



Proposed Budget
Fiscal Year January 1 – December 31, 2024

Presented By:

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Commissioners:

The 2024 Proposed Budget is presented for your review and approval.

Staff presents a **spend down budget for the 2024 Fiscal Year**. The Recreation Fund's operational budget is balanced – the *spend down* is related to the Corporate Fund (Fund 10), and the Operational Repair & Replacement Funds (Funds 11 and 12). **Even with these spend downs, the Corporate and Recreation funds will maintain their target fund balances.**

- First is intentional 'spend down' of reserve 'Operational Repair & Replacement Funds'. We have two major projects being funded through Operational Reserves.
 - Corporate Repair & Replacement (Fund 11) will fund part one of a district-wide pc replacement to accommodate retirement of Windows 10 Operating Systems. \$50,000 will be spent down.
 - Recreation Repair & Replacement (Fund 12) will fund the re-plastering of the indoor pool at Fountain View Recreation Center. We've been setting money aside yearly for this repair which is typically done every 10 years. \$160,000 will be spent down.
- Second is intentional transfer of fund balance dollars 'over the suggested target balance' from the Corporate Fund into a restricted- use Capital Fund. Since the Corporate Fund will end 2023 above its target balance, we can transfer money to fund the District's Capital Improvement Plan.

This is a huge accomplishment for the District; it's been a goal for years. We are now in a position to make major repairs using operational reserves rather than issuing bonds (debt), and this marks our first transfer to Capital. Our goal is to stay this course and continue to make intentional transfers into the Capital Fund to meet our future and long term needs and reduce our reliance on issuing bonds (debt). Thank you to the Board for their leadership and for trusting in staff to reach this point.



This budget is designed to capture growth in strong areas, and challenge ourselves to continue to rebuild areas that have been slow to recover. Staff worked to bring a variety of activities and new programs to our customers. We are committed to providing the best recreational opportunities to our residents while recognizing the importance of financial stewardship and sustainability. The 2024 budget continues expense controls and focuses on additional revenue growth.

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The District's two major operating funds are Corporate and Recreation. The 2024 proposed budget reflects a net performance of:

- **Corporate Fund (Fund 10) is budgeted to net **-\$461,173.****
 - *If not for the \$500,000 transfer into the Capital Fund, the net would have been a +\$38,827.*
- **Recreation Fund (Fund 20) is budgeted to net **+\$29,284.****
 - *The budget includes a \$157,179 transfer of earned revenue into the Repair & Replacement Fund which would have otherwise increased the budgeted net.*
- **Corporate Repair & Replacement Fund (Fund 11) budgeted to net **-\$13,311.****
 - *If not for the \$50,000 spend down for Windows 11 Update, the net would have been +\$36,689.*
- **Recreation Repair & Replacement Fund (Fund 12) budgeted to net **+\$21,979.****
 - *If not for the \$160,000 spend down for the indoor pool re-plastering, the net would have been \$159,584.*
- **Ancillary Funds (Audit, Liability, IMRF, FICA) will net a **-\$86,884.****
 - *We are intentionally spending down to reduce balances to suggested targets, and allocate taxes to needed areas.*



The 2024 Proposed Budget focuses on:

- Addressing major repairs through the intentional spend down of reserves
- Using operational repair and replacement dollars to improve programming and customer experience
- Capitalizing on areas of strong programming growth, new programming trends, and new approach for programs that have not yet
- Continued expense control
- Wage and pricing adjustments to accommodate the next increase to Illinois Minimum Wage
- Completion of Capital projects as outlined in the Capital Improvement Plan

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.

Carol Stream Park District

Senior Leadership Team

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2023 Proposed Budget

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109 **Summary of Requests for Board Approval**

- o 2024 Proposed Budget
- o 2024 Organizational Chart
- o 2024 Full Time and Part Time Wage Scales

Information

General Notes

- **Corporate Fund (Fund 10)** will transfer \$500,000 to the **Capital Fund** to support future plans.
- **Operational Repair & Replacement Fund** (Fund 11 and 12) will continue to receive transfer-in funding as in years past. These Funds will also see some major expenses and spend down to address some larger projects which result in negative net.
- **Capital Budget** includes the completion of Walter Park, Community Park, and Armstrong North Parking Lot. A quarterly update of the Capital Improvement Plan will also be presented to the Board.
- **The cost of PDRMA Healthcare insurance will increase by 7%.** This is a higher increase than we typically see, but the long-term overall average increase in PDRMA healthcare insurance remains under 5% since we joined in 2014.
- **No Additional Staff** are planned in the 2024 budget. We have budgeted to fill positions that were vacant during the preparation of this budget (Registration & Membership Services Supervisor, and Recreation Supervisor for Rentals/Special Events), and increase two Regular-Part Time staff to Full-Time Equivalent status.
- **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 7%+ increase (from \$13 to \$14/hour) to minimum wage.
- **Staff Retention** is an important focus for all employers. We are thankful for the Board's approval of a 5% merit pool is included in the 2024.

Organizational Accomplishments against 2023 Goals

In 2023 we successfully accomplished or made progress on these organizational goals:

- **Continue to pursue Naming Rights as an alternative Revenue Source.**
 - Incomplete: We have not been able to capture any interest in naming right sales for McCaslin Park.
- **Complete the Community Park capital improvement plan.**
 - Underway: Project received an extension from the County. The majority of the project will be completed this year with final completion in Spring of 2024.
- **Community Needs Assessment**
 - Underway: Final completion is expected by December 31, 2023.
- **Develop an Updated Strategic Plan from results of Community Needs Assessment**
 - Delayed: This project will begin after the Community Needs Assessment Report is delivered.
- **Prepare and execute requirements under the State's Decennial Review Statute**
 - Underway: Committee has been established and first meeting has been completed.
 - Final Report must be submitted to the County by November 11, 2024.
- **Address Redhawk Trespass and Settlement Issue**
 - Underway: Settlement Agreement was signed. Restoration will likely not commence until 2024.

Organizational Accomplishments against 2023 Goals

- **Successfully execute Capital Plan implementation.**
 - Completed; Coral Cove Water Park Renovation, McCaslin Turf Replacement, McCaslin Concession Storage Garage, Cricket Pitch, Shoreline Restoration, Fleet Vehicle Replacements are complete.
 - Underway; Walter Park and Community Park.

- **Improve net positions and fund balances.**
 - Complete; the District has hit its target balances for operational funds and will begin making transfers into the Capital Fund to support future needs.

- **Fulfill cyber security requirements for successful acceptance/coverage.**
 - Complete; the District has implemented the required security measures to ensure the network is secure and meets the requirements for PDRMA's cyber liability insurance coverage.

- **Develop a campaign to highlight the importance and rewards of volunteering and increase awareness of volunteer opportunities.**
 - Complete; a campaign was designed and is now pushed on a quarterly basis to align with seasonal programming.

Additional Departmental Accomplishments in 2023

Administration

- Transitioned Executive Director.
- Formed Decennial Review Committee.
- Completed Community Needs Assessment Report as an in-house project.
- Reestablished Intergovernmental Council Meetings with local government partners to strengthen and maintain strong partnerships.
- Negotiated IGA with VCS for relocation of Maintenance Barn at Armstrong Park to Kuhn Road.
- Secured a grant through Mainstreet Relators Association for \$2500 (CCWP Entrance), and \$22,000 (Pocket park at Armstrong Park).
- Secured a Settlement Agreement for trespass damage along Redhawk Park.

Finance & IT

- Reached target fund balance in Recreation Fund.
- Earned GFOA Award for Excellence in Financial Reporting for Fiscal Year 2022.
- Earned unbudgeted interest from operational fund investments to support additional 2023 District projects.
- Replaced aging sound system at Coral Cove Water Park.
- Replacing sound system at Coyote Crossing Mini Golf.
- Outfitting McCaslin storage building with security cameras and wi-fi accessibility to monitor refrigeration/freezer units.
- Explored extra payments towards Actuarial Calculation of unfunded IMRF Liability in order to reduce employer contribution rate. Investigated option, but instead recommend dedication of excess funds to the Capital Improvements Plans which currently include a list of unfunded needs.



Human Resources & Administrative Services (HR, Marketing, Registration Services)

- Created and designed the Community Needs Assessment as an in-house project.
- Rebranded CCWP to coincide with reopening
- Restructured the Risk Management Function and Safety Committee to improve customer experience, reduce accidents, and improve employee morale and engagement.
- Restructured Registration & Membership Services department to improve evening and weekend coverage.

Parks & Facilities

- Replaced artificial turf at all four infields of McCaslin Sports Complex.
- Installed a new mini-storage unit container to Armstrong Park for Athletics equipment now that barn is being removed.
- Completed the light conversion at Armstrong Park and McCaslin fields to LED.
- Retro-fit new Concession Garage at McCaslin with a climate-controlled room for perishable food and refrigerated units.
- Implemented a new trash program within the Parks Department to create uniformity and increase efficiencies and enhance park visitors' experience.
- Completed the renovation of Coral Cove Water Park in time for Summer 2023 season.
- Complete the Natural Areas Master Plan which will provide planning guidelines for the next 10-15 years.
- Created a "document destruction plan" for properly destroying related documents throughout the Parks & Facilities Department.
- Convert lighting at Coral Cove Water park locker rooms, lobby and remote pump room to updated LED lighting prior to opening the water park for the 2023 summer season.

Recreation

- Developed an additional summer camp to help meet the demand for full day childcare in the summer that generated just under \$100,000 in unbudgeted revenue.
- Revamped the sponsorship process including management of revenues and expenses to simplify the requests and tracking process.
- Developed a recreation onboarding plan for full time staff to simplify and improve the new hire training process.
- Review of the Fountain View Fitness fees and packages of memberships is in progress for fitness. Lap Swim Membership fees were increased in 2023 and an additional increase in 2024.
- Award recipient of \$1,000 PowerPlay grant to purchase equipment for the new Outdoor Adventure Camp.
- Total rentals are projected to reach almost \$460,000.
- Multiple programming areas experienced increase in participation and revenue that exceed budget and the previous year.
- Fitness scans exceeded 100,000 entries for paid individual members, the highest number of visitors since 2019.
- Fitness memberships and revenue have grown to exceed 2019 statistics.
- Concessions experienced its highest revenue year. Menu simplicity along with high profit items continue to boost sales revenue and net.
- Coral Cove Waterpark season pass and daily admission sales and revenues had a large increase exceeding pre-pandemic numbers.
- A 10th Anniversary to Fountain View Recreation Center was held with trials, specials and give-a-ways throughout the week.
- Coral Cove Water Park and Coyote Crossing offered pop up days to take advantage of the nice weather throughout the year.

