAST IN	1,272	0	0	0	0	0	0	
5-60-91-665-905 SAFETY SUPPLIES-GYMNAST	86	292	37	240	66	0	350	
5-60-98-521-901 P/T LABOR-GYMNASTIC TEAM	25,548	26,994	18,905	16,056	22,551	0	20,019	
5-60-98-591-901 PGM SAL - GYMNASTIC TEAM	18,554	18,520	11,774	13,935	10,581	0	15,923	
5-60-98-592-901 PGM SUP - GYMNASTIC TEAM	0	150	73	75	126	0	550	
5-60-98-595-901 PGM SRV - GYMNASTIC TEAM	0	7,964	1,849	4,469	783	0	4,469	
TOTAL EXPENDITURES	3,230,685	3,289,970	1,823,311	2,392,390	2,092,477	0	3,200,182	
REVENUE OVER/(UNDER) EXPENDITURES	1,085,118	1,001,666	(45,123)	251,861	733,135	0	368,915	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

20 -RECREATION FUND
REGISTRATION SERVICES

	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	(----- 2021 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	(----- 2021 -----) PROJECTED YEAR END	(----- 2022 -----) REQUESTED BUDGET	(----- 2022 -----) MANAGEMENT BUDGET
<u>REVENUES</u>								
4-62-00-485 CASH SHORT/OVER - REGIST	9	39	1	0	0	0	0	
TOTAL REVENUES	9	39	1	0	0	0	0	
<u>EXPENDITURES</u>								
5-62-00-511 FULL-TIME LABOR	178,232	142,910	62,590	54,376	46,604	0	45,282	
5-62-00-521 PART-TIME LABOR	145,416	149,356	20,409	11,647	11,118	0	61,798	
5-62-00-535-000 GROUP MEDICAL	27,485	25,815	13,404	13,071	8,998	0	9,641	
5-62-00-546 TELEPHONE	1,189	1,120	80	0	0	0	0	
5-62-00-553 PRINTING	24	0	0	0	0	0	0	
5-62-00-559 TRAINING/SEMINAR	0	344	0	0	0	0	0	
5-62-00-560 MEETINGS	275	98	0	0	0	0	0	
5-62-00-590 OTHER SERVICES	200	0	0	0	0	0	0	
5-62-00-591 P/T LABOR - PROGRAMS	0	0	8	9,163	7,323	0	9,163	
5-62-00-651 MINOR EQUIPMENT	686	21	205	50	0	0	0	
5-62-00-652 OFFICE SUPPLIES	4,567	4,063	1,762	2,080	659	0	0	
5-62-00-657 CLOTHING SUPPLIES	720	290	0	0	0	0	0	
5-62-00-666 COMPUTER SUPPLIES	715	726	0	500	300	0	0	
5-62-00-667 AUTO REIMBURSEMENT	3	0	0	0	0	0	0	
5-62-00-669 POSTAGE	1,307	989	0	0	0	0	0	
5-62-00-690 DEPARTMENT SUPPLIES	40	19	0	60	0	0	0	
TOTAL EXPENDITURES	360,858	325,751	98,458	90,947	75,002	0	125,884	
REVENUE OVER/(UNDER) EXPENDITURES	(360,849)	(325,711)	(98,458)	(90,947)	(75,002)	0	(125,884)	

20 -RECREATION FUND
MCCASLIN FIELDS

		(----- 2021 -----) (----- 2022 -----)						
	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-64-00-543 CABLE-MCCASLIN FIELDS	0	556	0	0	0	0	0	
5-64-00-545 WATER/SEWER-MCCAS FIELDS	19,973	18,973	1,050	10,090	10,610	0	10,000	
5-64-00-547 ELECTRIC-MCCASLIN FIELDS	15,640	18,436	16,266	16,600	12,863	0	15,600	
5-64-00-548 REFUSE-MCCASLIN FIELDS	1,681	1,560	927	1,030	1,185	0	1,340	
5-64-00-549 PORT-O-LETS-MCCASLIN FIE	75	0	0	0	0	0	0	
5-64-00-556 MAINTENANCE CONTRACTS	25,033	25,222	21,828	29,590	21,331	0	29,725	
5-64-00-562 REPAIR SERVICES	5,002	1,985	849	2,000	2,366	0	1,500	
5-64-00-570 CONTRACTUAL SERVICES	2,219	0	0	0	0	0	0	
5-64-00-651 MINOR EQUIPMENT	1,771	3,359	50	400	2,130	0	500	
5-64-00-653 HORTICULTURE SUPP-MCCAS	138	2,363	0	2,120	1,500	0	2,120	
5-64-00-656 JANITORIAL SUPPLIES	2,136	1,775	959	2,000	2,149	0	2,500	
5-64-00-660 PLAYGROUND MAT/MAINT MCC	442	0	0	700	0	0	700	
5-64-00-660-058 PLAYGROUND MAT/MAINT-VAN	0	0	23	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	4,158	2,834	6,986	5,695	1,057	0	5,695	
5-64-00-664 REPAIR/MAINT MATERIALS	535	949	869	1,000	1,102	0	1,000	
5-64-00-664-058 REPAIR/MAINT MAT-VANDALI	0	390	181	230	0	0	230	
5-64-00-760 MCCASLIN PARK	0	0	8,269	0	0	0	0	
TOTAL EXPENDITURES	78,803	78,403	58,256	71,975	56,293	0	71,430	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(78,803)	(78,403)	(58,256)	(71,975)	(56,293)	0	(71,430)	

