



## Proposed Budget

Fiscal Year January 1 – December 31, 2023

*Presented By:*

Jim Reuter, Executive Director

Sue Rini, Deputy Director

Lisa Scumaci, Superintendent, Finance & Accounting



Commissioners:

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

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

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

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

~

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

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



The 2023 Proposed Budget focuses on:

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

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

Respectfully,

Jim Reuter,  
Executive Director

Sue Rini,  
Deputy Director

Lisa Scumaci,  
Superintendent, Finance & Accounting

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# Information

## General Notes

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

## Organizational Accomplishments against 2022 Goals

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

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



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

## **Organizational Accomplishments against 2022 Goals**

### **Additional Departmental Accomplishments in 2022**

#### **Administration & Finance:**

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

**Parks & Facilities:**

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

**Recreation:**

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

## Organizational Goals for 2023

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

### **Suggested 2023 Organizational Goals:**

**\*staff suggested goals only.**

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

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

## **Departmental Goals for 2023**

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

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

### **Recreation**

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

## **Departmental Goals for 2023**

### **Parks & Facilities**

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



## **Organizational Chart**

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

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



Board of  
Commissioners



**Jim Reuter**  
Executive Director



**Debbie Greninger**  
Executive Assistant



**Sue Rini**  
Deputy Director



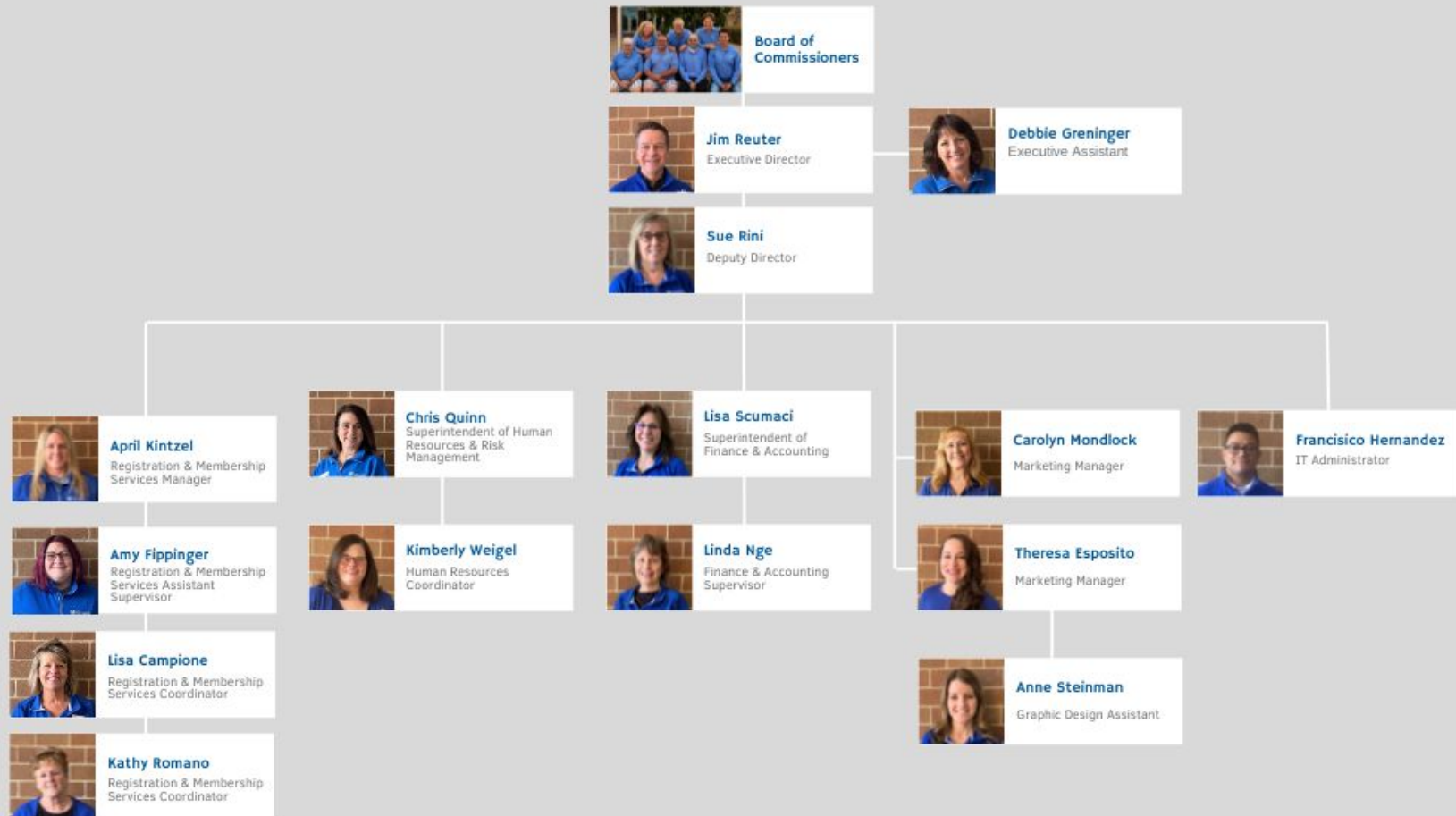
**Shane Hamilton**  
Director of Parks &  
Facilities



**Renee Bachewicz**  
Director of Recreation



## Finance & Administration Department Organizational Chart



## Parks & Facilities Department Organizational Chart



**Board of  
Commissioners**



**Jim Reuter**  
Executive Director



**Shane Hamilton**  
Director of Parks &  
Facilities



**Ron Murray**  
Facilities & Safety  
Manager



**Randy Anderson**  
Parks Manager



**Daniel Wakolbinger**  
Facilities Specialist II



**Rich Daniels**  
Custodial Supervisor



**Matt Slanker**  
Parks Foreman



**Josefina Cortez**  
Custodian II



**Chauncey Wrenn**  
Custodian II



**Rich Czarnecki**  
Parks Specialist III



**Anthony Scerbo**  
Parks Specialist III



**Joe Dalessandro**  
Custodian/Building  
Supervisor



**Brian Thorsen**  
Parks Specialist II



**Eric Ramirez**  
Parks Specialist II



**Open**  
Parks Specialist II



**Open**  
Parks Specialist I  
Regular Part Time

## Recreation Department Organizational Chart



**Board of  
Commissioners**



**Jim Reuter**  
Executive Director



**Pam Falco**  
Community Relations  
Supervisor



**Renee Bachewicz**  
Director of Recreation



**Nory Bettilyon**  
Administrative Assistant



**Melissa Adamson**  
Superintendent of  
Recreation



**Anthony Kenny**  
Division Manager



**Suzanne Waghome**  
Division Manager



**Open**  
Recreation Manager



**Avegail Lavaty**  
Recreation Supervisor



**Adrienne Gabel**  
Recreation Supervisor



**James Steele**  
Recreation Supervisor



**Jaclyn Eidukas**  
Recreation Supervisor



**Brian Kucharski**  
Fitness Manager



**Georgia Lochridge**  
Recreation Supervisor



**Rachel Arendt**  
Recreation Coordinator II



**Open**  
Recreation Supervisor



**Jane Maxey**  
Recreation Supervisor



**Open**  
Recreation Supervisor



**Patrick Kolp**  
Recreation Coordinator



**Jori Rewerts**  
Recreation Coordinator II

## **2023 Wage Scales**

### **Full-Time Staff Wage Scale**

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

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

### **Minimum Wage and Part-Time Wage Scale**

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

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

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



## Full-Time Wage Scale

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

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



## Part-Time Wage Scale

### Illinois Minimum Wage Schedule

#### Senate Bill 1

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

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

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



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

## **Key Budget Points - 2023**

### **Finance & Administrative Operations**

#### **Administration & Finance**

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

#### **Human Resources**

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

#### **Information Technology**

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

## **Key Budget Points - 2023**

### **IT Continued**

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

### **Marketing**

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

### **Registration & Membership Services**

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

### **Safety & Risk Management**

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

## **Key Budget Points - 2023**

### **Recreation**

#### **Programming**

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

#### **Fountain View Recreation Center and Simkus Recreation Center**

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

#### **Coral Cove Water Park**

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

#### **Concessions**

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

## **Key Budget Points - 2023**

### McCaslin/Field Rentals

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

### Coyote Crossing

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

**Parks & Facilities**

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

## Commonly Asked Questions

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

### General Questions:

**1. How are salaries divided between funds?**

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

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

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

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

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

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

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

## **Commonly Asked Questions**

### **Corporate – Fund 10:**

**1. What is Commissioner Expense?**

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

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

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

### **Recreation – Fund 20:**

**1. Explain the District 93 contribution and commission items.**

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

### **Paving & Lighting – Fund 10-00:**

**1. How do we budget spending?**

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

### **Audit - Fund 10-00:**

**1. Why no 5/12ths balance?**

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



## **Commonly Asked Questions**

### **Special Recreation – Fund 25:**

#### **1. What are the ADA Capital / Park Improvements?**

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

### **Bond & Interest – Fund 30:**

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

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

## Statistical & Supporting Information

## **Tax Revenue**

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

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

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

The following 4 charts provide additional data on tax revenue.