Organizational Goals for 2024

These Organizational Goals align with the District Strategic Plan and Master Plans. They are based off initial findings of the 2023 Community Needs Assessment and were **approved by the Park Board of Commissioners at the September 25 Board meeting**. They provide guidance for the allocation of funding and staffing.

- Conduct an RFQ for the District's Legal Services.
- New Strategic Plan (using 2023 Community Needs Assessment as guideline).
- Pursue Grant opportunities for both large and small projects.
- Conduct a Salary Study to ensure we are maintaining competitive wages and optimizing the retention/hiring of high-quality staff.
- Begin a two-year plan to upgrade all network PCs for Windows 11 compatibility for 2025 deadline.
- Update/upgrade CSPD Website.
- Enhance our Weed Management program to reduce un-wanted vegetation through the Park System and improve turf quality.
- Strengthen short term and create long term plans for shoreline maintenance at Evergreen Lakes.
- Explore the installation of outdoor pickle ball courts as an addended amenity and meet rising interest and demand.
- Review Fountain View Fitness fees, consolidate membership packages, and explore the impact of Silver Sneakers or other healthcare plans.
- Review and implement safety procedures at Coral Cove Water Park and make changes that will reduce the number of incidents that require Police intervention.
- Implement a program for outdoor AED units.

Administration

- Transfer ownership of leased park parcels (Charger Court and Papoose Tot Lot) from Village of Carol Stream to Park District to accommodate eligibility of future grant submissions.
- Explore other methods to sell Naming Rights for McCaslin Park.
- New IGA for Wayne Township
- New IGA for Community Park Stormwater, and Village Pathway connection at Memorial Park
- Annex McCaslin Park to Village of Carol Stream to improve Liquor License permitting, and receive local police services.

Finance & Information Technology

- Coordinate grant reimbursements for CDBG (Community Park), and OSLAD (Walter Park).
- Explore benefits of a financial software conversion to cloud based solution in preparation for end of life on local application version
- Follow up with an updated IT replacement plan following the Windows 11 change over.
- Complete next phase of Fountain View Facility public announcement system.

Human Resources & Administrative Services (Human Resources, Marketing, Registration & Membership Services, and Risk Management)

- Expand reach and success of Hiring Events/Recruiting.
- Refresh Fun Squad (similar to Safety Committee) to get more engagement from members and staff to support high employee morale.
- Explore HRIS systems to look for products that will assist in streamlining the onboarding process as well as provide a more organized way to delivery training to staff.
- Improve functionality and integration of website applications to improve customer experience.
- Rebrand the Dolphins Swim Team – (part of overall brand alignment).
- Convert all waivers to electronic signature vs. paper format; covers all programs, memberships, rentals, etc.
- Streamline and enhance staff training for Registration & Membership Services Staff.

Departmental Goals for 2024

Parks & Facilities

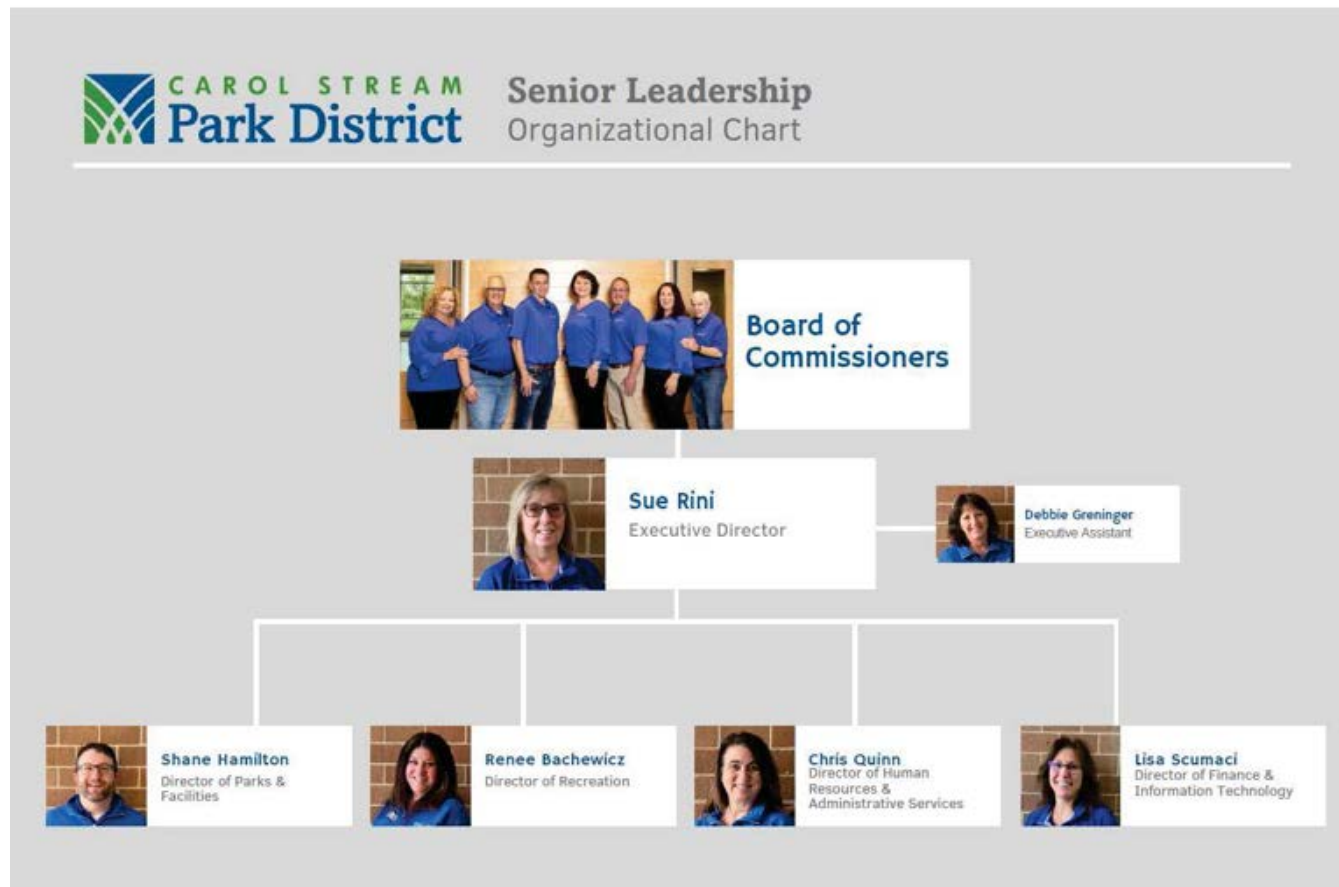
- Complete Walter Park Renovation.
- Complete Community Park Renovation.
- Complete construction of New Maintenance Barn at Kuhn Road facility.
- Seek creative funding sources for smaller playground improvements in an attempt to stretch our existing Capital Budget
- Create a detailed plan to evaluate engineered wood fiber (playground mulch) depths, identify and install mulch to maintain safety surfacing levels.

Recreation

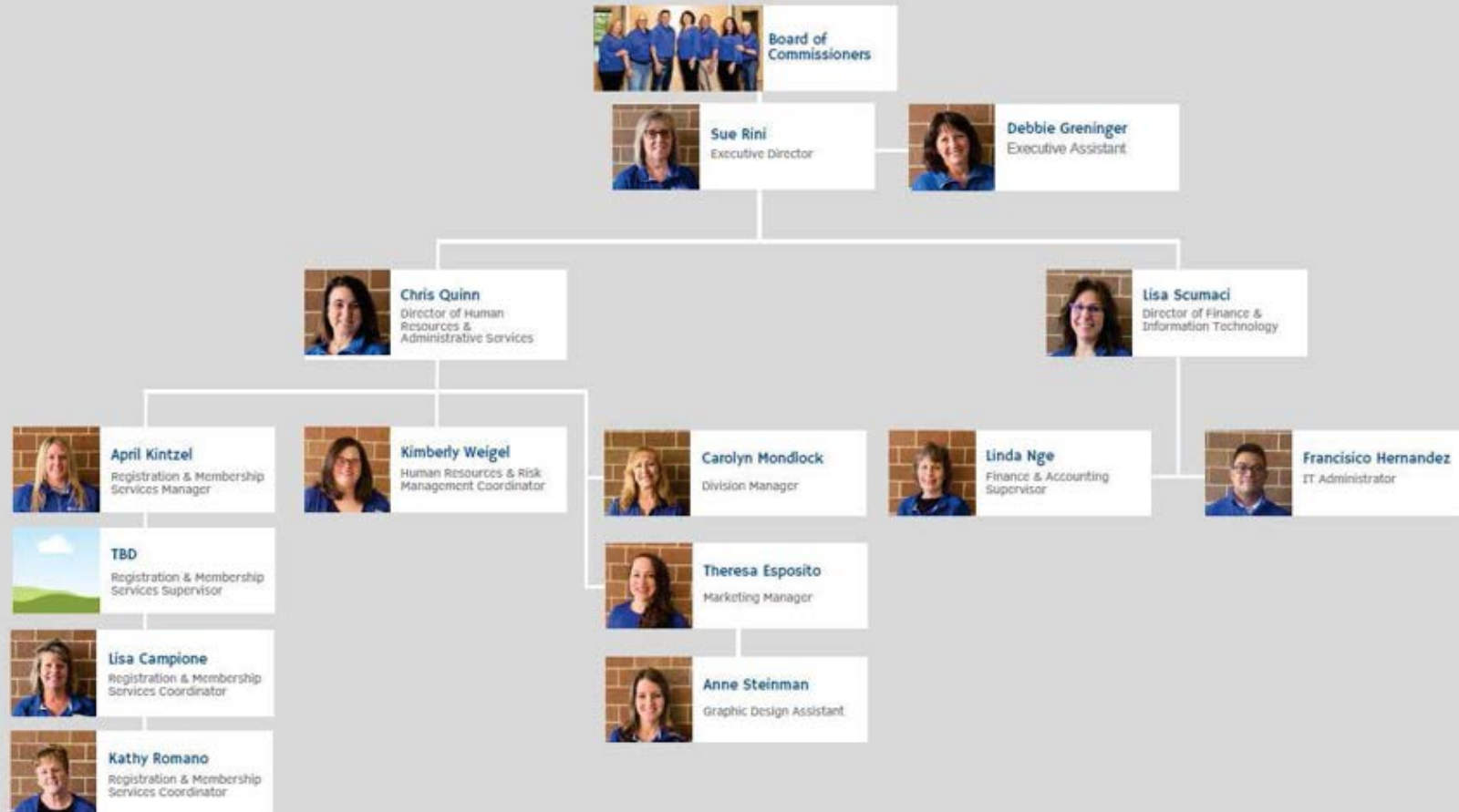
- Develop an additional summer camp to help meet the demand for full day childcare in the summer.
- Implement an onboarding program for fitness members, consisting of several timely, branded email communications.
- Revamp the sponsorship process including management of revenues and expenses, targeted 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 2024-25.