20 -RECREATION FUND
MINIATURE GOLF

	2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-65-00-511 FULL-TIME LABOR	13,244	15,706	0	0	0	0	0	
5-65-00-512 FULL-TIME OVERTIME	74	79	0	0	0	0	0	
5-65-00-521 P/T LABOR-FACILITIES	27	0	0	0	0	0	0	
5-65-00-535-000 GROUP MEDICAL	1,077	1,477	0	0	0	0	0	
5-65-00-544 GAS	398	788	791	850	918	0	1,410	
5-65-00-546 TELEPHONE	4,995	6,436	5,310	5,500	5,051	0	5,794	
5-65-00-547 ELECTRIC	4,404	3,512	3,098	3,160	2,450	0	2,970	
5-65-00-548 REFUSE	1,185	1,805	1,183	1,190	1,196	0	1,290	
5-65-00-556 MAINTENANCE CONTRACTS	3,155	2,715	981	2,790	914	0	3,249	
5-65-00-556-048 MAINT CONTRACTS-LANDSCAP	1,954	2,356	1,304	2,439	2,657	0	2,439	
5-65-00-562 REPAIR SERVICES	3,005	0	2,173	1,700	3,925	0	3,500	
5-65-00-568 PERMITS/LICENSES	446	456	464	466	226	0	466	
5-65-00-570 CONTRACT SERVICES	534	0	0	0	0	0	0	
5-65-00-650 EQUIPMENT RENTAL	0	636	636	636	1,730	0	660	
5-65-00-651 MINOR EQUIPMENT FACILITY	92	38	180	0	0	0	1,500	
5-65-00-653 HORTICULTURAL SUPPLIES	591	585	0	950	0	0	950	
5-65-00-654 CHEMICALS	40	103	13	250	0	0	250	
5-65-00-656 JANITORIAL SUPPLIES	609	211	95	419	13	0	750	
5-65-00-664 REPAIR & MAINT SUPPLIES	123	441	237	2,800	1,088	0	5,650	
5-65-00-664-058 REPAIR MATERIALS-VANDALI	5	0	0	0	0	0	0	
TOTAL EXPENDITURES	35,958	37,345	16,465	23,150	20,168	0	30,878	
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REVENUE OVER/(UNDER) EXPENDITURES	(35,958)	(37,345)	(16,465)	(23,150)	(20,168)	0	(30,878)	
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TOTAL REVENUES	5,846,571	5,868,250	2,954,905	4,047,331	4,525,198	0	5,040,613	
TOTAL EXPENDITURES	<u>5,652,964</u>	<u>5,750,976</u>	<u>3,202,534</u>	<u>4,014,876</u>	<u>3,534,137</u>	<u>0</u>	<u>4,965,582</u>	
REVENUE OVER/(UNDER) EXPENDITURES	193,607	117,274	(247,629)	32,454	991,061	0	75,032	

*** 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.

2022 ADA major projects include: a percentage of costs to maintain the WDSRA space at Fountain View Recreation Center, and accessibility improvements for the renovations at Coral Cove Water Park, Community Park, and Park on the Green.

Special Recreation Fund

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2022 Starting Balance:	<u>\$ 464,353</u>
Budgeted 2022 Ending Balance:	<u>\$ 1,005</u>