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

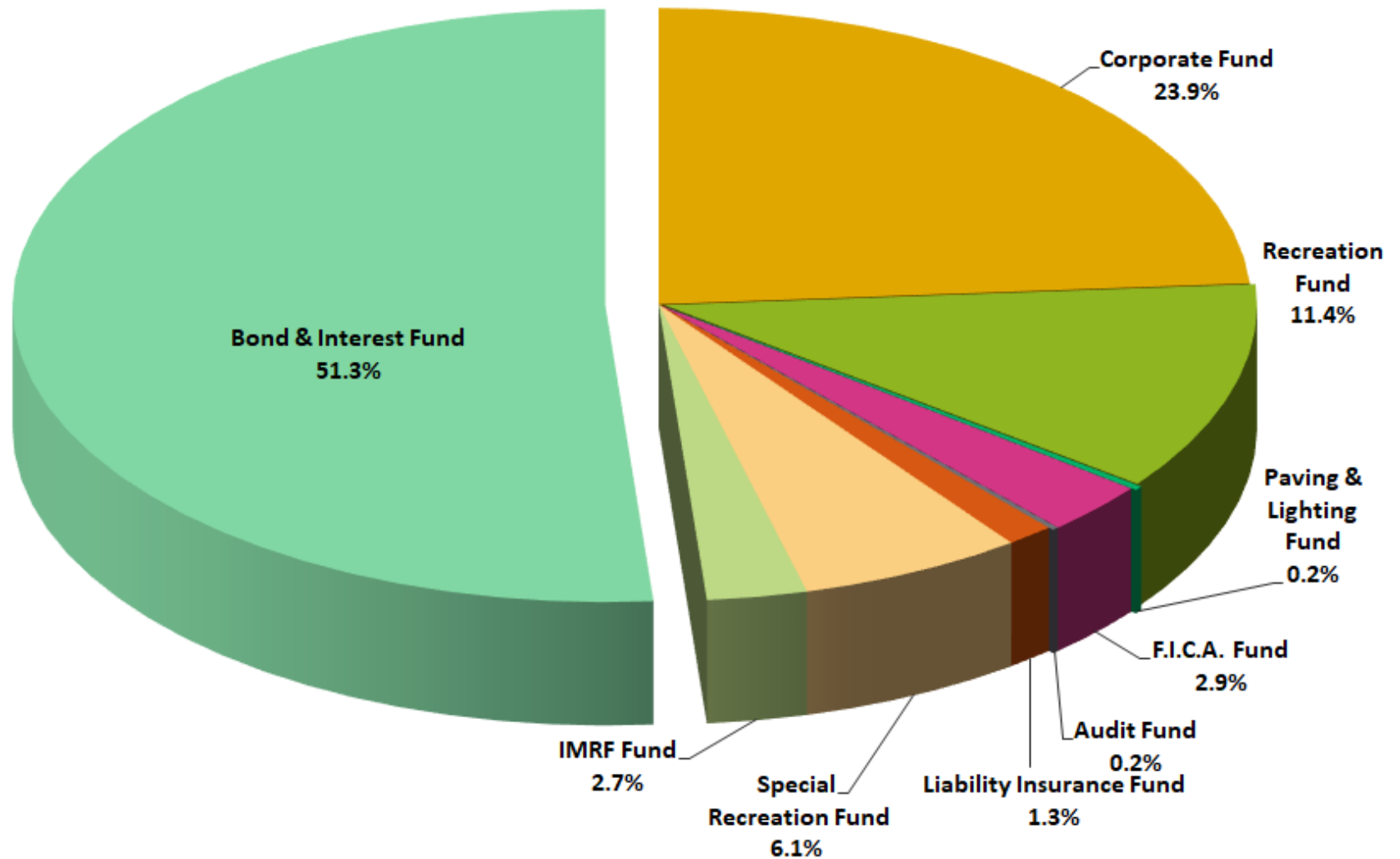
**Comparison to Local Taxing Bodies** – this chart shares information on taxes collected by other local bodies. The percentages represent the portion of a residents' most recent overall tax bill.

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

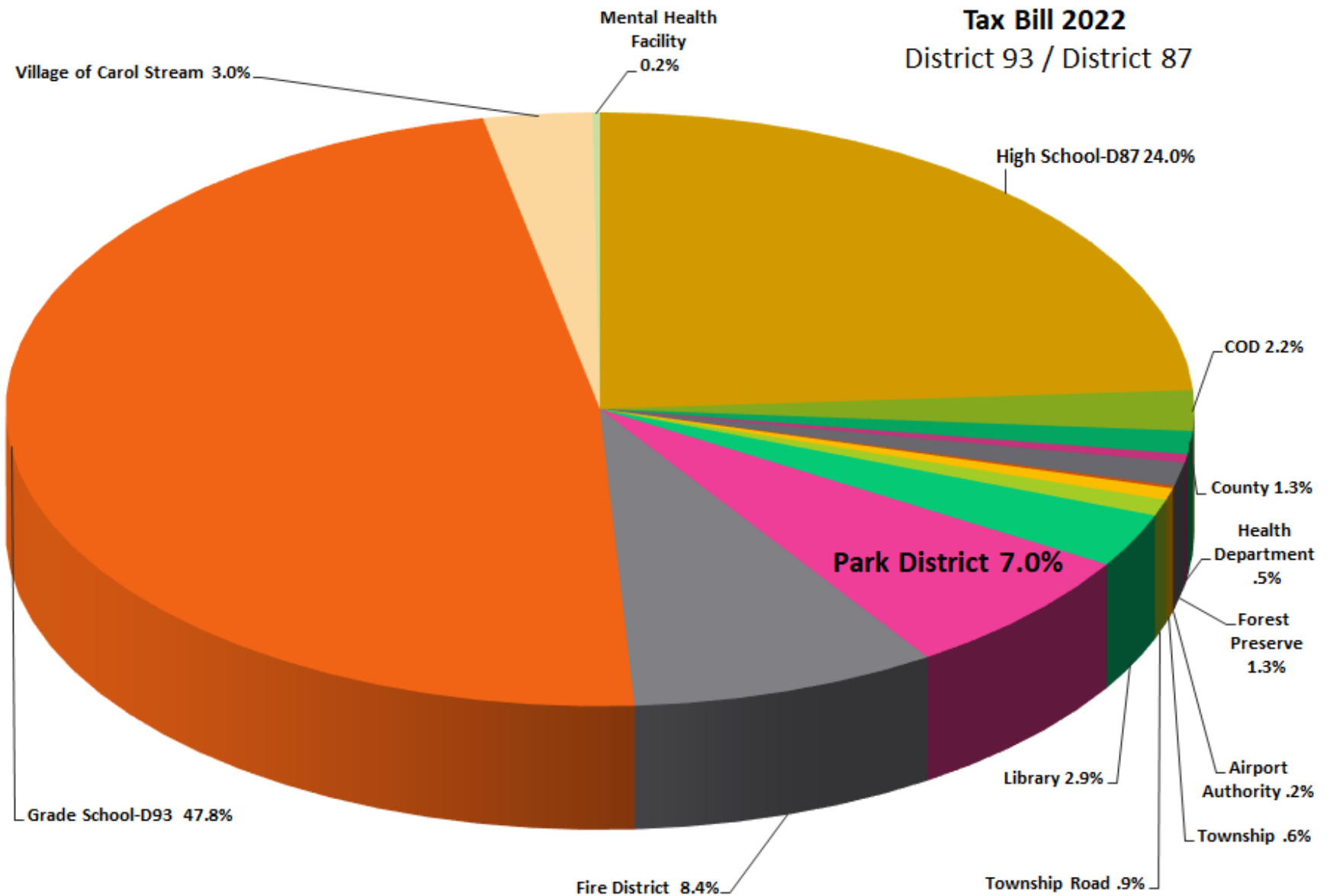
**EAV and Tax Rate Trends (Page 41)** – this chart shows a history of the District's tax rates and EAV (Equalized Assessed Value).

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

**Tax Revenue Allocation  
2023**



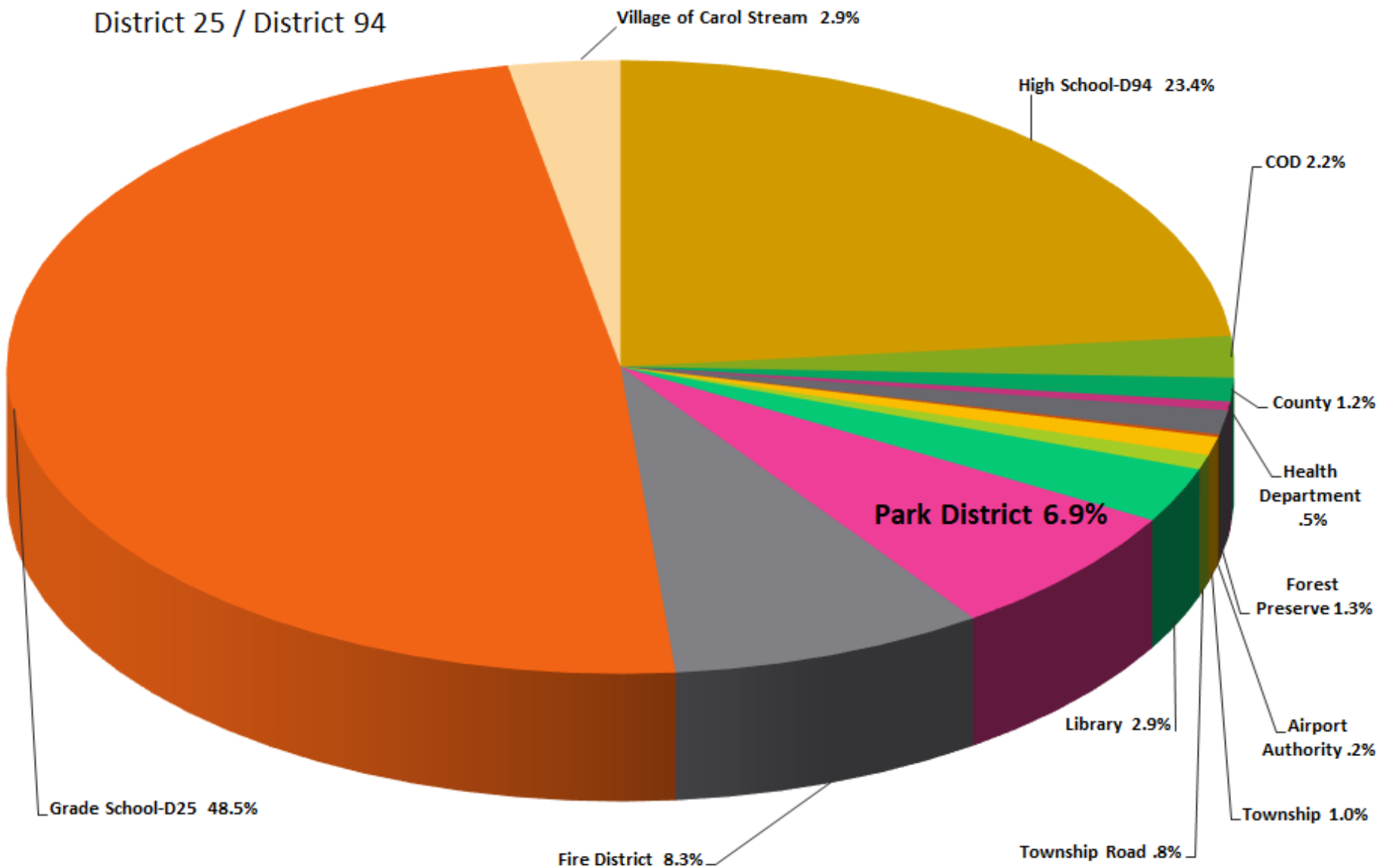
**Comparison to Local Taxing Bodies**  
**Tax Bill 2022**  
District 93 / District 87