Organizational Chart

To accomplish organizational and departmental goals, the District relies on a staff of dedicated professionals. The organization has been restructured following the installation of a new Executive Director. This plan plays on the strengths of the team, and allows for ongoing professional development that will support long-term succession planning. **The Board will be asked to approve the Organizational Chart in conjunction with the Proposed Budget for 2024.**



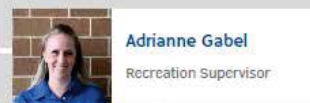
Finance & Administration Department Organizational Chart



Parks & Facilities Department Organizational Chart



Recreation Department Organizational Chart



Full-Time Staff Wage Scale

The District conducted a formal Market Benchmarking & Compensation Study in 2018; the study will 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 2024 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 \$14.00 on January 1, 2024. In order to remain competitive in this challenging hiring market the District will raise the scale for new hires age 18 and over to \$15/hour; for new hires age 16-17 to \$14/hour; teen minimum wage of \$12/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 2024 Wage Scale for Full-Time Staff, the Illinois Minimum Wage Schedule, and the new Part-Time Wage Scale. **The Board will be asked to approve the District's Wage Scales in conjunction with the Proposed Budget for 2024.**

Full-Time Wage Scale

Carol Stream Park District			Notes:		
Pay Grade Assignments/Wage Scale - 2024			Merit Increase: 5.0%; pool adjusted by 4% with conditional compression due to min wage impact at lower grades.		
Full Time | Benefit Eligible					
Approved at Board Meeting of:					
			Some Compression is occurring		
			-20% from Midpt		*+20% from Midpt
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
1	NE	Custodian	\$ 31,200	\$ 39,000	\$ 46,800
	NE	Parks Specialist I	\$ 15.00	\$ 18.75	\$ 22.50
2	NE	Registration & Membership Specialist	\$ 32,881	\$ 41,101	\$ 49,321
	NE	Recreation Coordinator I	\$ 15.81	\$ 19.76	\$ 23.71
	NE	Custodian II			
	NE	Rentals Coordinator			
3	NE	Recreation Coordinator II/Combo Instr & Coord	\$ 36,688	\$ 45,860	\$ 55,032
	NE	Building Supervisor & Custodian	\$ 17.64	\$ 22.05	\$ 26.46
	NE	Registration & Membership Coordinator			
4	NE	Administrative Assistant	\$ 41,533	\$ 51,917	\$ 62,300
	NE	Human Resources Coordinator	\$ 19.97	\$ 24.96	\$ 29.95
	NE	Custodial Supervisor			
	NE	Parks Specialist II			
	NE	Parks Specialist II-Mechanic			
	NE	Facility Specialist II			

Full-Time Wage Scale continued

Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
5	E	Finance & Accounting Supervisor	\$ 46,725	\$ 58,406	\$ 70,088
	E	Community Relations Supervisor	\$ 22.46	\$ 28.08	\$ 33.70
	E	HR Generalist			
	NE	Executive Assistant			
	NE	Facility Specialist III			
	NE	Parks Specialist III			
	E	Registration & Membership Ser. Supervisor			
	E	Recreation Supervisor			
6	E	IT Administrator	\$ 58,839	\$ 73,549	\$ 88,259
	E	Recreation Manager	\$ 28.29	\$ 35.36	\$ 42.43
	E	Marketing Manager			
	NE	Park Foreman			
	E	Registration Services Manager			
7	E	Manager II-Facility Maintenance Manager	\$ 55,310	\$ 73,549	\$ 88,259
	E	Manager II-Parks Manager	\$ 26.59	\$ 35.36	\$ 42.43
	E	Division Manager-Athletics/Aquatics			
	E	Division Manager-Rentals/Concessions			
	E	Division Manager-Marketing & Communications			
8	E	Superintendent-Recreation	\$ 66,627	\$ 83,283	\$ 99,940
			\$ 32.03	\$ 40.04	\$ 48.05

Full-Time Wage Scale continued

Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
9	E	Reserved for Future Use	\$ 75,625	\$ 94,532	\$ 113,438
			\$ 36.36	\$ 45.45	\$ 54.54
10	E	Director-Parks & Facilities	\$ 84,970	\$ 106,213	\$ 127,456
	E	Director of HR & Administrative Services	\$ 40.85	\$ 51.06	\$ 61.28
11	E	Director-Recreation	\$ 89,871	\$ 120,058	\$ 144,069
	E	Director of Finance & IT	\$ 43.21	\$ 57.72	\$ 69.26
12	E	Reserved for Future Use	\$ 101,455	\$ 135,741	\$ 162,889
			\$ 48.78	\$ 65.26	\$ 78.31
13	E	Deputy Director	\$ 114,545	\$ 153,046	\$ 183,656
			\$ 55.07	\$ 73.58	\$ 88.30
14	E	Executive Director	\$ 129,312	\$ 173,056	\$ 207,667
			\$ 62.17	\$ 83.20	\$ 99.84

Illinois Minimum Wage Schedule

Senate Bill 1

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

CAROL STREAM Park District		2024 Budget Year	
Part-Time / Seasonal / Program Staff			
Proposed PAY GRADE & WAGE SCALE for CSPD - 1/1/2024			
PAY GRADE	CSPD Minimum *	Midpoint	Maximum
A	15.00	\$18.75	\$22.50
B	15.70	\$19.63	\$23.56
C	16.90	\$21.13	\$25.36
D	18.59	\$23.24	\$27.89
E	20.45	\$25.57	\$30.68
F	22.50	\$28.12	\$33.75
G	24.75	\$30.94	\$37.12
H	27.22	\$34.03	\$40.84
I	29.95	\$37.43	\$44.92

Part-Time Wage Scale continued

Carol Stream Park District			Minimum Wage Adjustment for 2024		
Pay Grade Assignments/Wage Scale - 2024			CSPD 18+ min Wage = \$15/hr		
Part Time | Seasonal | Program Staff			(16-17 yr old) Min Wage = \$14/hr		
Approved at Board Meeting of:			(15 yr old) Teen Min Wage = \$12/hr		
			NOTE: IL Adult Min Wage 18+ = \$14/hr		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
A	NE	ActivKids/Days Off Club Assistant	\$ 15.00	\$ 18.75	\$ 22.50
	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			

Part-Time Wage Scale continued

Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
B	NE	ActivKids/Days Off Club Lead	\$ 15.70	\$ 19.63	\$ 23.56
	NE	Birthday Party Coordinator			
	NE	Camp Lead Counselor			
	NE	Camp Coordinator			
	NE	Concessions Beverage Cashier			
	NE	Concessions Team Leader			
	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	\$ 16.90	\$ 21.13	\$ 25.36
	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	\$ 18.59	\$ 23.24	\$ 27.89
	NE	Marketing Assistant/Coordinator			
	NE	Preschool Lead Instructor			

Part-Time Wage Scale continued

Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
E	NE	Fitness Instructor I	\$ 20.45	\$ 25.57	\$ 30.68
	NE	Gymnastics Team Head Coach			
	NE	Swim Team Head Coach			
F	NE	Fitness Instructor II	\$ 22.50	\$ 28.12	\$ 33.75
	NE	Lead Dance Instructor			
	NE	Personal Trainer			
G	NE	Fitness Instructor III	\$ 24.75	\$ 30.94	\$ 37.12
	NE	Fitness Nutritionist			
	NE	Lead Personal Trainer			
H	NE	Fitness Instructor IV	\$ 27.22	\$ 34.03	\$ 40.84
I	NE	Reserved for future use	\$ 29.95	\$ 37.43	\$ 44.92

Finance & Information Technology**Finance**

- Tax receipts have been conservatively budgeted at 99% of what was actually received in the current fiscal year.
- We estimate to receive \$65,000 less in Corporate Replacement Taxes.
- ActiveNet financial processing fees are budgeted to increase by \$30,000 in direct correlation to increased volume of registration and a 4% fee increase.
- Investment income is budgeted at \$194,400 due to higher interest rates, new investment strategies, and growing fund balances.
- P-Card rebate is budgeted at \$10,000 which is \$2500 more than 2023. \$7,500 has been budgeted for support to complete a strategic plan in 2024.

Information Technology

- Windows 10 operating system will reach end of life in 2025. We will budget to replace 50% of any workstations that are not compatible for an upgrade this year; and the remainder in 2025.
- The next phase of Fountain View Recreation Center's public announcement system will be installed. This is a multi-year project.
- In line with the repair and replacement plan, we will replace the first of four copiers in the District fleet to get them onto a ladder replacement schedule.
- In line with the repair and replacement plan, we will replace the VPN device that allows staff secured network access from outside District facilities.

Human Resources & Administrative Services**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.
- Health insurance rates aggregate increase for 2024 is 7%. The five-year average under PDRMA Health is a 5.0% increase which continues to be well-below industry averages.
- IMRF employer rate will drop from the 2023 rate of 10.35% to 9.31% for 2024.
- Budgeted \$12,540 for a 2024 Compensation Study.

Marketing

- Budgeted to complete the CSPD Website Update – it will have increased functionality and improve customer experience.
- The Dolphin Swim Team, and Baseball/Softball will be rebranded as part of our ongoing brand alignment process.
- Funds have been set aside to support the Coyote Crossing Mini Golf 20 year anniversary.
- Large CSPD Logos will be installed in the FVRC Gymnasium.

Registration & Membership Services

- A Regular-Part-Time and IMRF Level position have been combined (both vacant) to a full-time position to replace the Registration & Membership Services Supervisor opening. This will increase seniority and management of FVRC during nights and weekends.

Safety & Risk Management

- Flock System will be installed in the CCWP/SRC Parking lot to improve safety.
- A third emergency exit gate will be installed along the west fence of Coral Cove Water Park to improve emergency egress.

Recreation**Programming**

- Recreation programming budgeted an increase in total revenue based on 2023 performance and price increases.
- Outdoor Adventure Camp has been added to the budget projecting over \$100,000 in revenue; last year it was an unbudgeted program added in response to the regular summer camp being full.
- Gymnastics is purchasing new skill mats to replace aging equipment.
- Repair and Replacement accounts are still being utilized for future needs.
- Minimum wage is budgeted starting at \$14/hour for 16-17-year olds, and \$15/hour for 18+ years.
- Two Regular-Part-Time staff are budgeted for increase their hours to 35 hours/week which is Full-Time-Equivalent status.