25 -SPECIAL RECREATION FUND
SPECIAL RECREATION

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		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	553,691	560,835	601,548	636,189	615,874	0	647,390	
4-00-00-412	PROPERTY TAXES - PRIOR	56	6	13	0	9	0	0	
4-00-00-420	INTEREST	3,229	4,605	1,250	100	75	0	75	
4-00-00-462	GRANTS	0	27,152	0	0	0	0	0	
4-00-00-481	RECOVERY OF COST	<u>0</u>	<u>0</u>	<u>45</u>	<u>0</u>	<u>31</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		556,977	592,598	602,855	636,289	615,988	0	647,465	
<u>EXPENDITURES</u>									
5-00-00-511	FULL TIME LABOR	14,354	13,964	14,541	14,630	12,443	0	12,200	
5-00-00-535-000	GROUP MEDICAL	636	912	926	1,003	743	0	511	
5-00-00-549	PORT-O-LETS	11,258	14,960	3,265	21,120	16,980	0	20,133	
5-00-00-553	PRINTING	921	1,040	276	0	0	0	0	
5-00-00-556	MAINTENANCE CONTRACTS	0	0	1,830	215	0	0	215	
5-00-00-564	CONSULTING	36,850	0	0	1,850	0	0	0	
5-00-00-575	INCLUSION COSTS	29,725	69,581	13,232	51,000	15,108	0	30,000	
5-00-00-590	OTHER SERVICES	0	0	5,698	0	0	0	0	
5-00-00-602	WDSRA TAX ALLOCATION	262,635	277,270	290,085	302,970	294,455	0	308,325	
5-00-00-605	DONATIONS	1,700	2,927	2,807	3,350	2,500	0	3,350	
5-00-00-609	INTERFUND TRANSFER-SPECI	8,865	23,826	10,365	27,739	8,638	0	31,277	
5-00-00-651	MINOR EQUIPMENT	10,114	1,843	2,111	10,075	36,558	0	0	
5-00-00-725	ADA CAPITAL IMROVEMENTS	0	0	0	194,000	0	0	231,680	
5-00-00-759	ADA BUILDING IMPROVEMENT	2,289	62,474	2,463	194,400	8,969	0	0	
5-00-00-765	ADA PARK IMPROVEMENTS	24,162	112,217	66,174	390,762	376,850	0	465,122	
5-00-00-805	ADA VEHICLES/EQUIPMENT	<u>0</u>	<u>11,128</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	
TOTAL EXPENDITURES		403,509	592,142	413,772	1,213,114	773,243	0	1,110,813	
REVENUE OVER/ (UNDER) EXPENDITURES		153,468	456	189,083	(576,825)	(157,255)	0	(463,348)	
TOTAL REVENUES		556,977	592,598	602,855	636,289	615,988	0	647,465	
TOTAL EXPENDITURES		<u>403,509</u>	<u>592,142</u>	<u>413,772</u>	<u>1,213,114</u>	<u>773,243</u>	<u>0</u>	<u>1,110,813</u>	
REVENUE OVER/ (UNDER) EXPENDITURES		153,468	456	189,083	(576,825)	(157,255)	0	(463,348)	

*** 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, 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 2022 Starting Balance:	<u>\$ 1,849,141</u>
Budgeted 2022 Ending Balance:	<u>\$ 1,843,798</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

30 -BOND AND INTEREST FUND
BOND AND INTEREST

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		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	4,477,564	4,745,404	4,823,521	4,590,743	4,634,018	0	5,443,490	_____
4-00-00-412	PROPERTY TAXES - PRIOR	374	46	103	0	71	0	0	_____
4-00-00-481	RECOVERY OF COST	271,307	275,013	274,323	0	0	0	0	_____
4-00-00-483	BOND PROCEEDS	<u>0</u>	<u>0</u>	<u>26,397,829</u>	<u>0</u>	<u>74,346</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL REVENUES		4,749,245	5,020,463	31,495,776	4,590,743	4,708,435	0	5,443,490	_____
<u>EXPENDITURES</u>									
5-00-00-609	INTERFUND TRANSFER-BOND/	2,905	2,028	0	0	0	0	0	_____
5-00-00-900	PAYING AGENT FEES	10,229	5,200	26,398,622	4,000	4,000	0	4,000	_____
5-00-00-916	2008 A-B LIMITED PARK BO	7,438	7,438	3,719	0	0	0	0	_____
5-00-00-918	2008 D REFUNDING PARK BO	1,350	31,350	0	0	0	0	0	_____
5-00-00-921	2008 F REFUNDING PARK BO	96,563	114,156	17,938	0	0	0	0	_____
5-00-00-923	2010A LIMITED PARK BOND	12,750	12,750	6,375	0	0	0	0	_____
5-00-00-924	2010B TAX LIMITED PARK B	207,650	192,520	31,135	0	0	0	0	_____
5-00-00-927	2010E TAXABLE GO PARK BO	819,300	819,300	409,650	0	0	0	0	_____
5-00-00-928	2011A CAPITAL APPRECIATI	2,410,000	2,645,000	2,780,000	2,780,000	2,465,000	0	3,240,000	_____
5-00-00-929	2011B PARK BOND	361,688	361,688	180,844	0	0	0	0	_____
5-00-00-932	2016 GO REFUNDING PARK B	791,475	794,375	792,175	794,425	259,213	0	630,550	_____
5-00-00-933	2020A GO LTD TAX REF PK	0	0	934	5,800	5,800	0	5,800	_____
5-00-00-934	2020B TAX GO LTD TAX REF	0	0	299,831	287,776	251,367	0	248,135	_____
5-00-00-935	2020C GO REFUNDING PARK	0	0	445,585	461,750	461,750	0	461,750	_____
5-00-00-936	2020D TAX GO REF PARK BO	0	0	250,259	262,236	262,236	0	261,854	_____
5-00-00-937	2021A TAX GO LTD TAX REF	0	0	0	0	53,808	0	133,279	_____
5-00-00-938	2021B TAX GO REF PARK BO	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>220,146</u>	<u>0</u>	<u>463,465</u>	<u>_____</u>
TOTAL EXPENDITURES		4,721,346	4,985,805	31,617,068	4,595,987	3,983,319	0	5,448,833	_____
REVENUE OVER/ (UNDER) EXPENDITURES		27,899	34,659	(121,292)	(5,244)	725,117	0	(5,343)	_____
TOTAL REVENUES		4,749,245	5,020,463	31,495,776	4,590,743	4,708,435	0	5,443,490	_____
TOTAL EXPENDITURES		<u>4,721,346</u>	<u>4,985,805</u>	<u>31,617,068</u>	<u>4,595,987</u>	<u>3,983,319</u>	<u>0</u>	<u>5,448,833</u>	<u>_____</u>
REVENUE OVER/ (UNDER) EXPENDITURES		27,899	34,659	(121,292)	(5,244)	725,117	0	(5,343)	_____