**Comparison to Local Taxing Bodies**

**Tax Bill 2022**

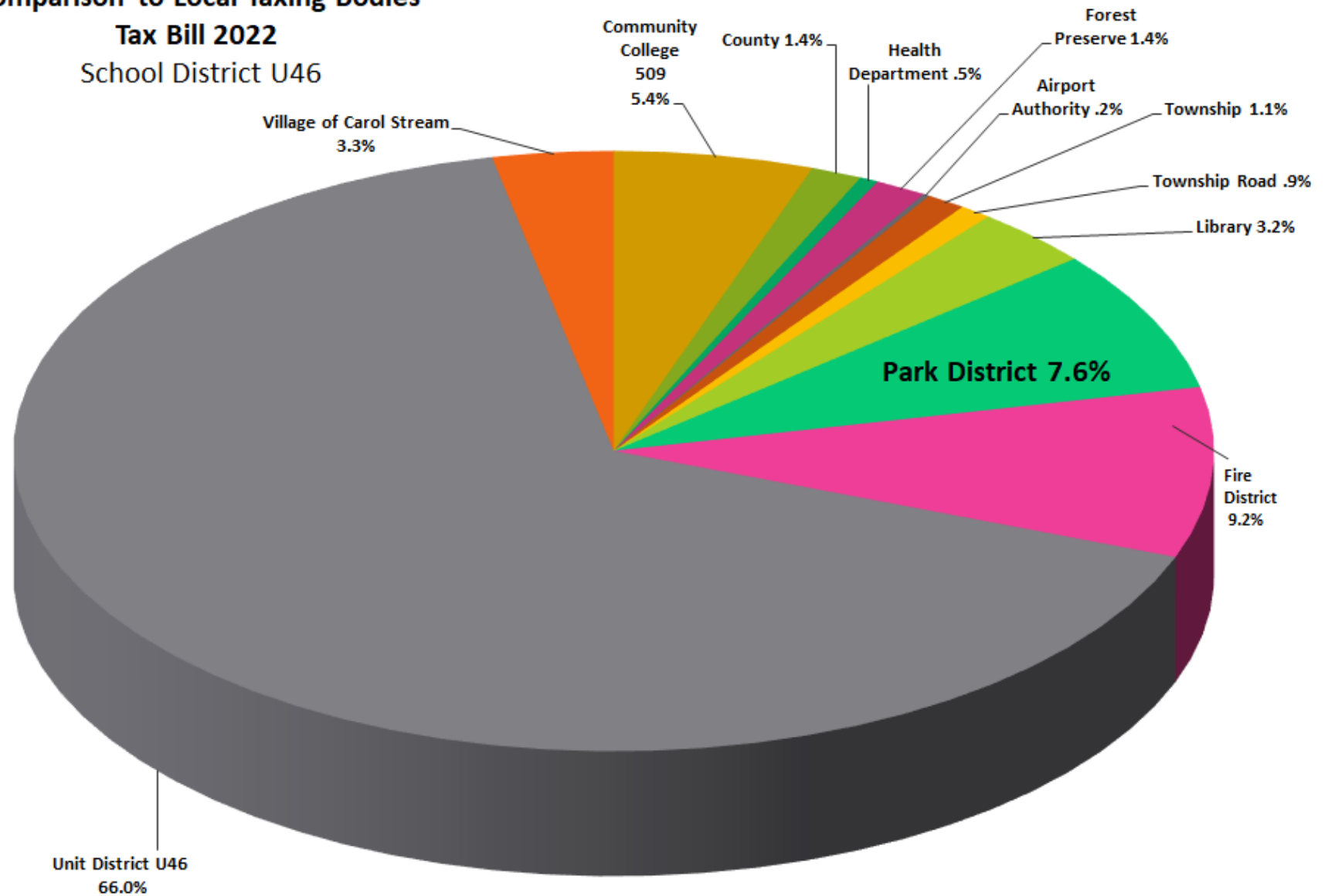
District 25 / District 94



## Comparison to Local Taxing Bodies

### Tax Bill 2022

School District U46







# EAV & TAX RATE TRENDS

|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |   |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | This Column is<br>proposed or,<br>estimated |
| FUND  | 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    | Tax Year 2022                               |
|   | Collected 2013   | Collected 2014   | Collected 2015   | Collected 2016   | Collected 2017   | Collected 2018   | Collected 2019   | Collected 2020   | Collected 2021   | Collected 2022   | Collected 2023                              |
| Corporate                                     | 0.1096           | 0.1138           | 0.1215           | 0.1143           | 0.1107           | 0.1074           | 0.1049           | 0.121            | 0.109            | 0.1294           | 0.1323                                      |
| Recreation                                    | 0.0957           | 0.0990           | 0.1060           | 0.1029           | 0.0948           | 0.0932           | 0.0918           | 0.072            | 0.0926           | 0.0779           | 0.0786                                      |
| Liability                                     | 0.0166           | 0.019            | 0.0167           | 0.0182           | 0.0187           | 0.0178           | 0.0167           | 0.0165           | 0.0165           | 0.0126           | 0.0085                                      |
| Audit   | 0.0021           | 0.0023           | 0.0026           | 0.0025           | 0.0019           | 0.0018           | 0.0019           | 0.0024           | 0.0021           | 0.0016           | 0.0012                                      |
| Social Security                               | 0.0172           | 0.0222           | 0.0221           | 0.0232           | 0.0234           | 0.0219           | 0.0208           | 0.0216           | 0.0141           | 0.0150           | 0.0188                                      |
| IMRF  | 0.0172           | 0.0252           | 0.0251           | 0.0244           | 0.0227           | 0.0229           | 0.0195           | 0.0231           | 0.0189           | 0.0185           | 0.0179                                      |
| Paving & Lighting                             | 0.0027           | 0.0028           | 0.0027           | 0.0025           | 0.0023           | 0.0023           | 0.0050           | 0.0049           | 0.0050           | 0.0032           | 0.0015                                      |
| Special Rec                                   | 0.0400           | 0.0400           | 0.0400           | 0.0400           | 0.0400           | 0.04             | 0.0400           | 0.0400           | 0.0400           | 0.0400           | 0.0400                                      |
| Bond & Interest                               | 0.1939           | 0.2844           | 0.3203           | 0.3282           | 0.3250           | 0.3233           | 0.3201           | 0.3157           | 0.3009           | 0.3483           | 0.3358                                      |
| TOTAL   | \$0.4950         | \$0.6087         | \$0.6570         | \$0.6562         | \$0.6395         | \$0.6306         | 0.6207           | 0.6172           | 0.5991           | 0.6465           | 0.6345                                      |
|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |   |
| Total Assessed Valuation                      | 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    | Tax Year 2022                               |
|   | Collected 2013   | Collected 2014   | Collected 2015   | Collected 2016   | Collected 2017   | Collected 2018   | Collected 2019   | Collected 2020   | Collected 2021   | Collected 2022   | Collected 2023                              |
|   | \$ 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 | \$ 1,572,213,867 | \$ 1,651,927,578                            |
|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |   |
| Change in EAV from previous year              | 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    | Tax Year 2022                               |
|   | Collected 2013   | Collected 2014   | Collected 2015   | Collected 2016   | Collected 2017   | Collected 2018   | Collected 2019   | Collected 2020   | Collected 2021   | Collected 2022   | Collected 2023                              |
| Annual  | -8.25%           | -6.28%           | -2.41%           | 4.20%            | 6.61%            | 5.57%            | 6.02%            | 3.60%            | 1.24%            | 1.98%            | 0.00%                                       |
| Cummulative                                   |                  |                  | -28.43%          | -24.23%          | -17.63%          | -12.05%          | -6.04%           | -2.43%           | -1.19%           | 0.79%            | 0.00%                                       |
|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |   |
| Main Operating Funds (Corporate & Recreation) |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |   |
| Total Taxes Collected                         | 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    | Tax Year 2022                               |
|   | Collected 2013   | Collected 2014   | Collected 2015   | Collected 2016   | Collected 2017   | Collected 2018   | Collected 2019   | Collected 2020   | Collected 2021   | Collected 2022   | Collected 2023                              |
| Fund 10                                       | 1,413,754        | 1,371,528        | 1,428,044        | 1,406,120        | 1,452,473        | 1,485,409        | 1,531,687        | 1,786,077        | 1,685,472        | 2,006,904        | 2,185,408                                   |
| Fund 20                                       | 1,234,454        | 1,193,157        | 1,245,834        | 1,265,877        | 1,243,869        | 1,284,833        | 1,317,560        | 1,039,712        | 1,430,109        | 1,212,862        | 1,298,659                                   |
| TOTAL   | 2,648,208        | 2,564,685        | 2,673,878        | 2,671,997        | 2,696,342        | 2,770,242        | 2,849,247        | 2,825,789        | 3,115,581        | 3,219,766        | 3,484,067                                   |
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## Tax vs. Non-Tax Revenues