Fountain View Recreation Center

- Fitness Membership revenue budgeted a slight increase based on 2023 year-end projections.
- JEM Guard Services budgeted for the indoor pool.
- Lap Swim Membership fees are budgeted to increase.
- Installation of a record board for the Dolphins Swim Team at the indoor pool.

Coral Cove Water Park

- Daily Admission rate increased by \$1 for residents and non-residents.
- Season pass price increase budgeted.
- Lobby renovations will be completed prior to next season to improve entry point control of patrons.
- Additional pool chairs to be purchased.
- JEM Guard Services budgeted.

Key Budget Points - 2024

Concessions

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

McCaslin

- The new McCaslin garage will remove inventory delays. Staff will have more time to sell product instead of moving it.

Coyote Crossing

- Upgraded sound system to replace the aging current one in place.
- 20th anniversary of Coyote Crossing will be a focus.
- New carpeting for putting greens is being installed on all 18 holes.
- Replacement of all clubs and balls for next season.
- Storage room is returning to a party/program room as a revenue producing amenity. Party room will receive new flooring, paint, and tables/chairs.

Parks & Facilities

- Increase funding for improved maintenance on all native areas throughout the District.
- Replace synthetic turf on all 18 holes at Coyote Crossing Mini Golf.
- Reconfigure the lobby at Coral Cove Water Park to increase security throughout the facility.
- Install FLOCK cameras at both entrances/exits at the Simkus Recreation Center in a continued effort to increase security of patrons at the facility.
- Complete the redevelopment of Community Park and host a grand opening in the late Spring.
- In partnership with School District U-46, the District will reconstruct the asphalt trail through Spring Valley Park.
- All playgrounds in need of engineered wood fiber (playground mulch) will be filled to capacity in the Spring.
- Continue the construction of Walter Park.
- Perform prescribed burns at Tedrahn Pond and Evergreen Lakes.
- As the Village Of Carol Stream continues their progress on the Klein Creek Stabilization Project, construction will begin on the North Armstrong Park parking lot.

Commonly Asked Questions

The following questions have been compiled from those that are typically 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. 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 2024, 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. The District builds up in this fund to allow 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 2023 the Park Board passed a resolution estimating the funds to be collected by taxation in 2024 for the tax year 2023 (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 2023. 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.

The townships are in the midst of a software conversion and at the time this document and the tax levy were being prepared, they were unable to provide estimated changes for new growth and reassessment of property values. Therefore, we have conservatively estimate on our own to the 4.99% increase and max the CPI amount to 5% as allowed under PTELL (Property Tax Extension Limitation Law).

The actual non-ballooned tax rate of .6360 represents an estimated decrease from the previous year's final tax which was .6427, and is primarily due to the increase in property values.

The following 4 charts provide additional data on tax revenue.

2024 Tax Allocation (Page 40) – this chart reflects how taxes to be collected by the District will be allocated to their appropriate funds. The percentages are based on the 2024 budgeted amounts.

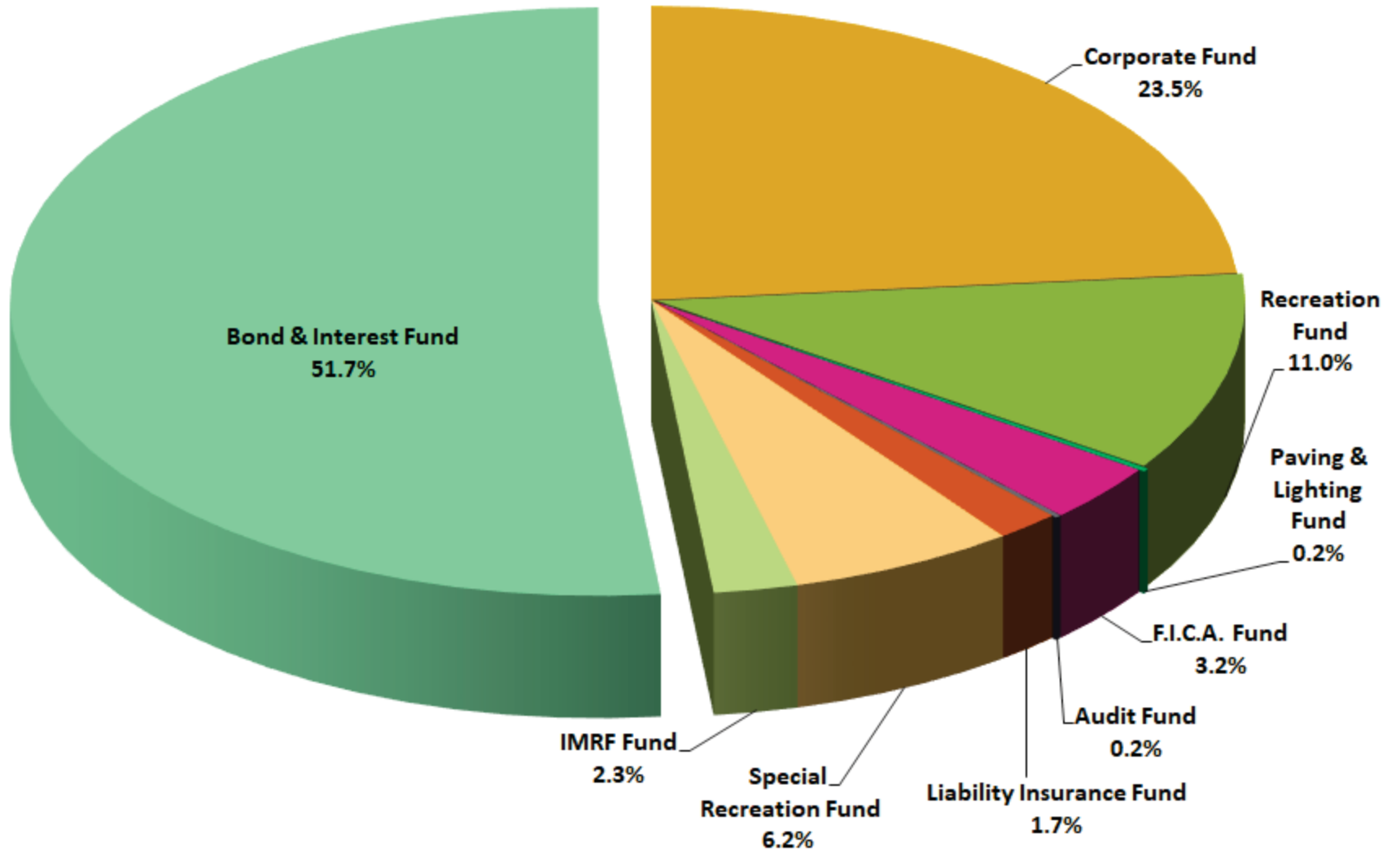
Comparison to Local Taxing Bodies – this chart serves as a reference and reflects the breakdown of taxes collected by other local bodies during 2023 (the year just ending) which is the most recent tax bill currently available for comparison.

- ✓ **Page 41** reflects residents whose households fall into Community Consolidated School District 93, and Glenbard High School District 87.
- ✓ **Page 42** reflects residents whose households fall into Benjamin School District 25, and Community High School District 94.
- ✓ **Page 43** reflects residents whose households fall into Unit School District U46 for both elementary and high school.

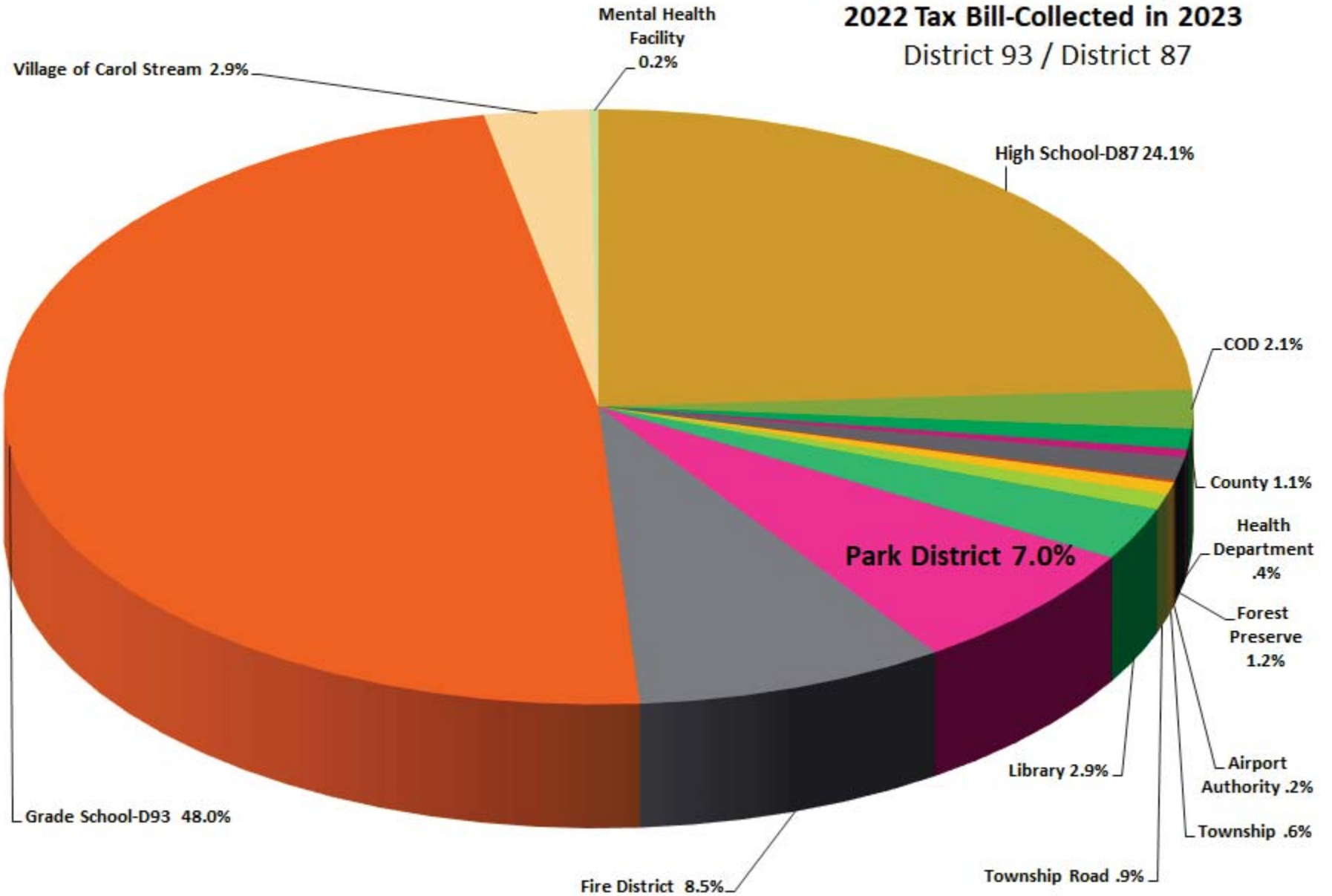
EAV and Tax Rate Trends (Page 44) – this chart shows a history of the District’s tax rates and EAV (Equalized Assessed Value).