*** 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 3-4 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>\$ 86,376</u>
Budgeted 2022 Ending Balance:	<u>\$ 63,893</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

34 -CAPITAL PROJECT FUND
CAPITAL PROJECTS

	2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-00-00-713 TECHNOLOGY	<u>52,032</u>	<u>79,758</u>	<u>28,240</u>	<u>129,149</u>	<u>42,773</u>	<u>0</u>	<u>22,483</u>	<u></u>
TOTAL EXPENDITURES	52,032	79,758	28,240	129,149	42,773	0	22,483	
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(52,032)	(79,758)	(28,240)	(129,149)	(42,773)	0	(22,483)	
<hr/>								
TOTAL EXPENDITURES	<u>52,032</u>	<u>79,758</u>	<u>28,240</u>	<u>129,149</u>	<u>42,773</u>	<u>0</u>	<u>22,483</u>	<u></u>
REVENUE OVER/(UNDER) EXPENDITURES	(52,032)	(79,758)	(28,240)	(129,149)	(42,773)	0	(22,483)	

*** 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.

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

42 -2010 REFERENDUM CAPITAL
REPAIR/REPLACEMENT-CAP

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-11-00-420	INTEREST	10,462	22,554	13,359	11,700	11,728	0	467	
4-11-00-481	RECOVERY OF COST	<u>16,723</u>	<u>0</u>	<u>7,470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		27,185	22,554	20,829	11,700	11,728	0	467	
<u>EXPENDITURES</u>									
5-11-00-700	CONTINGENCY	0	0	0	299,711	0	0	18,147	
5-11-00-702	ATHLETIC FIELDS	0	0	257,933	0	0	0	0	
5-11-00-704	PATHWAYS/PARKING LOTS	0	600	2,206	122,194	20,944	0	0	
5-11-00-714	SHORELINE RESTORATION	0	0	0	0	37,630	0	0	
5-11-00-723	FOUNTAIN VIEW REC CENTER	14,152	137,691	0	0	280,747	0	0	
5-11-00-753	CORAL COVE WATER PARK	16,103	45,344	0	0	0	0	0	
5-11-00-754	ELK TRAIL REC CENTER	0	115,860	0	0	0	0	0	
5-11-00-755	EVERGREEN GYM	0	57,940	0	38,254	0	0	0	
5-11-00-760	MCCASLIN PARK	21,147	0	0	0	0	0	0	
5-11-00-800	CAPITAL EQUIPMENT	<u>77,104</u>	<u>13,944</u>	<u>7,510</u>	<u>176,290</u>	<u>76,044</u>	<u>0</u>	<u>210,000</u>	
TOTAL EXPENDITURES		128,505	371,379	267,649	636,449	415,365	0	228,147	
<u>REVENUE OVER/(UNDER) EXPENDITURES</u>									
		(101,320)	(348,825)	(246,820)	(624,749)	(403,637)	0	(227,680)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2021

42 -2010 REFERENDUM CAPITAL
CAPITAL PROJECTS 2021

		2018	2019	2020	(----- 2021 -----)	(----- 2022 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-75-00-420	INTEREST	0	0	0	0	365	0	2,000	
4-75-00-483	BOND PROCEEDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,703,092</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		0	0	0	0	3,703,457	0	2,000	
<u>EXPENDITURES</u>									
5-75-00-700	CONTINGENCY	0	0	0	0	0	0	1,726,806	
5-75-00-722	COMMUNITY PARK	0	0	0	0	0	0	600,000	
5-75-00-734	MITCHELL LAKE PATHWAY	0	0	0	0	33,126	0	0	
5-75-00-753	CORAL COVE WATER PARK	0	0	0	0	4,000	0	1,003,320	
5-75-00-762	PARKS/PLAYGROUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>325,000</u>	
TOTAL EXPENDITURES		0	0	0	0	37,126	0	3,655,126	
REVENUE OVER/(UNDER) EXPENDITURES		0	0	0	0	3,666,330	0	(3,653,126)	
TOTAL REVENUES		43,444	290,588	20,829	11,700	3,715,185	0	2,467	
TOTAL EXPENDITURES		<u>425,042</u>	<u>707,634</u>	<u>319,635</u>	<u>796,968</u>	<u>882,286</u>	<u>0</u>	<u>4,129,018</u>	
REVENUE OVER/(UNDER) EXPENDITURES		(381,598)	(417,046)	(298,806)	(785,268)	2,832,899	0	(4,126,551)	

*** END OF REPORT ***

To: Board of Commissioners

From: Jim Reuter, Executive Director

Date: November 19, 2021

Discussion: Capital Improvement Plan - 2022 Proposed Budget

Commissioners,

The following is an updated Capital Improvement Plan using financials of September 30, 2021. 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 new 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

PRIORITY - 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 quote includes a \$30,000 alternate for an upgraded product, but staff would research this option prior to making any recommendation. Staff has recently learned of a *Tourism Attractions & Festivals Grant Program* which could fund 50% of the turf replacement cost. If this comes to fruition, staff will recommend that the cost savings from the turf replacement be used to install an outfield irrigation system.