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

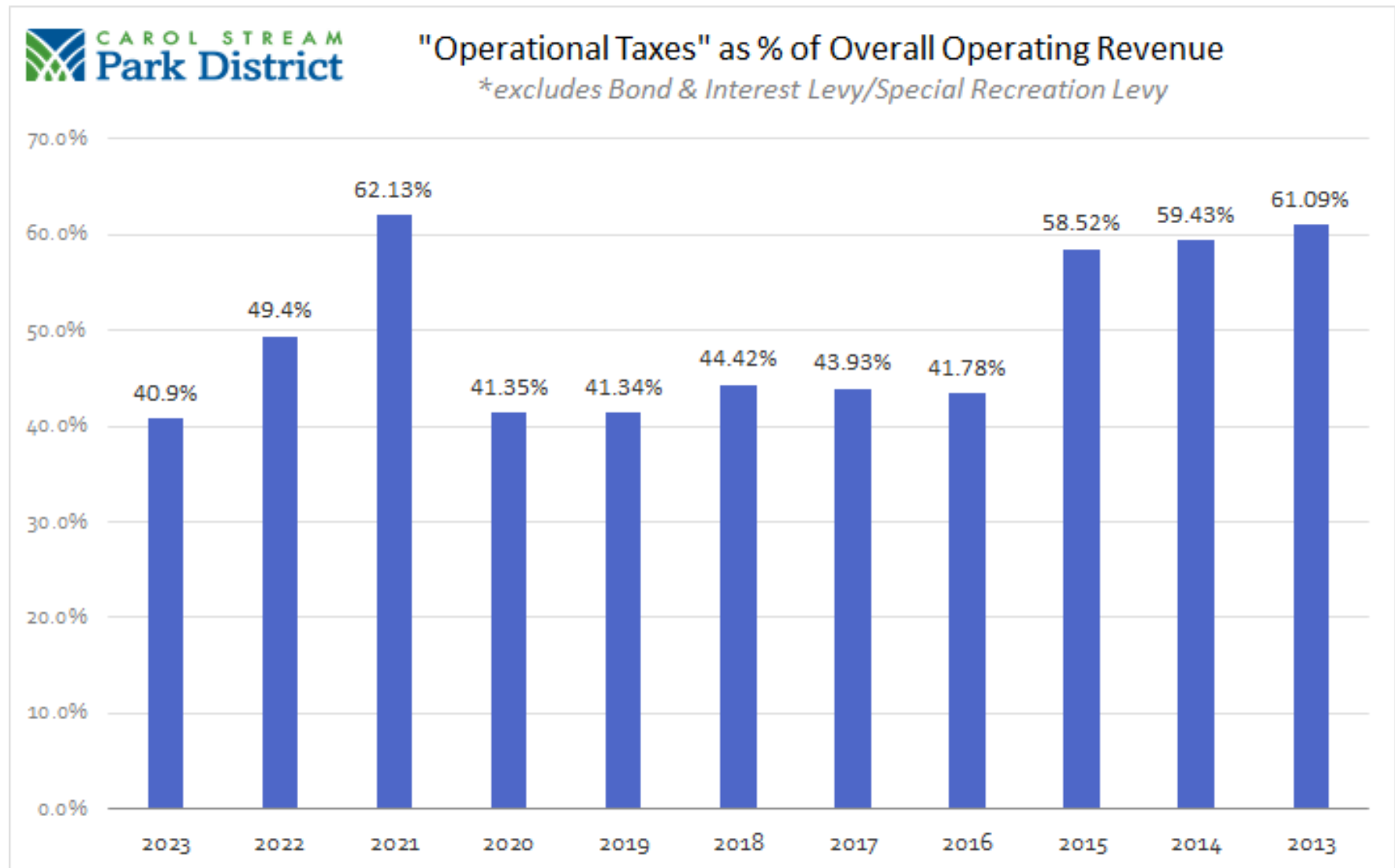
**In 2023, operational taxes will represent 40.9% of Overall Operating Revenue.** As consumer returned to more pre-pandemic levels, the District was able to resume more programming and reduce its reliance on tax revenue to support operational operations.

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

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

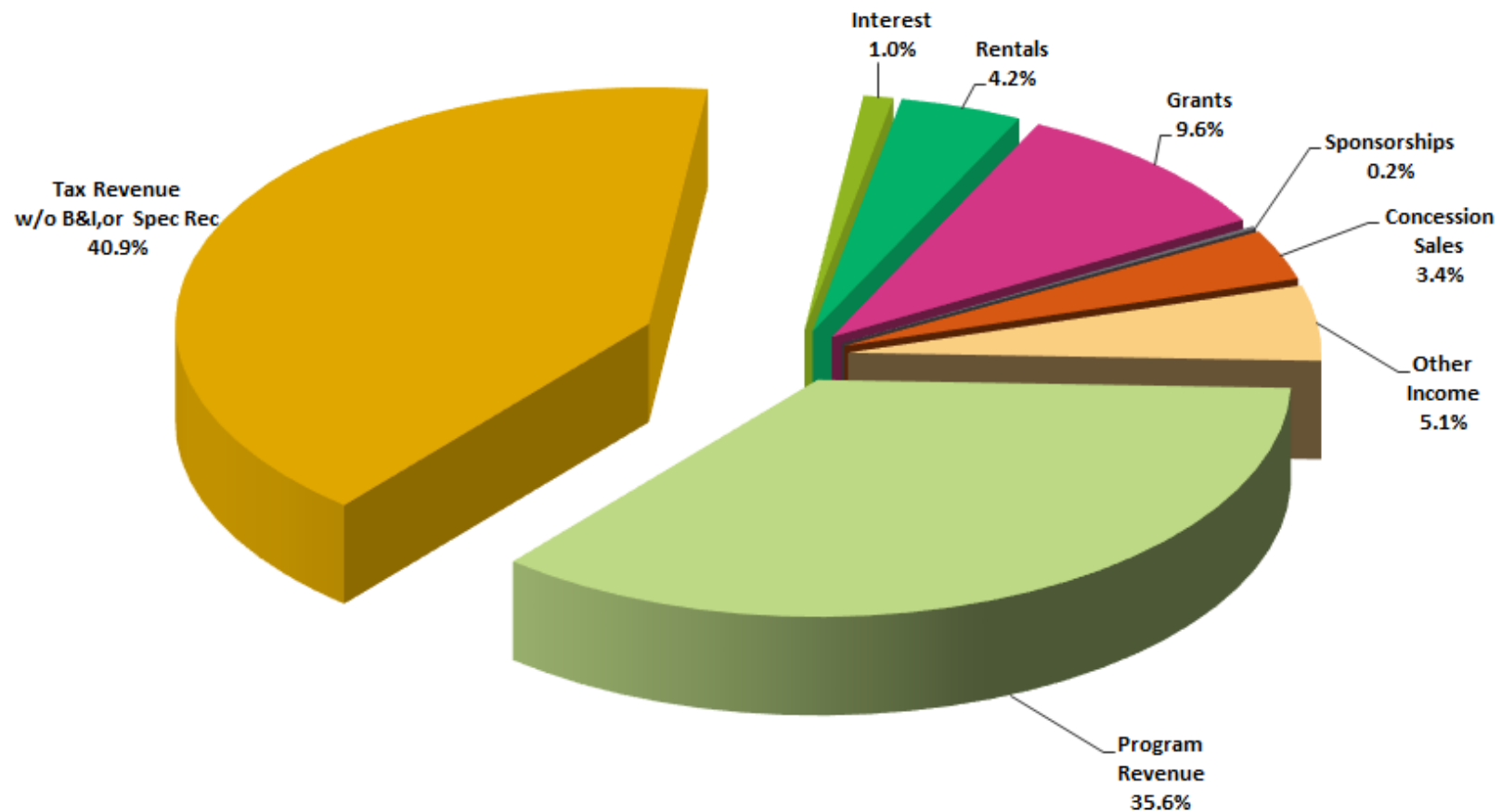
- ✓ The following graph represents Operational Tax as a % of Overall Operating Revenue (Taxes and Earned) **Page 43.**
- ✓ Details for the earned revenue categories are included on **Page 44.**