- The District’s EAV is estimated to reach \$1,725,100,293.
- EAV is estimated to see a 4.43% increase.
- The increase in taxes collected in the two main operating funds (Corporate and Recreation) has increased by \$889,405 since 2013; this is an annual average of \$80,855 and includes increases caused by new growth.

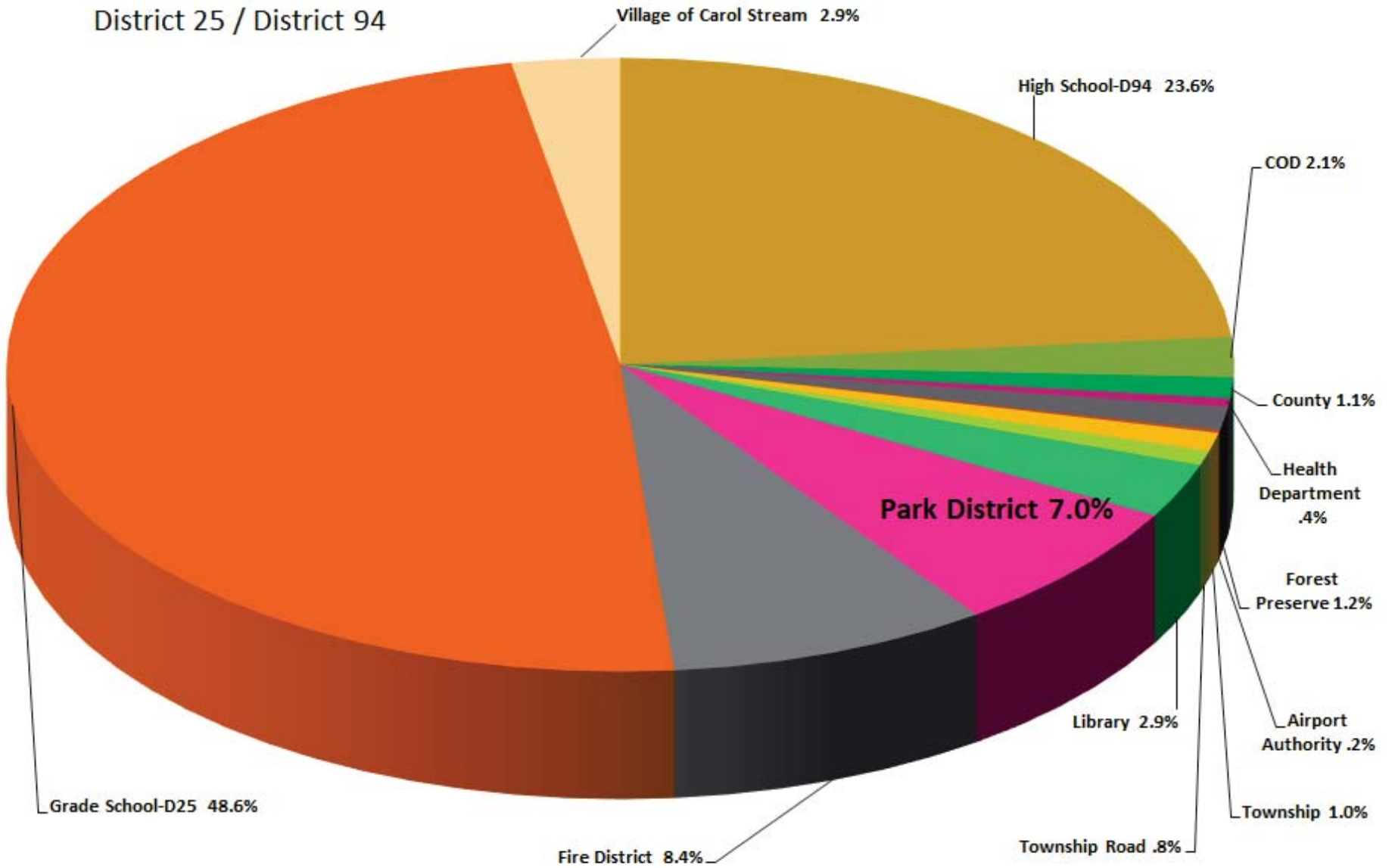
Tax Revenue Allocation
2024



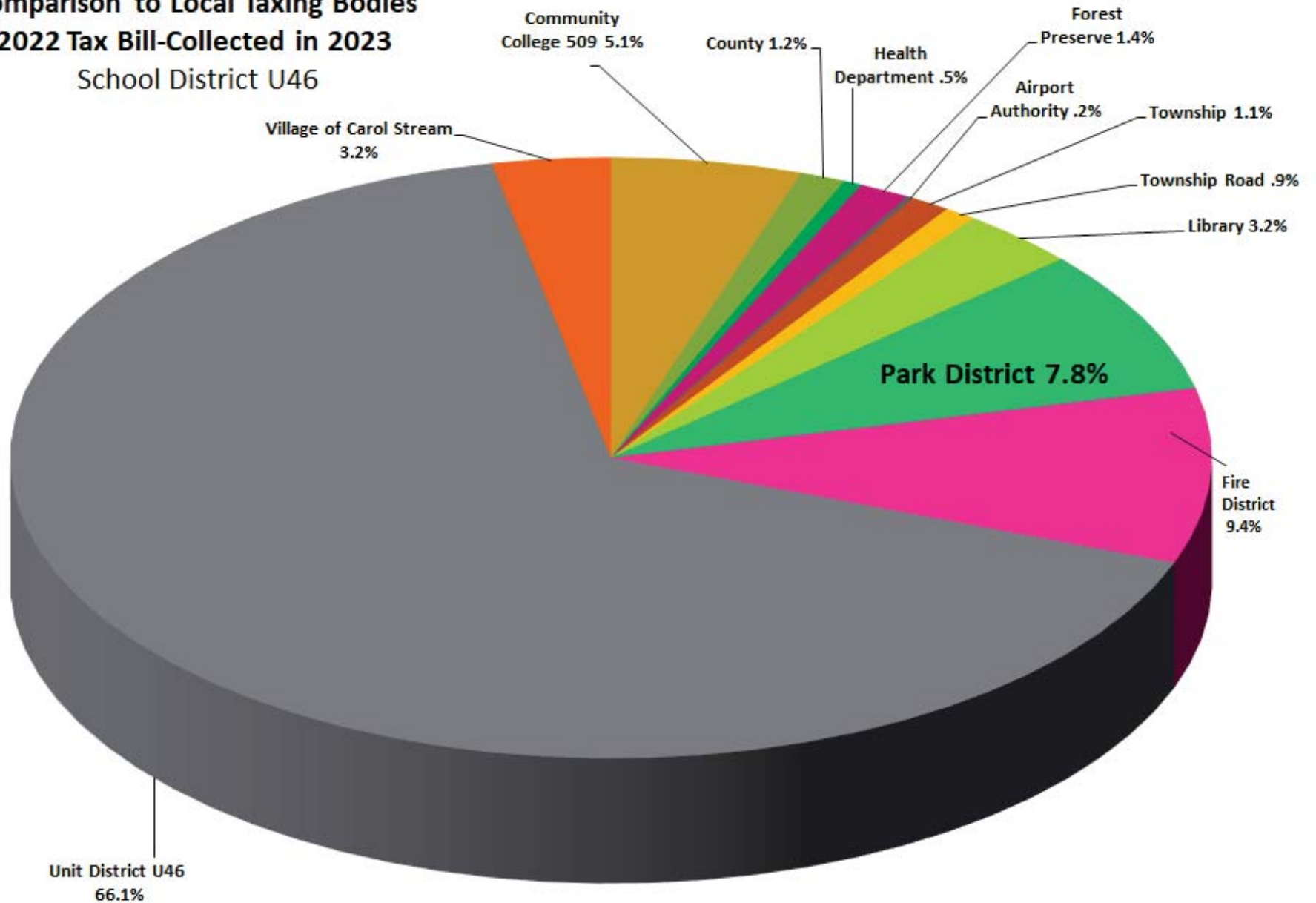
Comparison to Local Taxing Bodies
2022 Tax Bill-Collected in 2023
 District 93 / District 87



**Comparison to Local Taxing Bodies
2022 Tax Bill-Collected in 2023
District 25 / District 94**



Comparison to Local Taxing Bodies
2022 Tax Bill-Collected in 2023
 School District U46





EAV & TAX RATE TRENDS

											This Column is proposed or, ESTIMATED	
FUND	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	Tax Year 2023	
	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	
Corporate	0.1138	0.1215	0.1143	0.1107	0.1074	0.1049	0.121	0.109	0.1294	0.1323	0.1298	
Recreation	0.0990	0.1060	0.1029	0.0948	0.0932	0.0918	0.072	0.0926	0.0779	0.0786	0.0704	
Liability	0.019	0.0167	0.0182	0.0187	0.0178	0.0167	0.0165	0.0165	0.0126	0.0085	0.0113	
Audit	0.0023	0.0026	0.0025	0.0019	0.0018	0.0019	0.0024	0.0021	0.0016	0.0012	0.0011	
Social Security	0.0222	0.0221	0.0232	0.0234	0.0219	0.0208	0.0216	0.0141	0.0150	0.0188	0.0208	
IMRF	0.0252	0.0251	0.0244	0.0227	0.0229	0.0195	0.0231	0.0189	0.0185	0.0179	0.0148	
Paving & Lighting	0.0028	0.0027	0.0025	0.0023	0.0023	0.0050	0.0049	0.0050	0.0032	0.0015	0.0035	
Special Rec	0.0400	0.0400	0.0400	0.0400	0.04	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	
Bond & Interest	0.2844	0.3203	0.3282	0.3250	0.3233	0.3201	0.3157	0.3009	0.3483	0.3358	0.3335	
TOTAL	\$0.6087	\$0.6570	\$0.6562	\$0.6395	\$0.6306	0.6207	0.6172	0.5991	0.6465	0.6345	0.6252	
Total Assessed Valuation												
	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	Tax Year 2023	
	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	
	\$ 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	\$ 1,725,100,293	
Change in EAV from previous year												
	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	Tax Year 2023	
	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	
Annual	-6.28%	-2.41%	4.20%	6.61%	5.57%	6.02%	3.60%	1.24%	1.98%	5.07%	4.43%	
Cumulative Since 2010	-26.02%	-28.43%	-24.23%	-17.63%	-12.05%	-6.04%	-2.43%	-1.19%	0.79%	6.86%	10.29%	
Main Operating Funds (Corporate & Recreation)												
Total Taxes Collected	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	Tax Year 2023	
	Collected 2014	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	
Fund 10	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	2,209,090	2,240,090	
Fund 20	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	1,220,560	1,214,000	
TOTAL	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	3,429,650	3,454,090	
											Difference since 2013:	889,405
											Average increase in taxes/year since 2013	80.855