While the facility is under construction, staff recommends a **garage like structure** for storage of the gator, turf maintenance equipment, and concession dry goods. This is much smaller, and more basic structure than what was recommended several years ago.

McCaslin Park		
Storage Garage - 2022		73,500
Turf Replacement - 2023		423,147
Multi-Year Total		496,647

Coral Cove Water Park

The formal evaluation of the pool and filtration system was completed by the WT GROUP; a leak detection analysis is also complete. The leak analysis proved that leakage is not significant. With the Board's guidance plans are to open the pool as scheduled in summer 2022, close a few weeks early, and begin the full renovation project. Some minor repairs will be made in Spring of 2022 prior to opening for the season. WT has submitted a proposal for managing the project; staff has suggested some changes. Staff is also preparing suggestions and budget estimates for additional renovations that fall outside the scope of the major repairs.

Staff has earmarked \$80,000 for a pending technology improvement as part of proposed new contract with JEM for lifeguard services.

Major renovations are estimated at \$826,000; replacement of the large waterslide is estimated at \$100,000. Staff is also proposing replacing the smaller Kids Play feature with a small splash pad that creates a fully accessible area; we propose to earmark another \$100,000 to update/improve the pool lobby and locker rooms. 18% of the overall project can be funded with Special Recreation dollars.

Coral Cove Water Park			
Current YTD			4,900
Pending Technical EAVS Enhancement			80,000
Major Pool Repairs - 2022			826,000
Entry/Lobby/Locker Room Facelift - 2022			100,000
Waterslide Replacement - 2022			100,000
Kids Play Area Splash Pad - 2022			100,000
Special Rec Funds; estimated 18% of \$1.126M			(202,680)
Total			1,008,220

Pathways/Trails/Parking Lots

Two projects are currently underway; each has been awarded a partial grant.

The **North Armstrong Park Parking Lot** requires a complete renovation. WBK Engineering provided a budget estimate of \$161,582.71 for the project. 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. Work has been delayed and will not be completed until Spring 2022.

The **Mitchell Lakes Pathway**, was awarded a Bike Trail Grant by the IDNR. The IDNR Grant will cover up to \$180,000, and since the pathway was identified in the District's ADA Transition Plan as a priority, \$156,975 will be paid for with Special Recreation funding. The total Capital funds for this project were estimated at \$23,025. Work is underway and the project is slated for completion in early November.

Staff next suggests **Heritage Lakes Pathway** for renovation. A contract has been signed for services to create a formal budget estimate and completion of an IDNR Bike Trail grant application; we are currently earmarking \$275,000 (at least 18% of funding will come from the Special Recreation fund). We have earmarked capital funds in case a grant is not awarded.

Staff proposes addressing **Veteran's Trail Pathway** for repair/renovation between 2023-2025 using the same funding sources if available.

Trails / Paths/Parking Lots/Lighting			
Current YTD			35,865
Encumbered/Held			171,776
			207,641
2023-2025	Total per Trail	Spec Rec 18%	CIP Amount
Heritage Lakes	275,000	49,500	225,500
Veterans Park	275,000	49,500	225,500
	550,000	99,000	451,000
Multi-Year Total			658,641

Playgrounds Replacement

Parks & Playgrounds: The SRC Playground work has begun and funding from the Capital Budget has been encumbered. This project is partially funded by the Special Recreation Fund. (*Up to 25% of the total Project, or 100% of all accessible features/improvements*)

All District playgrounds are inspected and evaluated regularly and recommendations for replacement are always based on 'actual' condition. Replacement standard is 20 years for playgrounds, and 10 year for play tile surfaces. The District contracted with Wight & Company for a complete analysis of its park system. *Each playground will qualify for 25% funding from the Special Recreation Budget, or 100% of accessible features.* In conjunction with those recommendation, staff realigned the order of replacement through 2025 below. **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 playgrounds replacement needs.**

Park on the Green – plan and construct \$325,000

Walter Park – plan and construct \$400,000

Friendship Park – plan and construct \$350,000

Tokarski Park – plan and construct \$100,000

Appomattox Park – plan and construct \$175,000

Veteran's Memorial - fishing enhancement \$125,000

Kent Park – plan and construct \$150,000

Papoose Park – plan and construct \$225,000

Weeks East Park - \$450,000

Total: \$2,300,000

Special Rec Funding \$575,000

Capital Funding \$1,725,000

Playgrounds & Parks			
Current Year			24,925
Encumbered/Held -SRC Playground			99,516
Subtotal			124,441
Park Replacement Estimates thru 2025 (25% from Special Rec)			
2022	Total per Park	Spec Rec 25%	CIP Amount
Park on the Green	325,000	81,250	243,750
Walter	400,000	100,000	300,000
Friendship	350,000	87,500	262,500
2023	Total per Park	Spec Rec 25%	CIP Amount
Tokarski	100,000	25,000	75,000
Appomattox	175,000	43,750	131,250
2024	Total per Park	Spec Rec 25%	CIP Amount
Veteran's	125,000	31,250	93,750
Kent	150,000	37,500	112,500
Papoose	225,000	56,250	168,750
2025	Total per Park	Spec Rec 25%	CIP Amount
Weeks East	450,000	112,500	337,500
	2,300,000	575,000	1,725,000
Multi-Year Total			1,849,441

Fountain View Recreation Center

Roof:

The final phase of the roof repair was completed earlier this year.