Tax vs. Non-Tax Revenues



## 2023 Earned Revenue v. Tax Revenue

\*excluding Bond & Interest, or Special Recreation Tax Receipts



## Fund Balances

## **Fund Balances**

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

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

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

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

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

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

## Fund Balance "Snapshot"

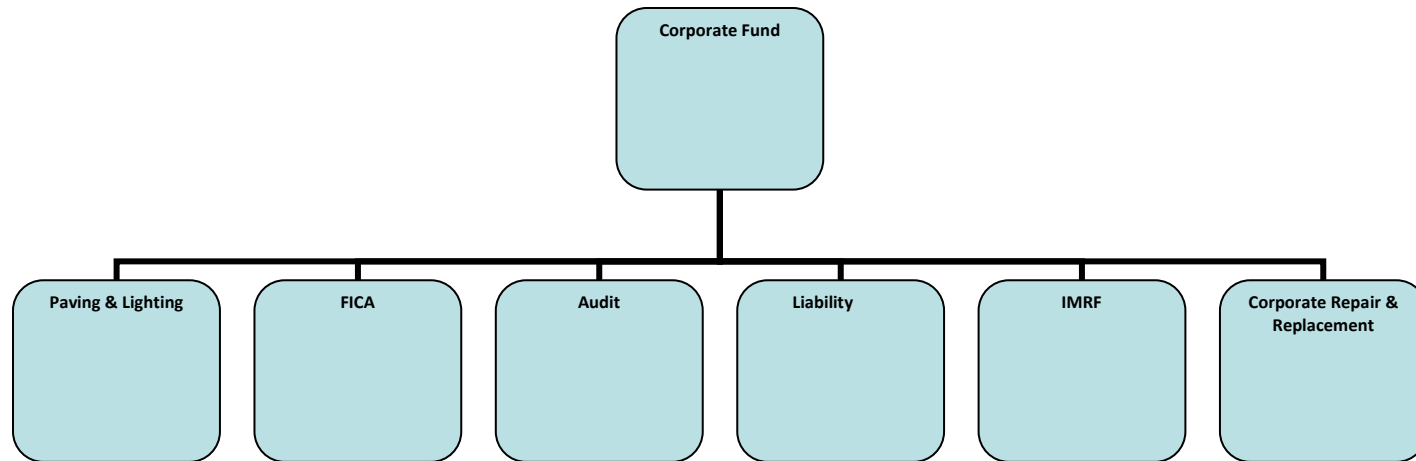
| 2023 Budget Snapshot      |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
|---------------------------|-----------------|---------------------|--------------------|----------------|-------------------|---------------------|------------------|----------------------|-----------------------|-----------------|-----------------------|----------------------|--------------------|---------------------|
| Fund Categories           |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
|                           | CORP<br>FUND 10 | CORP R&R<br>FUND 11 | REC R&R<br>FUND 12 | REC<br>FUND 20 | PAVING<br>FUND 21 | F.I.C.A.<br>FUND 22 | AUDIT<br>FUND 23 | LIABILITY<br>FUND 24 | SPEC. REC.<br>FUND 25 | IMRF<br>FUND 26 | WRKG. CASH<br>FUND 29 | BOND<br>FUND 30      | CAPITAL<br>FUND 34 | 2010 REF<br>FUND 42 |
| <b>2022</b>               |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
| Starting Fund Balance     | \$ 1,012,141    | \$ 116,012          | \$ 479,124         | \$ 685,136     | \$ 74,824         | \$ 173,792          | \$ 12,895        | \$ 209,429           | \$ 385,298            | \$ 156,490      | \$ 100,000            | \$ 1,535,201         | \$ 86,810          | \$ 3,702,789        |
| Forecasted Performance    |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
| Revenue                   | \$ 2,351,017    | \$ 21,535           | \$ 116,795         | \$ 5,688,334   | \$ 49,800         | \$ 234,060          | \$ 24,402        | \$ 199,200           | \$ 626,957            | \$ 288,840      | \$ -                  | \$ 5,432,846         | \$ -               | \$ 666,286          |
| Expenses                  | \$ 2,090,718    | \$ -                | \$ 49,662          | \$ 4,953,930   | \$ 11,092         | \$ 275,083          | \$ 23,360        | \$ 187,638           | \$ 873,688            | \$ 287,877      | \$ -                  | \$ 5,449,233         | \$ 34,878          | \$ 1,445,633        |
| Net                       | \$ 260,299      | \$ 21,535           | \$ 67,133          | \$ 734,404     | \$ 38,708         | \$ (41,023)         | \$ 1,042         | \$ 11,562            | \$ (246,731)          | \$ 963          | \$ -                  | \$ (16,387)          | \$ (34,878)        | \$ (779,347)        |
| Forecasted Ending Balance | \$ 1,272,440    | \$ 137,547          | \$ 546,257         | \$ 1,419,540   | \$ 113,532        | \$ 132,769          | \$ 13,937        | \$ 220,991           | \$ 138,567            | \$ 157,453      | \$ 100,000            | \$ 1,518,814         | \$ 51,932          | \$ 4,137,612        |
| <b>2023</b>               |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
| Starting Fund Balance     | \$ 1,272,440    | \$ 137,547          | \$ 546,257         | \$ 1,419,540   | \$ 113,532        | \$ 132,769          | \$ 13,937        | \$ 220,991           | \$ 138,567            | \$ 157,453      | \$ 100,000            | \$ 1,518,814         | \$ 51,932          | \$ 4,137,612        |
| Budgeted Performance      |                 |                     |                    |                |                   |                     |                  |                      |                       |                 |                       |                      |                    |                     |
| Revenue                   | \$ 2,594,295    | \$ 28,800           | \$ 151,548         | \$ 5,880,286   | \$ 25,000         | \$ 310,000          | \$ 24,500        | \$ 140,000           | \$ 663,271            | \$ 295,000      | \$ -                  | \$ 5,547,249         | \$ -               | \$ 1,015,000        |
| Expenses                  | \$ 2,396,494    | \$ 2,000            | \$ 53,834          | \$ 5,808,083   | \$ 69,110         | \$ 330,051          | \$ 23,780        | \$ 190,563           | \$ 800,745            | \$ 311,903      | \$ -                  | \$ 5,553,098         | \$ 45,050          | \$ 3,679,749        |
| Net                       | \$ 197,801      | \$ 26,800           | \$ 97,714          | \$ 72,203      | \$ (44,110)       | \$ (20,051)         | \$ 720           | \$ (50,563)          | \$ (137,474)          | \$ (16,903)     | \$ -                  | \$ (5,849)           | \$ (45,050)        | \$ (2,664,749)      |
| Budgeted Ending Balance   | \$ 1,472,241    | \$ 164,347          | \$ 643,971         | \$ 1,491,743   | \$ 69,422         | \$ 112,718          | \$ 9,457         | \$ 170,428           | \$ 1,093              | \$ 140,550      | \$ 100,000            | \$ 1,512,965         | \$ 6,882           | \$ 258,693          |
| Budgeted Ending Balance:  | \$ 1,472,241    | \$ 164,347          | \$ 643,971         | \$ 1,491,743   | \$ 69,422         | \$ 112,718          | \$ 9,457         | \$ 170,428           | \$ 1,093              | \$ 140,550      | \$ 100,000            | \$ 1,512,965         | \$ 6,882           | \$ 258,693          |
| NEW Target Balances:      | \$ 997,706      | \$ 200,000          | \$ 500,000         | \$1,873,020    | per plans         | \$ 137,521          | \$ 9,908         | \$ 79,401            | per plans             | \$ 129,960      | \$ 100,000            | per debt<br>schedule | per plans          | per plans           |

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**Fund Descriptions**  
***Corporate***

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



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

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

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

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

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

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

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

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

**Fund Descriptions**  
***Recreation***

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

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

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

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

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

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

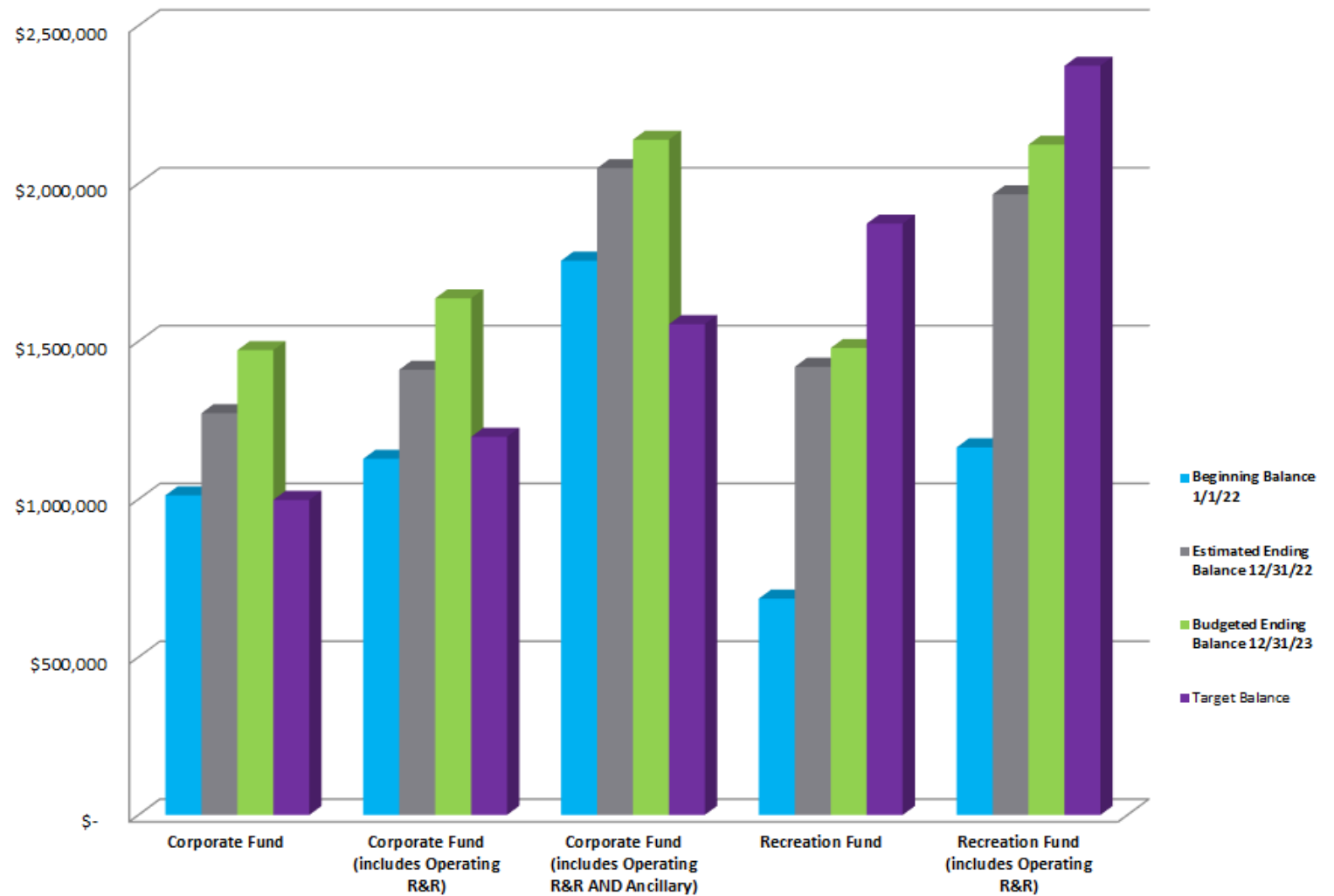
**The target balance for the Combined Recreation and, Recreation Repair & Replacement Funds is \$2,373,020.**