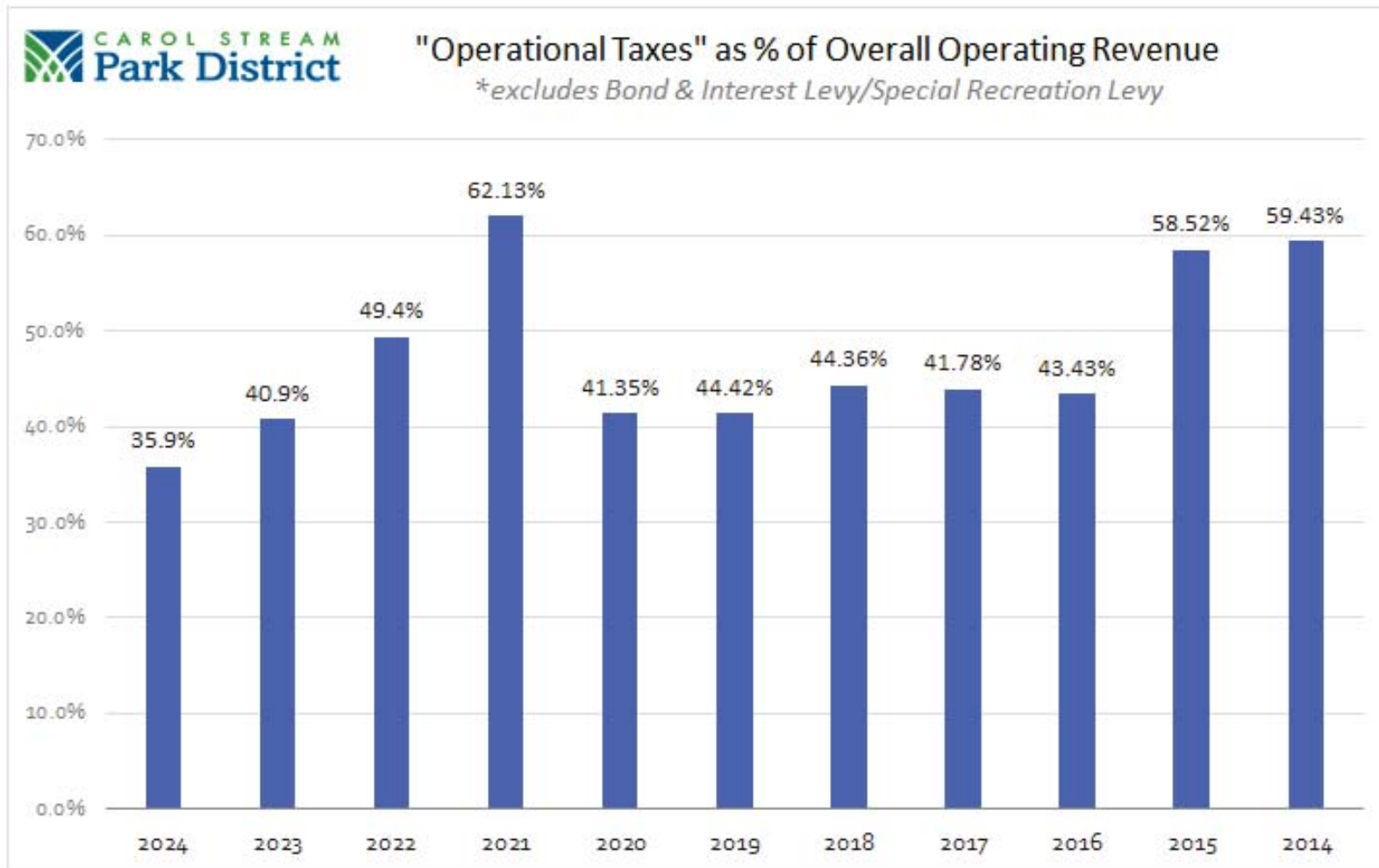
The overall operating revenues for the District are generated from two sources: taxes and earned revenues (fees, charges, interest). The target for the District is to maintain a 40/60 split on these two forms of revenue (excluding taxes collected for Bonds, and for Special Recreation purposes. We will refer to these taxes for the sake of reference as “Operational Taxes”.

In 2024, operational taxes will represent 35.9% 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
2024	35.9%	64.1%
2023	40.9%	59.1%
2022	49.4%	50.6%
2021	62.1%	37.9%
2020	41.4%	58.6%
2019	41.3%	58.7%
2018	44.4%	55.6%
2017	43.9%	56.1%
2016	43.4%	56.6%
2015	58.6%	41.4%
2014	59.4%	40.6%

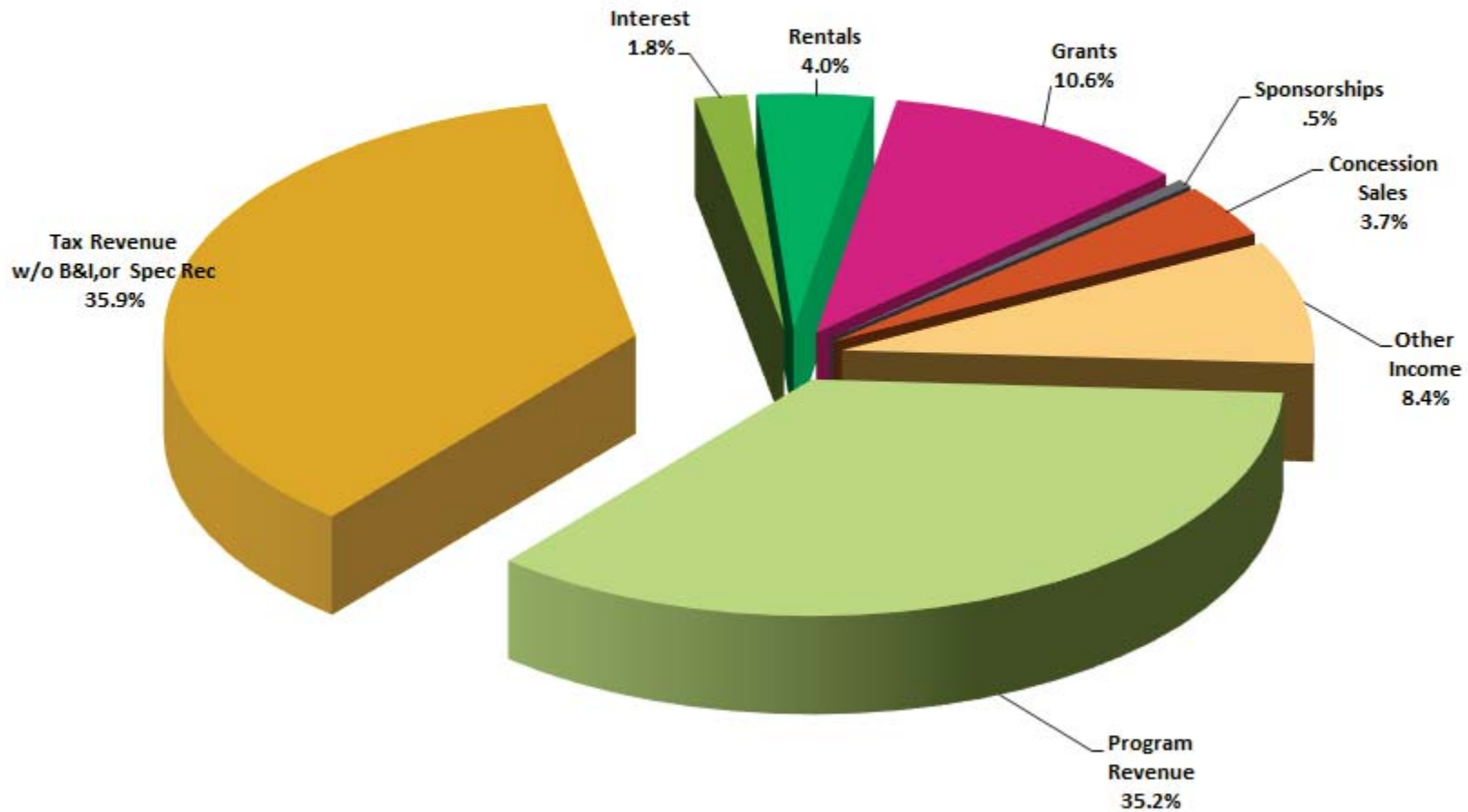
**Excludes taxes levied for bonds and special recreation.*

- ✓ The following graph represents Operational Tax as a % of Overall Operating Revenue (Taxes and Earned) **Page 46.**
- ✓ Details for the earned revenue categories are included on **Page 47.**



2024 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 since the District's first tax revenues are received in the sixth month of the year. As operating expenses increase, so do target fund balances.

At the Close of the 2023 Fiscal Year, both the Corporate and Recreation Fund will close at their "Target Fund Balances". This is a significant accomplishment. Under the Board's direction and staff's efforts the District saw another year of strong financial performance.

The **Recreation Fund** is primarily supported by earned revenues; only 18% of funding comes from taxes. Recreation staff continued to capitalize on high demand programming and services and more is planned in the 2024 budget.

The **Corporate Fund** is primarily supported by taxes and absorbs the majority of overhead and indirect operating expenses. Strong fund balances allowed us to take advantage of favorable investment markets. 2024 will see a transfer of \$500,000 from the Corporate Fund into the Capital Fund to begin to self-fund future capital improvements rather than relying on issuance of bonds/debt.