Geothermal System:

The Board approved an emergency repair to the **Geothermal System** earlier this year; additional tweaks continue to get the system consistently working and final payment has not yet been released. We have been informed that units 2 and 3 will likely need replacement in the next 3-5 years, and staff recommends earmarking \$115,000 each for those additional units.

The current control system is proprietary, and requires ALC technicians on site any time an adjustment to the system is required. Staff is exploring options to replace the controller system as a long-term solution to lower operational costs.

LED Lighting Upgrade:

Retro-fitting of the Fitness Studio lighting with LED fixtures is underway. With this final piece, the majority of FVRC lighting will have been converted to LED.

Indoor Pool Re-Plastering:

A future project is the re-plastering of the indoor pool. This repair will be funded through the Recreation Operational Repair & Replacement fund and which holds contributions from Glenbard North High School. (** No capital dollars will be expended, and the re-plastering may not exceed the \$300,000 on hold for that account.*)

FVRC Recreation Center			
Current YTD			273,168
Encumbered/Held			73,264
Subtotal			346,432
Geothermal Controller System - Proposed			100,000
Geothermal Unit 2 - 2024			115,000
Geothermal Unit 3 - 2025			115,000
Total			676,432

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 has applied for two separate grants (OSLAD and CDBG) which could provide an additional \$1,000,000. 25% of this project could also be funded with Special Recreation dollars (estimated at \$450,000 at this time). The District is awaiting decisions on the two grant applications; that funding will determine how much of the Master Plan can be completed.

Community Park			
Current YTD			20,779
Encumbered/Held			48,882
Additional Capital			800,000
Additional Capital from Grants			1,000,000
OSLAD Grant - Pending			(400,000)
CDBG Grant - Pending			(600,000)
Special Rec Funds; up to 25% of \$1.8M = \$450,00			(450,000)
Total			419,661

Heritage Lakes Retaining Wall / Shoreline

Staff has been addressing repairs to the Heritage Lakes retaining wall for several years on the highly used walking path around the lake. Following discussions with consultants several sections of the wall have been repaired.

Land / Shoreline Restoration			
Current YTD			24,869
Encumbered			12,761
Multi-Year Total			37,630

Parking Lot Maintenance

This can be funded through taxes collected through the Paving & Lighting Fund levy. Sealcoating of parking lots at Bierman Park and Walter Park will be funded through the 2022 Paving & Lighting Fund Tax Levy next year.

Repair & Replacement Plans & Staff Recommendations

Coyote Crossing Mini Golf

The replacement of outdoor lights on the course and parking lot at Coyote Crossing Mini Golf with LED lights has recently been completed. The cost of this project was discounted through the Clean Lighting Solution program. Staff made some minor improvements during 2021 that has brought renewed customer attraction to the facility.

The next two maintenance related improvements for Coyote Crossing include the replacement of the roof, and repainting of the entire exterior. Both are original to the initial construction of the facility are showing their age. Staff has obtained estimates for both the roof and exterior painting to be done in 2022.

Coyote Crossing Minigolf			
Current YTD			11,371
New Roof - Proposed			11,663
Exterior Paint - Proposed			15,000
Multi-Year Total			38,034

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 encumbered \$52,000 as we await the formal invoice for **tuck-pointing** repairs completed in 2020.

Staff has asked Benjamin School District to provide a plan for repair and maintenance costs through 2025. In the meantime, we have used an historical average to estimate \$20,000/year.

Evergreen Gymnasium			
Encumbered/Held			52,000
Subtotal			52,000
Estimated Repairs - 2022			20,000
Estimated Repairs - 2023			20,000
Estimated Repairs - 2024			20,000
Estimated Repairs - 2025			20,000
Multi-Year Total			132,000

Simkus Recreation Center

The relocation of the District's Preschool Program to the Simkus Center was completed earlier this year. The final project will be the installation of a shed for storage of Preschool Age outdoor toys (cars/wagons). Staff has earmarked \$2,000 for that purchase.

As the youth dance and gymnastics programs continue to grow, the main dance room and the gymnastics practice room are in need of updating to help support the programs. Supervisors have consulted with coaches to compile a list of improvements that will enhance the programs participants' experience and and draw even more team members.