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

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

Performance Against Targets

*Corporate / Recreation*



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

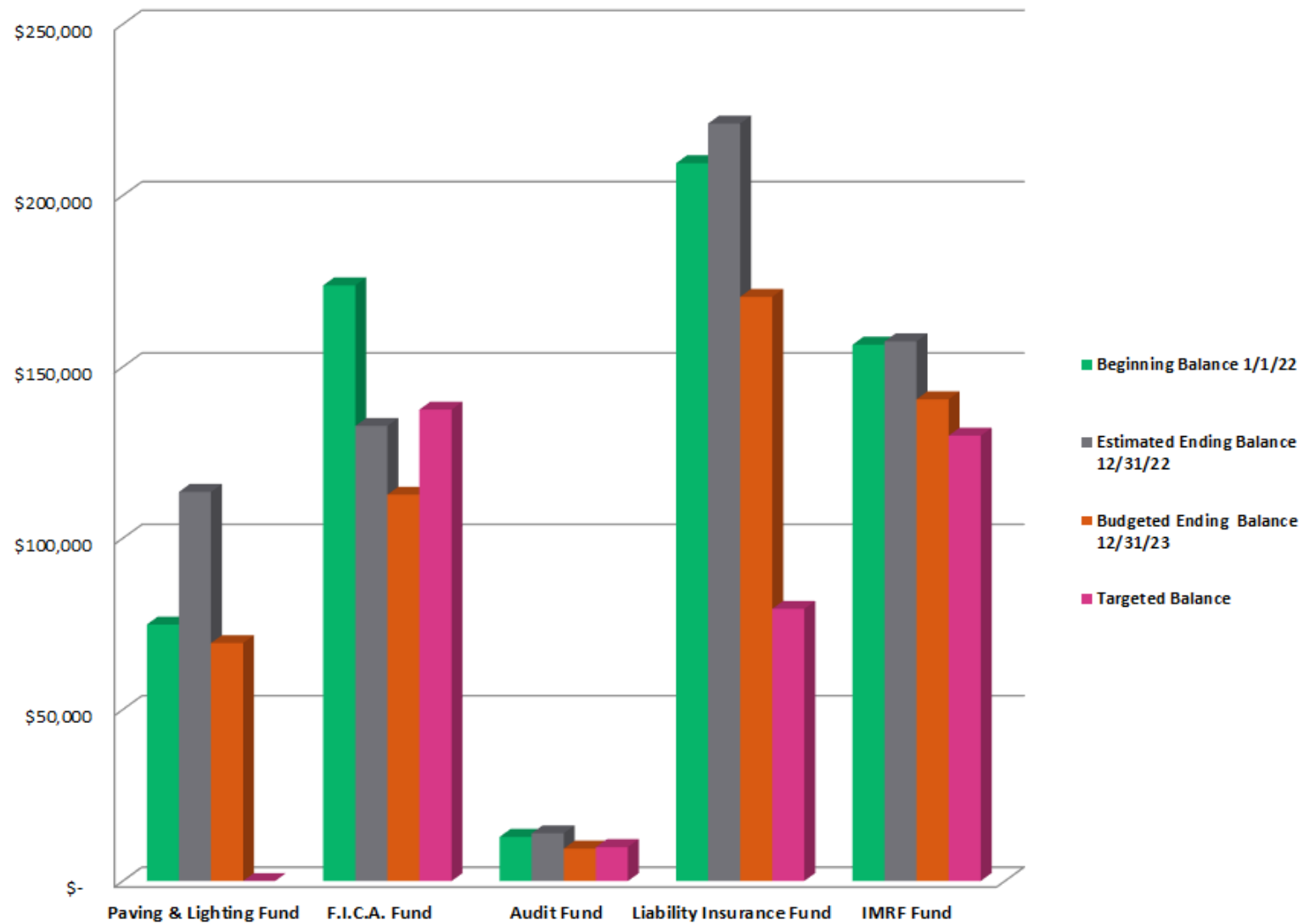
The **Special Recreation** Fund does not require a specific balance. Its dollars are restricted for use in removing physical barriers to accommodate physical handicaps, and providing inclusion services. The District has been building funds to accommodate its ADA Transition Plan which sited approximately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

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

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

**The latest Capital Improvement Plan is attached to this presentation.**

**Performance Against Target**  
***Capital & Cap-Exempt***



## Repair & Replacement Funds

### **Operational Repair & Replacement Funds**

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

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

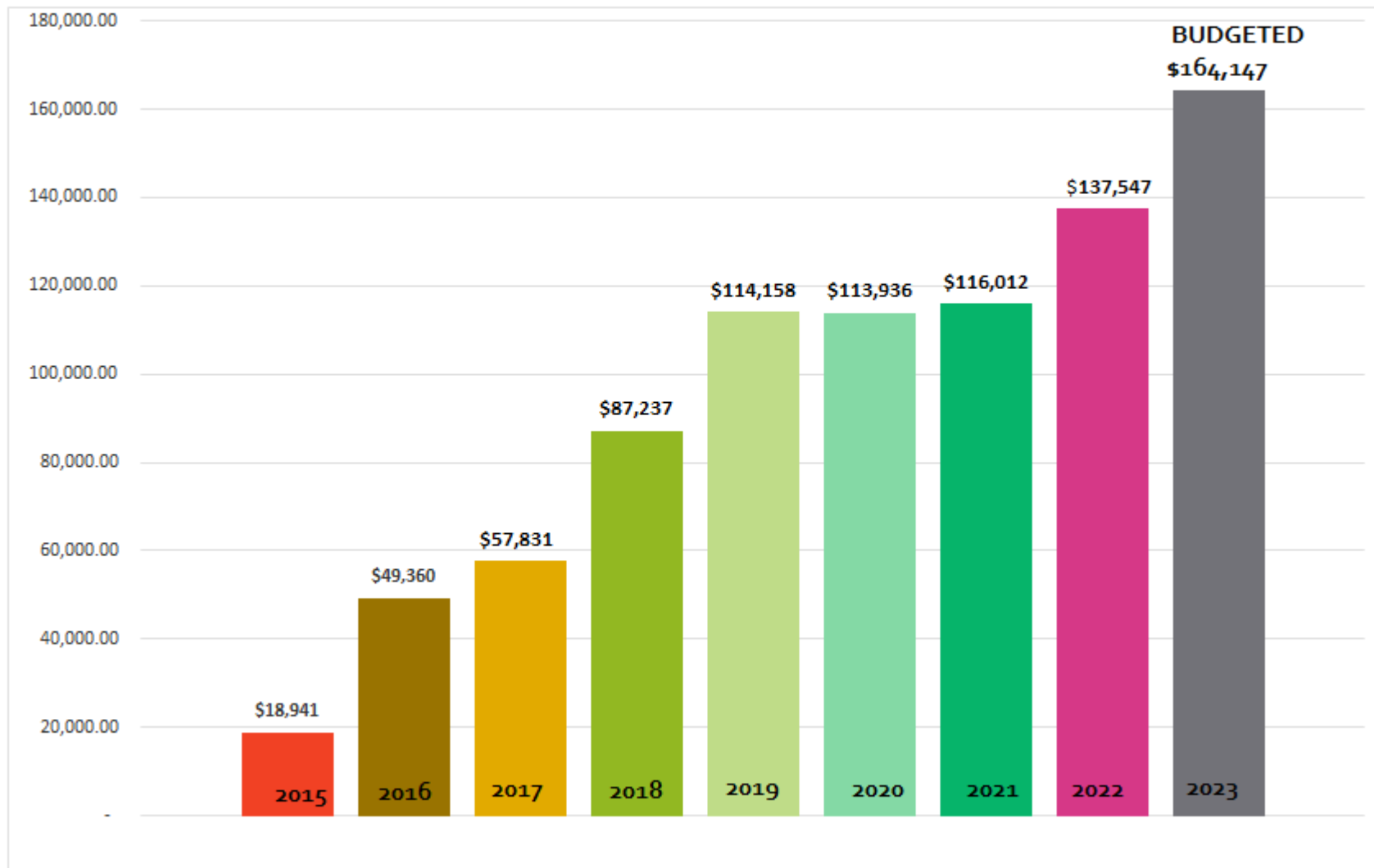
The following charts and graphs show how funds have been successfully built and used over the last several years.