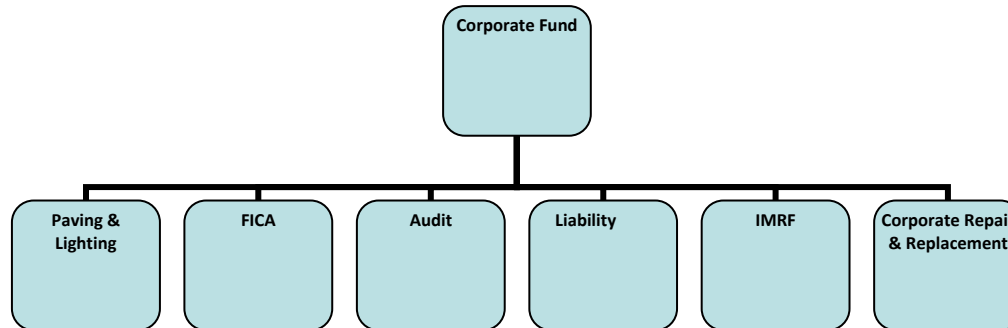
A **Fund Balance Snapshot** provides a quick scenario of the District's recovery, and how it stands against its fund balance targets. **Page 50**

A **Fund Balance Projection** is based on 'forecasts' for the end of this current budget year as of the time this presentation was prepared. 2024 budgeted performance is included to reflect next year's projected ending balances. **Page 51**

Fund Balance "Snapshot"

2024 Budget Snapshot															
	Fund Categories														
	CORP FUND 10	CORP R&R FUND 11	REC R&R FUND 12	REC FUND 20	PAVING FUND 21	F.I.C.A. FUND 22	AUDIT FUND 23	LIABILITY FUND 24	SPEC. REC. FUND 25	IMRF FUND 26	WRKG. CASH FUND 29	BOND FUND 30	NEW CAPITAL FUND 32	CAPITAL FUND 34	2010 REF FUND 42
2023															
Starting Fund Balance	\$ 1,283,310	\$ 138,727	\$ 540,677	\$ 1,364,326	\$ 113,877	\$ 129,313	\$ 14,608	\$ 202,831	\$ 97,168	\$ 152,037	\$ 100,000	\$ 1,543,943	\$ -	\$ 50,913	\$ 2,563,397
Forecasted Performance															
Revenue	\$ 2,729,560	\$ 62,585	\$ 151,141	\$ 6,346,728	\$ 26,158	\$ 308,995	\$ 19,619	\$ 153,792	\$ 695,686	\$ 294,281	\$ -	\$ 5,574,987	\$ -	\$ -	\$ 326,360
Expenses	\$ 2,403,472	\$ 10,851	\$ 50,055	\$ 5,852,699	\$ 82,156	\$ 332,003	\$ 23,933	\$ 209,187	\$ 577,021	\$ 300,084	\$ -	\$ 5,553,098	\$ 50,913	\$ 1,976,775	
Net	\$ 326,088	\$ 51,734	\$ 101,086	\$ 494,029	\$ (55,998)	\$ (23,008)	\$ (4,314)	\$ (55,395)	\$ 118,665	\$ (5,803)	\$ -	\$ 21,889	\$ (50,913)	\$ (1,650,415)	
Forecasted Ending Balance	\$ 1,609,398	\$ 190,461	\$ 641,763	\$ 1,858,355	\$ 57,879	\$ 106,305	\$ 10,294	\$ 147,436	\$ 215,833	\$ 146,234	\$ 100,000	\$ 1,565,832	\$ -	\$ -	\$ 912,982
2024															
Starting Fund Balance	\$ 1,609,398	\$ 190,461	\$ 641,763	\$ 1,858,355	\$ 57,879	\$ 106,305	\$ 10,294	\$ 147,436	\$ 215,833	\$ 146,234	\$ 100,000	\$ 1,565,832	\$ -	\$ -	\$ 912,982
Budgeted Performance															
Revenue	\$ 2,627,395	\$ 56,750	\$ 197,179	\$ 6,566,906	\$ 60,000	\$ 360,000	\$ 19,500	\$ 193,500	\$ 695,071	\$ 256,000	\$ -	\$ 5,753,730	\$ 500,000	\$ -	\$ 1,293,033
Expenses	\$ 3,088,568	\$ 70,061	\$ 175,200	\$ 6,537,622	\$ 81,000	\$ 357,634	\$ 21,460	\$ 233,684	\$ 909,794	\$ 282,106	\$ -	\$ 5,776,600	\$ 41,355	\$ -	\$ 2,200,694
Net	\$ (461,173)	\$ (13,311)	\$ 21,979	\$ 29,284	\$ (21,000)	\$ 2,366	\$ (1,960)	\$ (40,184)	\$ (214,723)	\$ (26,106)	\$ -	\$ (22,870)	\$ 458,645	\$ -	\$ (907,661)
Budgeted Ending Balance	\$ 1,148,225	\$ 177,150	\$ 663,742	\$ 1,887,639	\$ 36,879	\$ 108,671	\$ 8,334	\$ 107,252	\$ 1,110	\$ 120,128	\$ 100,000	\$ 1,512,965	\$ 458,645	\$ -	\$ 5,321
Budgeted Ending Balance:	\$ 1,148,225	\$ 177,150	\$ 663,742	\$ 1,887,639	\$ 36,879	\$ 108,671	\$ 8,334	\$ 107,252	\$ 1,110	\$ 120,128	\$ 100,000	\$ 1,542,962	\$ 458,645	\$ -	\$ 5,321
NEW Target Balances:	\$1,107,762	\$ 200,000	\$ 500,000	\$1,875,838	per plans	\$ 149,014	\$ 8,942	\$ 97,368	per plans	\$ 117,544	\$ 100,000	per debt schedule	per plans	fund retired	per plans

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



The 2024 target balance for the Corporate Fund individually is \$1,107,762.

- We have budgeted to end 2024 at \$1,148,225
- This is \$40,463 over the target.

The 2024 target balance for the Corporate Repair & Replacement Fund is \$200,000 – THIS IS A SELF-DESIGNATED TARGET ONLY.

- We have budgeted to end 2024 at \$177,150.
- This is \$22,850 below the target.

The 2024 target balance for combined Ancillary Funds is \$408,858 – EACH ANCILLARY FUND HAS ITS OWN TARGET BALANCE.

- We have budgeted to end 2024 at \$375,889.
- This is \$36,098 below the target.

The 2024 target balance for the Combined Corporate, Corporate Repair & Replacement, and Ancillary Funds is \$1,682,870.

- We have budgeted to end 2024 at \$1,701,265.
- This is \$18,395 above target.



Fund Descriptions ***Recreation***

The **Recreation Fund** is supported by earned revenue (82%) and tax dollars (18%). 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.

The 2024 target balance for the Recreation Fund is \$1,871,105.

- We have budgeted to end 2024 at \$1,910,358.
- This is \$39,253 over the target.

The 2024 target balance for the Recreation Repair & Replacement Fund is \$500,000.

- We have budgeted to end 2024 at \$663,742.
- This is \$163,742 over the target.

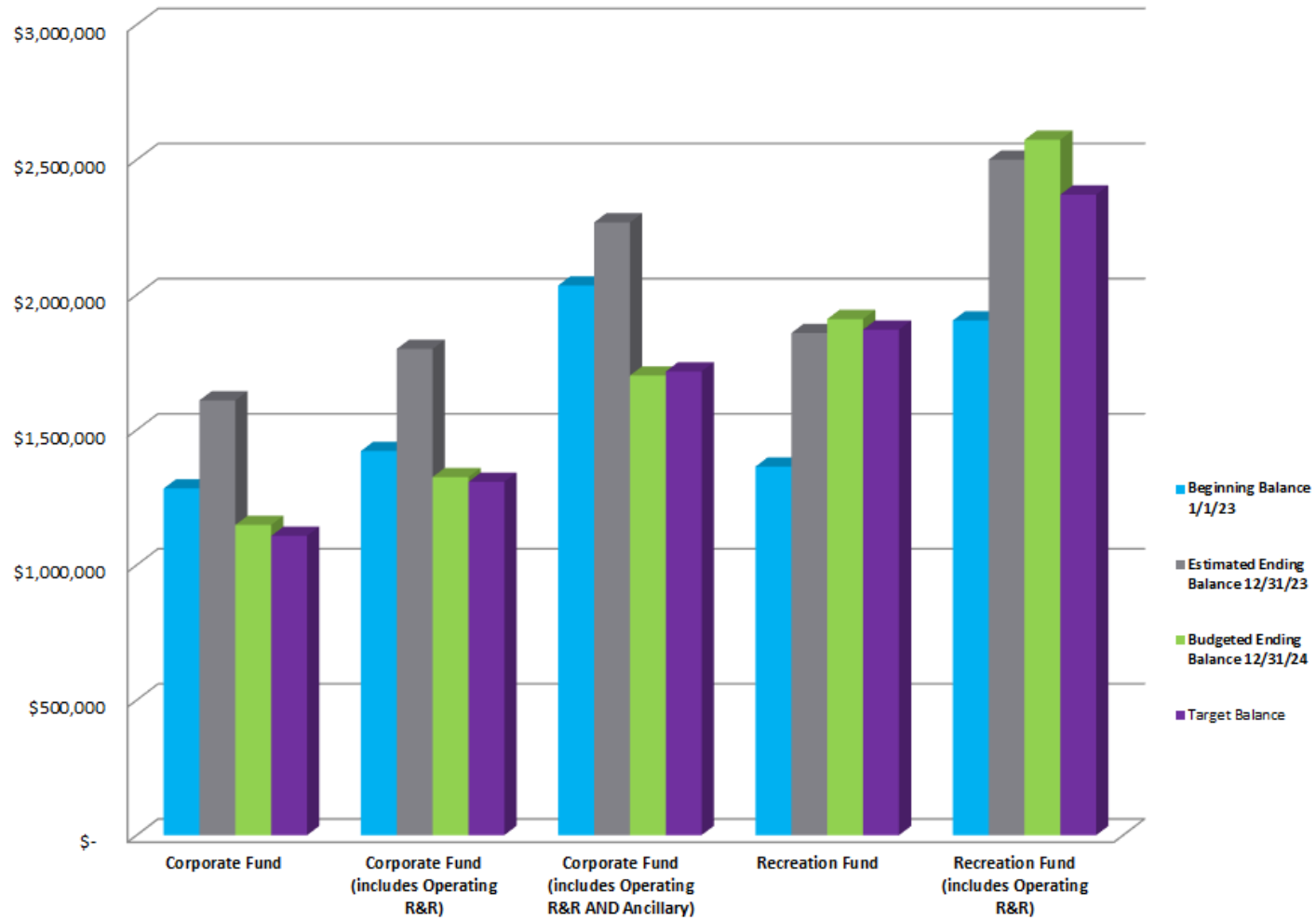
The target balance for the Combined Recreation and, Recreation Repair & Replacement Funds is \$2,371,105.