Simkus Recreation Center			
Current YTD			57,489
Preschool Shed @ Playground			2,000
Dance / Gymnastics Rooms Renovation			15,000
Total			74,489

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:

Vehicles/Equipment			
Current YTD			75,394
Encumbered/Held			63,263
Dump Truck - Proposed			80,000
Subtotal			218,657
2022			CIP Amount
John Deere Tractor			75,000
Utility Truck (replacing 2007)			45,000
2023			CIP Amount
Small Gator, 2010 F150 Pickup			15,500
F150 Pickup (replacing 2010)			37,500
2024			CIP Amount
Bunker Rake			20,000
F250 Pickup #1 (replacing 2012)			57,500
2025			CIP Amount
Large Gator			18,500
F250 Pickup #2 (replacing 2012)			57,500
TBD	Total Price	Spcl Rec 50%	CIP Amount
39 Passenger Bus	120,000	60,000	60,000
Trade In Credit - TBD			
Multi-Year Total			605,157

Summary

Based on the values/estimates above, capital projects will be funded through 2025 with a deficit of **\$405,969**.

- This is a fluid plan – it will adjust to accommodate the unexpected, and project budgets will be reduced/increased to match funding.

Bonds							
Issuance		Fund					
October 2010E Bond Issue Proceeds:	(Fund 42-71)					14,200,000	
December 2011B Bond Issue Proceeds	(Fund 42-73)					7,750,000	
March 2013 Bond Issue Proceeds	(Fund 42-74)					14,690,000	
May 2021 Bond Issue Proceeds	(Fund 42-75)					3,703,092	
TOTAL BOND PROCEEDS 2010 - Current:						40,343,092	
Grants							
Description	Pending	Status	Received				
Charging Station - Manufacturer's Rebate		Received	7,500				
PARC Grant		Received	2,000,000				
Rotary of Carol Stream		Received	5,000				
Senate Member Initiative Grant (McCaslin Concession)		Received	100,000				
Clean Energy Grant/LEED Rec Center (showing minimum)		Received	190,000				
County Grant (Clean Water Grant)		Received	117,000				
DCEO Grant (Lighting @ Underpass & McCaslin) Senate Member Initiative		Received	50,000				
OSLAD Grant - McCaslin Phase II		Received	388,000				
Special Recreation Fund Contribution (will reimburse Capital fund in account 42-00)		Received	700,000				
DCEO Grant (Lighting @ Armstrong Park)		Received	7,739				
Carolshire Park - CDBG *50% of Project total up t \$200,000.		Received	172,573				
North Armstrong Parking Lot \$ -permeable pavers up to 25% (not to exceed \$40,395.67)	40,395.67	Awarded	40,396				
Mitchell Lakes Bike Trail - \$180,000 (Not to exceed; from IDNR)	180,000.00	Awarded	180,000				
OSLAD Grant - Community Park	400,000.00	Pending	400,000				
CDBG Grant - Community Park	600,000.00		600,000				
TOTAL GRANT PROCEEDS 2010 - Current			4,958,208				
PROCEEDS from sale of Elk Trail Recreation Center		Estimated only				610,000	
YTD Interest Earned on Grant Investments						70,878	
TOTAL CIP FUNDING AVAILABLE						45,982,177	
EXPENDITURES							
Actual 2010						952,293	
Actual 2011						4,662,769	
Actual 2012						13,355,896	
Actual 2013						11,424,185	
Actual 2014						3,996,157	
Actual 2015						940,914	
Actual 2016						1,631,888	
Actual 2017						1,013,255	
Actual 2018						383,164	
Actual 2019						703,231	
Actual 2020						322,441	
Planned for 2021						1,055,824	
Spent through December 12/31/2020							40,442,016
Planned for 2022						4,518,163	
Planned for 2023						1,046,147	
Planned for 2024						987,500	
Planned for 2025						781,000	
Expected to be Spent by 12/31/2025							7,332,810
Esimated Funding from Special Recreation Levy:						1,386,680	
CIP Balance						(405,969)	

2021 Spending Plans													
	Community Park	Coral Cove Water Park	Coyote Crossing Mini Golf	Evergreen Gymnasium	Fountain View Rec Center	Land & Shoreline	McCaslin Park	Parks & Playgrounds	Simkus Recreation Center	Trails/Paths/ Parking Lots & Lighting	Vehicles & Equipment	* Elk Trail - prep for closing	Annual Totals
Current YTD	20,779	4,900	11,371		273,168	24,869		24,925	57,489	35,865	75,394	5,602	
Encumbered/Held	48,882	0		52,000	73,264	12,761		99,516	0	171,776	63,263		
Current Year Total	69,661	4,900	11,371	52,000	346,432	37,630		124,441	57,489	207,641	138,657	5,602	\$ 1,055,824
Future Year's Spending													
Add'l \$ Proposed '21-22	800,000								2,000		80,000		\$ 882,000
2022 Projects	1,000,000	1,206,000	26,663	20,000	100,000		73,500	1,075,000	15,000		120,000		\$ 3,636,163
2023 Projects				20,000			423,147	275,000		275,000	53,000		\$ 1,046,147
2024 Projects				20,000	115,000			500,000		275,000	77,500		\$ 987,500
2025 Projects				20,000	115,000			450,000			196,000		\$ 781,000
Multi-Year Project Totals	\$ 1,869,661	\$ 1,210,900	\$ 38,034	\$ 132,000	\$ 676,432	\$ 37,630	\$ 496,647	\$ 2,424,441	\$ 74,489	\$ 757,641	\$ 665,157	\$ 5,602	\$ 8,388,634
(-) Funding thru Grants	\$ (1,000,000)									TBD			\$ (1,000,000)
(-) Funding thru Spec Rec	\$ (450,000)	\$ (202,680)						\$ (575,000)		\$ (99,000)	\$ (60,000)		\$ (1,386,680)
Total Funds due from CIP BUDGET	\$ 419,661	\$ 1,008,220	\$ 38,034	\$ 132,000	\$ 676,432	\$ 37,630	\$ 496,647	\$ 1,849,441	\$ 74,489	\$ 658,641	\$ 605,157	\$ 5,602	\$ 6,001,954