### Corporate Repair & Replacement Fund

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



**CORPORATE Operating Repair & Replacement Fund**  
Annual Ending Balance  
Fiscal Years 2015 - 2023



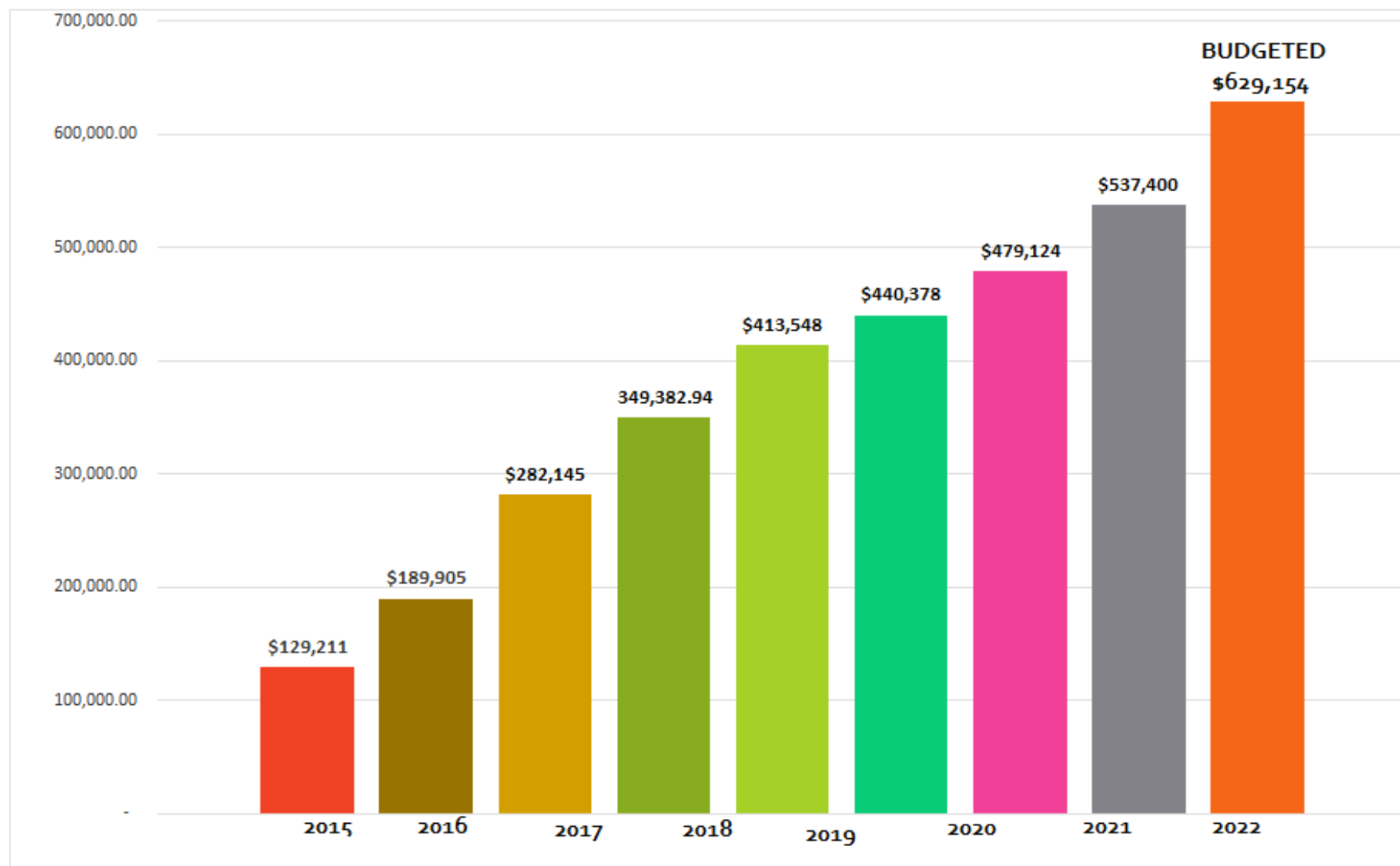
### Recreation Repair & Replacement Fund

|                   | Program<br>Surcharge | CSYFA-<br>GBN Turf | Rentals          | D87- FVRC<br>Pool | Fitness           | CCWP             | Preschool       | McCasin /<br>Grass Fields | CCMG             | Concessions-<br>CCWP | Concessions-<br>McCasin | Concessions-<br>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      |                      | -                  | -                | -                 | -                 | -                | -               | -                         | -                | -                    | -                       | -                    | -                 |
| <b>12/31/2015</b> | <b>-</b>             | <b>20,000.00</b>   | <b>-</b>         | <b>70,000.00</b>  | <b>39,210.65</b>  | <b>-</b>         | <b>-</b>        | <b>-</b>                  | <b>-</b>         | <b>-</b>             | <b>-</b>                | <b>-</b>             | <b>129,210.65</b> |
| 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)        |
| <b>12/31/2016</b> | <b>-</b>             | <b>24,000.00</b>   | <b>-</b>         | <b>105,000.00</b> | <b>50,403.68</b>  | <b>1,217.24</b>  | <b>-</b>        | <b>6,076.00</b>           | <b>3,207.75</b>  | <b>-</b>             | <b>-</b>                | <b>-</b>             | <b>189,904.67</b> |
| 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)       |
| <b>12/31/2017</b> | <b>8,375.00</b>      | <b>28,000.00</b>   | <b>-</b>         | <b>140,000.00</b> | <b>85,225.70</b>  | <b>4,662.49</b>  | <b>390.00</b>   | <b>9,099.75</b>           | <b>6,392.00</b>  | <b>-</b>             | <b>-</b>                | <b>-</b>             | <b>282,144.94</b> |
| 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)       |
| <b>12/31/2018</b> | <b>20,407.50</b>     | <b>32,000.00</b>   | <b>-</b>         | <b>175,000.00</b> | <b>87,734.87</b>  | <b>7,527.38</b>  | <b>1,895.00</b> | <b>12,358.25</b>          | <b>7,587.83</b>  | <b>1,355.13</b>      | <b>3,516.98</b>         | <b>-</b>             | <b>349,382.94</b> |
| 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)       |
| <b>12/31/2019</b> | <b>37,533.84</b>     | <b>32,000.00</b>   | <b>4,964.60</b>  | <b>195,315.00</b> | <b>107,866.62</b> | <b>4,219.75</b>  | <b>3,479.00</b> | <b>7,404.00</b>           | <b>10,470.33</b> | <b>2,838.11</b>      | <b>7,386.87</b>         | <b>70.08</b>         | <b>413,548.20</b> |
| Revenues          | -                    | -                  | -                | 35,000.00         | 5,205.00          | -                | -               | -                         | -                | -                    | -                       | -                    | 40,205.00         |
| Expenditures      | -                    | -                  | (1,065.47)       | -                 | (4,661.30)        | -                | -               | -                         | (7,648.50)       | -                    | -                       | -                    | (13,375.27)       |
| <b>12/30/2020</b> | <b>37,533.84</b>     | <b>32,000.00</b>   | <b>3,899.13</b>  | <b>230,315.00</b> | <b>108,410.32</b> | <b>4,219.75</b>  | <b>3,479.00</b> | <b>7,404.00</b>           | <b>2,821.83</b>  | <b>2,838.11</b>      | <b>7,386.87</b>         | <b>70.08</b>         | <b>440,377.93</b> |
| Revenues          | -                    | -                  | -                | 35,000.00         | 10,015.00         | -                | -               | 1,000.00                  | -                | -                    | -                       | -                    | 46,015.00         |
| Expenditures      | (2,643.85)           | -                  | -                | -                 | -                 | -                | -               | (4,624.82)                | -                | -                    | -                       | -                    | (7,268.67)        |
| <b>12/30/2021</b> | <b>34,889.99</b>     | <b>32,000.00</b>   | <b>3,899.13</b>  | <b>265,315.00</b> | <b>118,425.32</b> | <b>4,219.75</b>  | <b>3,479.00</b> | <b>3,779.18</b>           | <b>2,821.83</b>  | <b>2,838.11</b>      | <b>7,386.87</b>         | <b>70.08</b>         | <b>479,124.26</b> |
| <b>PROJECTED</b>  |                      |                    |                  |                   |                   |                  |                 |                           |                  |                      |                         |                      |                   |
| Revenues          | 51.00                | -                  | 11,704.05        | 35,280.00         | 20,335.58         | 3,366.66         | 1,430.00        | 26,787.75                 | 1,912.64         | 1,570.23             | 5,371.58                | 168.27               | 107,977.76        |
| Expenditures      | (2,348.00)           | -                  | -                | (29,376.54)       | -                 | -                | -               | (17,937.00)               | -                | -                    | -                       | -                    | (49,661.54)       |
| <b>12/30/2022</b> | <b>32,592.99</b>     | <b>32,000.00</b>   | <b>15,603.18</b> | <b>271,218.46</b> | <b>140,698.45</b> | <b>7,586.41</b>  | <b>4,909.00</b> | <b>12,629.93</b>          | <b>4,734.47</b>  | <b>4,408.34</b>      | <b>12,758.45</b>        | <b>238.35</b>        | <b>537,440.48</b> |
| <b>BUDGETED</b>   |                      |                    |                  |                   |                   |                  |                 |                           |                  |                      |                         |                      |                   |
| Revenues          | 12,500.00            | -                  | 25,122.00        | 38,192.00         | 18,510.00         | 4,750.00         | 1,350.00        | 36,124.00                 | 1,875.00         | 1,575.00             | 5,375.00                | 175.00               | 145,548.00        |
| Expenditures      | -                    | -                  | -                | (28,169.00)       | -                 | -                | -               | (9,165.00)                | (3,300.00)       | (600.00)             | (12,600.00)             | -                    | (53,834.00)       |
| <b>12/30/2023</b> | <b>45,092.99</b>     | <b>32,000.00</b>   | <b>40,725.18</b> | <b>281,241.46</b> | <b>159,208.45</b> | <b>12,336.41</b> | <b>6,259.00</b> | <b>39,588.93</b>          | <b>3,309.47</b>  | <b>5,383.34</b>      | <b>5,533.45</b>         | <b>413.35</b>        | <b>629,154.48</b> |

## RECREATION Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2015 - 2023

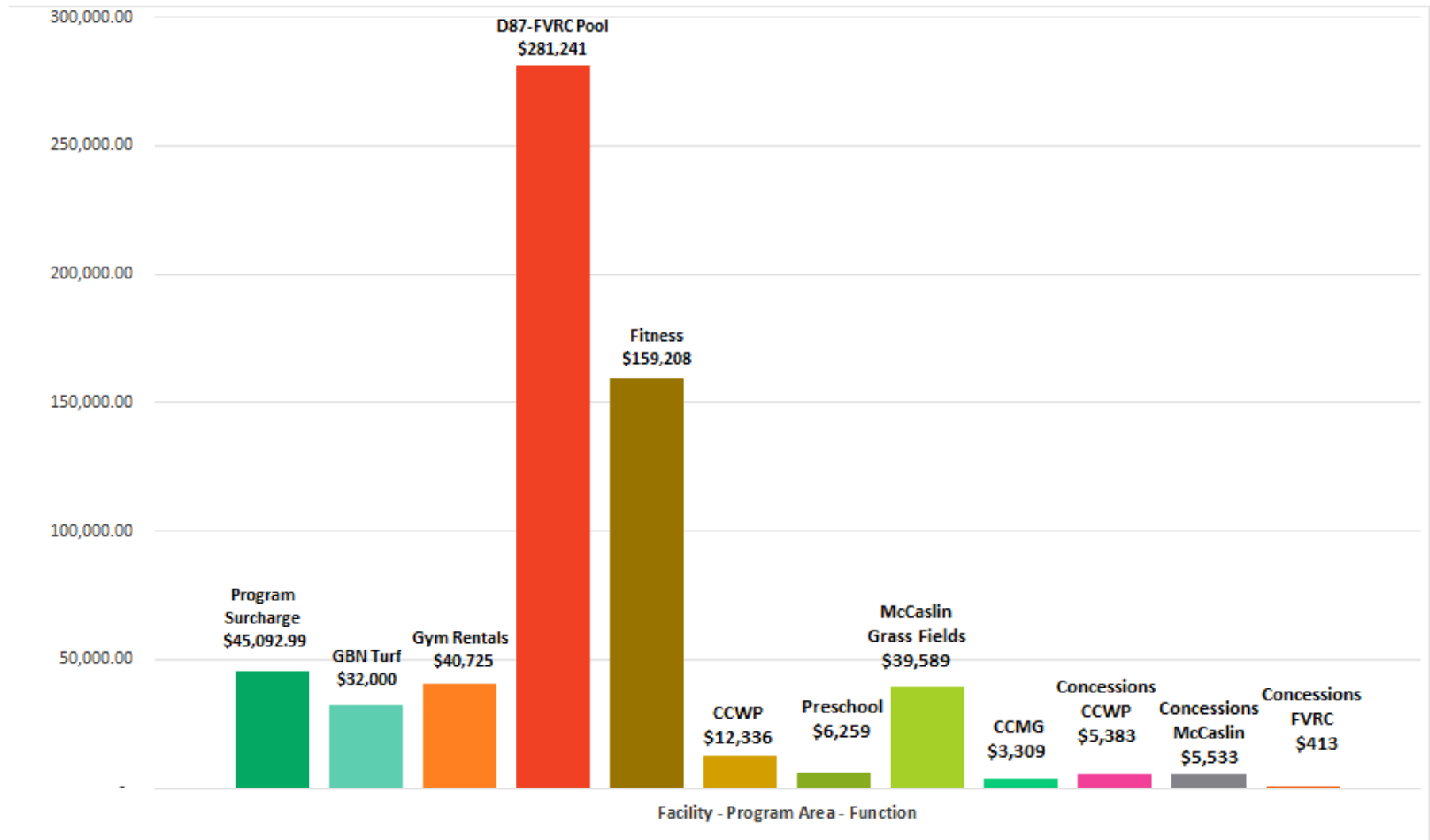


## RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2023



# 2023 Proposed Budget

**Corporate Fund**  
**Funds 10 & 11**

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

**Administration**

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

**Corporate Repair & Replacement**

- Operational repair to facilities and parks

**Marketing**

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

**Parks Department**

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

**Maintenance Facility**

- Utilities, and direct facility costs

**Registration Services**

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

**Ancillary Funds:****Paving & Lighting**

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

**FICA**

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

**Audit**

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

**Liability**

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

**IMRF**

- District's contribution to the IMRF Pension Plan

### Target Balance Calculation:

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

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

### Estimated 2023 Starting Balance:

|                        |              |
|------------------------|--------------|
| Corporate:             | \$ 1,272,440 |
| Corporate R&R          | \$ 137,547   |
| Paving & Lighting:     | \$ 113,532   |
| FICA:                  | \$ 132,769   |
| Audit:                 | \$ 13,937    |
| Liability:             | \$ 220,991   |
| IMRF:                  | \$ 157,453   |
| <hr/>                  |              |
| Combined Fund Balance: | \$ 2,048,669 |

### Budgeted 2023 Ending Balance:

|                    |    |
|--------------------|----|
| Corporate:         | \$ |
| 1,472,241          |    |
| Corporate R&R      | \$ |
| 164,347            |    |
| Paving & Lighting: | \$ |
| 69,422             |    |
| FICA:              | \$ |
| 112,718            |    |

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND  
FINANCE/ADMINISTRATION

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



10 -CORPORATE FUND  
MARKETING

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND  
PARKS

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND  
PARKS

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

10 -CORPORATE FUND  
MAINTENANCE FACILITY

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

10 -CORPORATE FUND  
REGISTRATION SERVICES

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

10 -CORPORATE FUND  
ANCILLARY

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

11 -CORP REPAIR & REPLACEMENT  
CORP REPAIR/REPLACEMENT

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

\*\*\* END OF REPORT \*\*\*

## Recreation Fund Funds 12 & 20

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

### Recreation - Administration

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

### Recreation - Operational Repair & Replacement

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

### Recreation - Programs

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

### Recreation – Concessions

- All revenue and direct expenses associated with concession operations

### Recreation - Registration Services

- Portion of Registration attributable to supporting program and membership activities

### Recreation Fund

|                                  |                     |
|----------------------------------|---------------------|
| Suggested Target Balance:        | <u>\$ 1,873,020</u> |
| Estimated 2023 Starting Balance: | <u>\$ 1,419,540</u> |
| Budgeted 2023 Ending Balance:    | <u>\$ 1,491,743</u> |

### Recreation – Facilities

Costs to operate and maintain:

- Coral Cove Water Park
- Concessions
- Coyote Crossing Mini Golf
- 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>\$ 2,373,020</u> |
| Estimated 2023 Starting Balance: | <u>\$ 1,965,797</u> |
| Estimated 2023 Ending Balance:   | <u>\$ 2,135,714</u> |



20 -RECREATION FUND  
FINANCE/ADMINISTRATION

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

20 -RECREATION FUND  
MARKETING

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

20 -RECREATION FUND  
FOUNTAIN VIEW FACILITY

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

20 -RECREATION FUND  
CONCESSIONS

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

20 -RECREATION FUND  
CONCESSIONS

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

20 -RECREATION FUND  
PARKS

|  |  | (----- 2022 -----) (----- 2023 -----) |        |        |         |        |           |           |            |
|--|--|---------------------------------------|--------|--------|---------|--------|-----------|-----------|------------|
|  |  | 2019                                  | 2020   | 2021   | CURRENT | Y-T-D  | PROJECTED | REQUESTED | MANAGEMENT |
|  |  | ACTUAL                                | ACTUAL | ACTUAL | BUDGET  | ACTUAL | YEAR END  | BUDGET    | BUDGET     |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
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|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
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|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
|  |  |                                       |        |        |         |        |           |           |            |
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PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND  
SIMKUS FACILITY

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

20 -RECREATION FUND  
CORAL COVE FACILITY

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



20 -RECREATION FUND  
EVERGREEN GYM FACILITY

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

20 -RECREATION FUND  
ELK TRAIL FACILITY

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

20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
RECREATION

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

EXPENDITURES

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

20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
RECREATION

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



20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
RECREATION

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND  
RECREATION

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

20 -RECREATION FUND  
REGISTRATION SERVICES

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

20 -RECREATION FUND  
MCCASLIN FIELDS

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

20 -RECREATION FUND  
MINIATURE GOLF

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

12 -REC REPAIR & REPLACEMENT  
REC REPAIR/REPLACEMENT

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

|                                    |               |               |              |               |               |          |               |  |
|------------------------------------|---------------|---------------|--------------|---------------|---------------|----------|---------------|--|
| TOTAL REVENUES                     | 119,278       | 40,205        | 46,015       | 127,211       | 114,127       | 0        | 151,548       |  |
| TOTAL EXPENDITURES                 | <u>55,113</u> | <u>13,375</u> | <u>7,269</u> | <u>28,500</u> | <u>49,662</u> | <u>0</u> | <u>53,834</u> |  |
| REVENUE OVER/ (UNDER) EXPENDITURES | 64,165        | 26,830        | 38,746       | 98,711        | 64,465        | 0        | 97,714        |  |

\*\*\* END OF REPORT \*\*\*



## Budget Summary **Special Recreation Fund**

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

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

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

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

### **Special Recreation Fund**

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



PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

25 -SPECIAL RECREATION FUND  
SPECIAL RECREATION

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

\*\*\* END OF REPORT \*\*\*

Budget Summary  
**Bond & Interest Fund**

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

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

**Bond & Interest Fund**

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

PROPOSED BUDGET WORKSHEET

AS OF: NOVEMBER 30TH, 2022

30 -BOND AND INTEREST FUND  
BOND AND INTEREST

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

\*\*\* END OF REPORT \*\*\*

This is a subsection of the overall Capital Fund.

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

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

**Capital Technology Fund**

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

34 -CAPITAL PROJECT FUND  
CAPITAL PROJECTS

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

\*\*\* END OF REPORT \*\*\*



*Budget Summary*  
**Capital Funds**

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

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

42 -2010 REFERENDUM CAPITAL  
CAPITAL PROJECTS

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

42 -2010 REFERENDUM CAPITAL  
REPAIR/REPLACEMENT-CAP

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



42 -2010 REFERENDUM CAPITAL  
CAPITAL PROJECTS 2021

PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2022

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

\*\*\* END OF REPORT \*\*\*

**To:** Board of Commissioners

**From:** Jim Reuter, Executive Director

**Date:** **October 31, 2022**

**Discussion:** Capital Improvement Plan -

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Commissioners,

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

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

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

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

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

## P R I O R I T Y - Board Recommended

### McCaslin

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

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

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

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

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

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

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

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

### **Coral Cove Water Park**

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

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

### Paths/Trails/Parking Lots/Lighting

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

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

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

## Playgrounds Replacement

### Parks & Playgrounds:

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

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

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

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

## Fountain View Recreation Center

### Geothermal System:

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

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

| FVRC Recreation Center |  |  |                     |
|------------------------|--|--|---------------------|
| Current YTD            |  |  | \$ -                |
| Encumbered             |  |  | \$ -                |
| Subtotal               |  |  | \$ -                |
|                        |  |  |                     |
| Geothermal             |  |  | \$ 13,000.00        |
| <b>Total</b>           |  |  | <b>\$ 13,000.00</b> |

#### Community Park:

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

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

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



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

## Repair & Replacement Plans & Staff Recommendations

### Evergreen Gymnasium

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

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

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

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

## Vehicles and Capital Equipment

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

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

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

## Summary

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

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

*Budget Summary*  
**Summary of Requests for Board Approval**

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

- **2023 Proposed Budget**
- **2023 Organizational Chart (pages 16-19)**
- **2023 Full-Time and Part-Time Wage Scales (page 20-25)**
  
- **2023 Suggested Organizational Goals are listed on (Page 12)**