Community Park	
Current YTD	20,779
Encumbered/Held	48,882
Additional Capital	800,000
Additional Capital from Grants	1,000,000
OSLAD Grant - Pending	(400,000)
CDBG Grant - Pending	(600,000)
Special Rec Funds; up to 25% of \$1.8M = \$450,00	(450,000)
Total	419,661

Coral Cove Water Park	
Current YTD	4,900
Pending Technical EAVS Enhancement	80,000
Major Pool Repairs - 2022	826,000
Entry/Lobby/Locker Room Facelift - 2022	100,000
Waterslide Replacement - 2022	100,000
Kids Play Area Splash Pad - 2022	100,000
Special Rec Funds; estimated 18% of \$1.126M	(202,680)
Total	1,008,220

Coyote Crossing Minigolf	
Current YTD	11,371
New Roof - Proposed	11,663
Exterior Paint - Proposed	15,000
Multi-Year Total	38,034

Evergreen Gymnasium	
Encumbered/Held	52,000
Subtotal	52,000
Estimated Repairs - 2022	20,000
Estimated Repairs - 2023	20,000
Estimated Repairs - 2024	20,000
Estimated Repairs -2025	20,000
Multi-Year Total	132,000

FVRC Recreation Center	
Current YTD	273,168
Encumbered/Held	73,264
Subtotal	346,432
Geothermal Controller System - Proposed	100,000
Geothermal Unit 2 - 2024	115,000
Geothermal Unit 3 - 2025	115,000
Total	676,432

Land / Shoreline Restoration	
Current YTD	24,869
Encumbered	12,761
Multi-Year Total	37,630

McCaslin Park	
Storage Garage - 2022	73,500
Turf Replacement - 2023	423,147
Multi-Year Total	496,647

Playgrounds & Parks			
Current Year			24,925
Encumbered/Held -SRC Playground			99,516
Subtotal			124,441
2022	Total per Park	Spec Rec 25%	CIP Amount
Park on the Green	325,000	81,250	243,750
Walter	400,000	100,000	300,000
Friendship	350,000	87,500	262,500
2023	Total per Park	Spec Rec 25%	CIP Amount
Tokarski	100,000	25,000	75,000
Appomattox	175,000	43,750	131,250
2024	Total per Park	Spec Rec 25%	CIP Amount
Veteran's	125,000	31,250	93,750
Kent	150,000	37,500	112,500
Papoose	225,000	56,250	168,750
2025	Total per Park	Spec Rec 25%	CIP Amount
Weeks East	450,000	112,500	337,500
	2,300,000	575,000	1,725,000
Multi-Year Total			1,849,441

Simkus Recreation Center	
Current YTD	57,489
Preschool Shed @ Playground	2,000
Dance / Gymnastics Rooms Renovation	15,000
Total	74,489

Trails / Paths/Parking Lots/Lighting			
Current YTD		35,865	
Encumbered/Held		171,776	
		207,641	
2023-2025	Total per Trail	Spec Rec 18%	CIP Amount
Heritage Lakes	275,000	49,500	225,500
Veterans Park	275,000	49,500	225,500
	550,000	99,000	451,000
Multi-Year Total	658,641		

Vehicles/Equipment			
Current YTD		75,394	
Encumbered/Held		63,263	
Dump Truck - Proposed		80,000	
Subtotal		218,657	
2022			CIP Amount
John Deere Tractor		75,000	
Utility Truck (replacing 2007)		45,000	
2023			CIP Amount
Small Gator, 2010 F150 Pickup		15,500	
F150 Pickup (replacing 2010)		37,500	
2024			CIP Amount
Bunker Rake		20,000	
F250 Pickup #1 (replacing 2012)		57,500	
2025			CIP Amount
Large Gator		18,500	
F250 Pickup #2 (replacing 2012)		57,500	
TBD	Total Price	Spcl Rec 50%	CIP Amount
39 Passenger Bus	120,000	60,000	60,000
Trade In Credit - TBD			
Multi-Year Total	605,157		

Budget Summary
Summary of Requests for Board Approval

The Board will be asked to accept the 2022 Proposed Budget through the Budget and Appropriation Ordinance at the January 10, 2022 meeting. The Board will also be asked to officially accept the items listed below at that time:

- **2022 Proposed Budget**
- **2022 Organizational Chart (page 13-16)**
- **2022 Full Time and Part Time Wage Scales (page 17-21)**

- **2022 Suggested Organizational Goals are listed on (Page 12)**
*The Board is currently in discussions to establish the District's Organizational Goals for 2022.
Once completed, they will be approved at a future Board meeting.*