- We have budgeted to end 2024 at \$2,574,100.
- This is \$202,995 over the target.

Page 54 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, support capital projects with accessible features, fulfilling the ADA Transition Plan, and providing inclusion services to program participants.

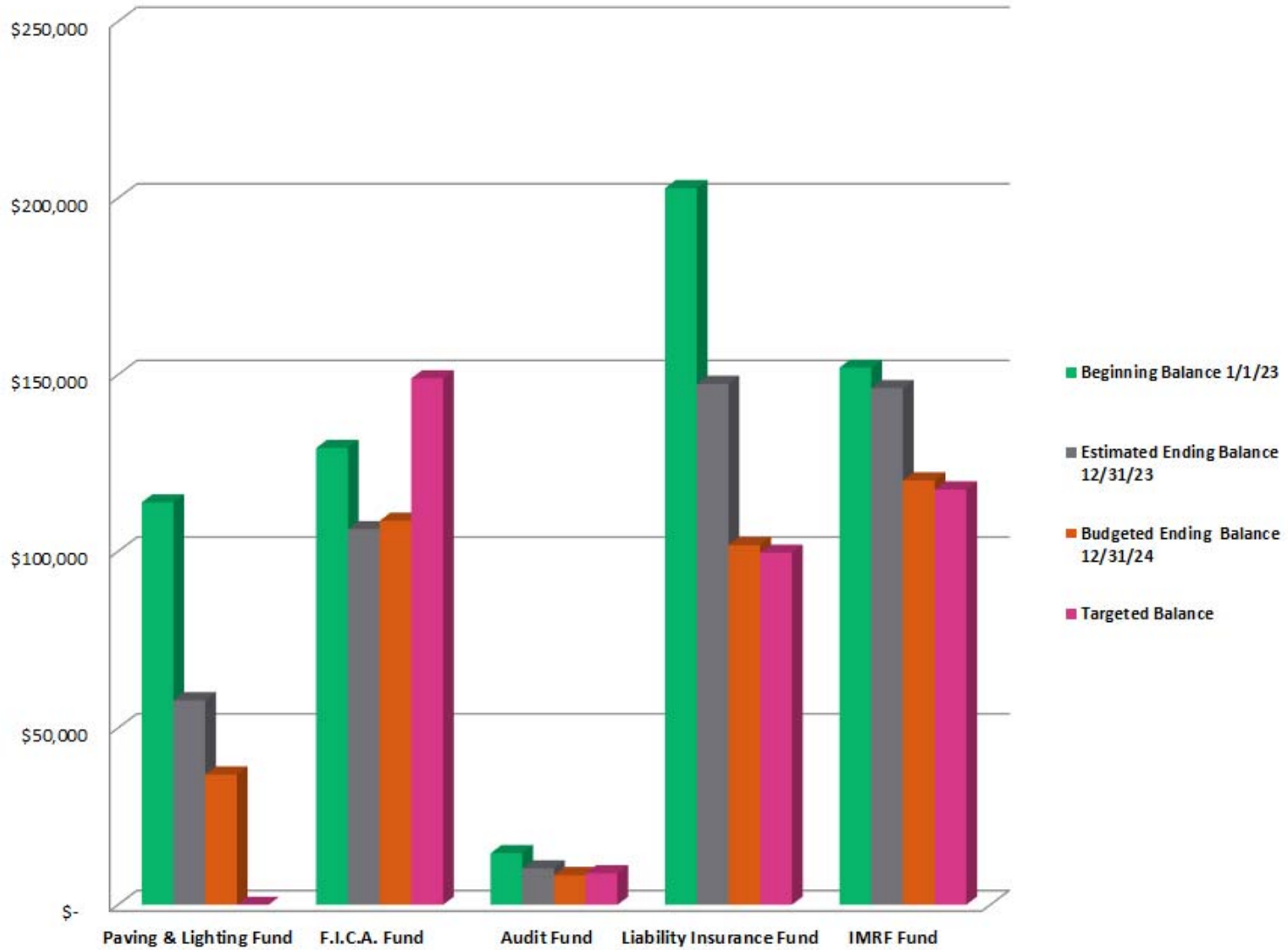
- In 2023, Special Recreation Funds will be used to make accessible improvements at Community Park and Walter Park, and increased mulch to eliminate lips to hard surfaces at playgrounds/

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. A **NEW Capital Fund (Fund 32)** will be created by the first transfer from the Corporate Fund. 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 quarterly report will be presented separately.

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.

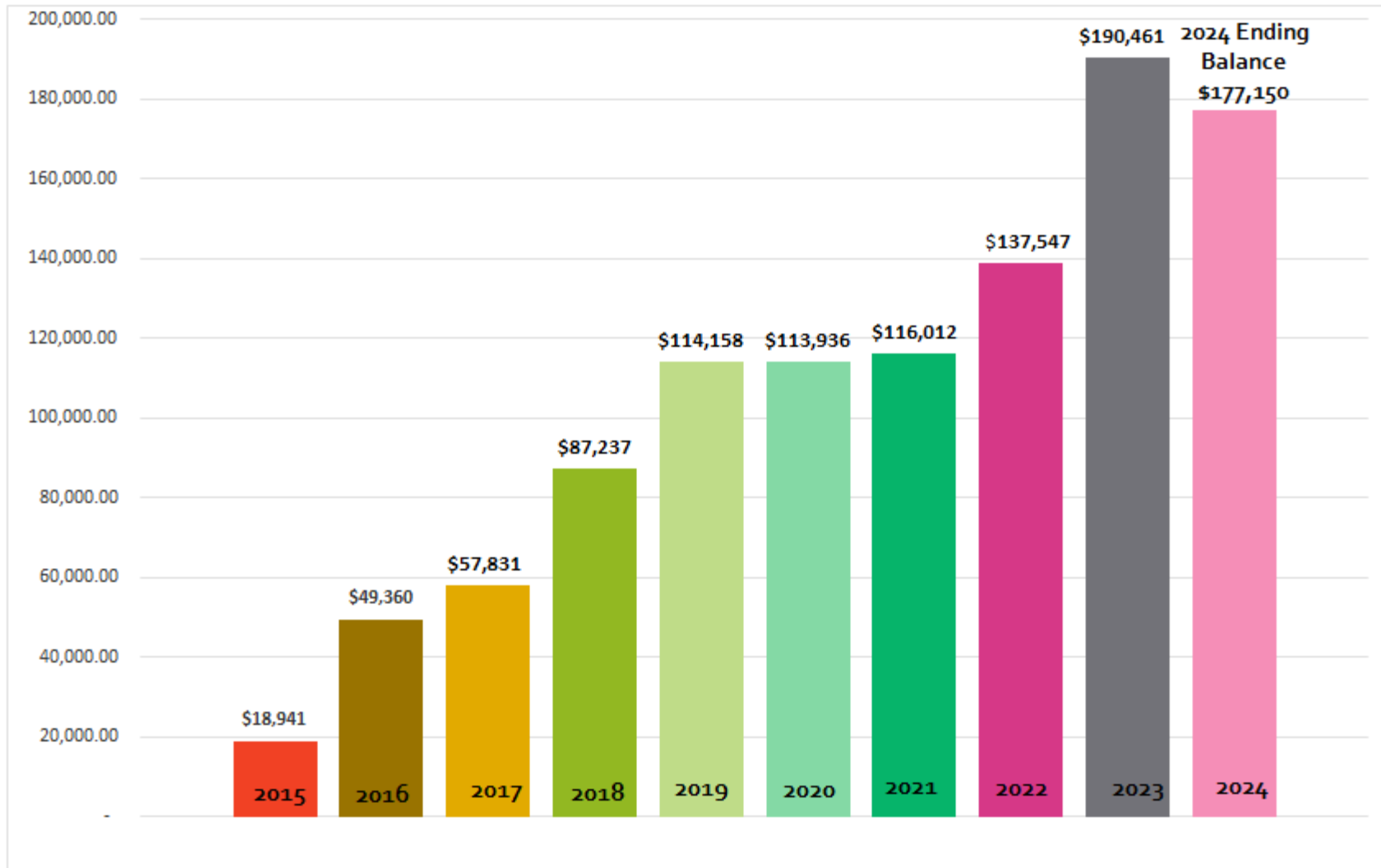
Earned revenues are shifted to specific categories in each of these funds each year. These funds are only restricted by the District and can be diverted for other expenses should an emergency situation arise.

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

Corporate Repair & Replacement Fund

Corporate Operational Repair/Replacement BUDGET					
	General	Bark Park	IT Replace / Summary	Revenue / Expense Totals	Ending Balance
	11-7XX	11-724	11-713		
12/31/2015	-	-	-		18,941.17
Revenues	10,669.11	3,000.00	16,750.00	30,419.11	
Expenditures			-	-	
12/31/2016	29,610.28	3,000.00	16,750.00		49,360.28
Revenues	5,518.63	-	12,300.00	17,818.63	
Expenditures	(9,348.00)	-	-	(9,348.00)	
12/31/2017	25,780.91	3,000.00	29,050.00		57,830.91
Revenues	15,141.33	1,515.00	12,750.00	29,406.33	
Expenditures	-	-	-	-	
12/31/2018	40,922.24	4,515.00	41,800.00		87,237.24
Revenues	14,707.45	2,085.00	12,150.00	28,942.45	
Expenditures	Revenues	(2,021.57)	-	(2,021.57)	
12/31/2019	55,629.69	4,578.43	53,950.00		114,158.12
Revenues	2,495.71	-	-	2,495.71	
Expenditures	(2,345.21)	(373.03)	-	(2,718.24)	
12/31/2020	55,780.19	4,205.40	53,950.00		113,935.59
Revenues	933.07	3,000.00	-	3,933.07	
Expenditures		(1,856.67)	-	(1,856.67)	
12/31/2021	56,713.26	5,348.73	53,950.00		116,011.99
Revenues	3,479.91	1,400.00	17,835.14	22,715.05	
Expenditures	-	-	-	-	
12/31/2022	60,193.17	6,748.73	71,785.14		138,727.04
PROJECTED:					
Revenues	12,188.82	1,280.00	49,115.90	62,584.72	
Expenditures	-	-	(10,850.52)	(10,850.52)	
12/31/2023	72,381.99	8,028.73	110,050.52		190,461.24
BUDGETED:					
Revenues	25,500.00	1,250.00	31,250.00	58,000.00	
Expenditures	-	-	(70,061.00)	(70,061.00)	
12/31/2024	97,881.99	9,278.73	71,239.52		178,400.24

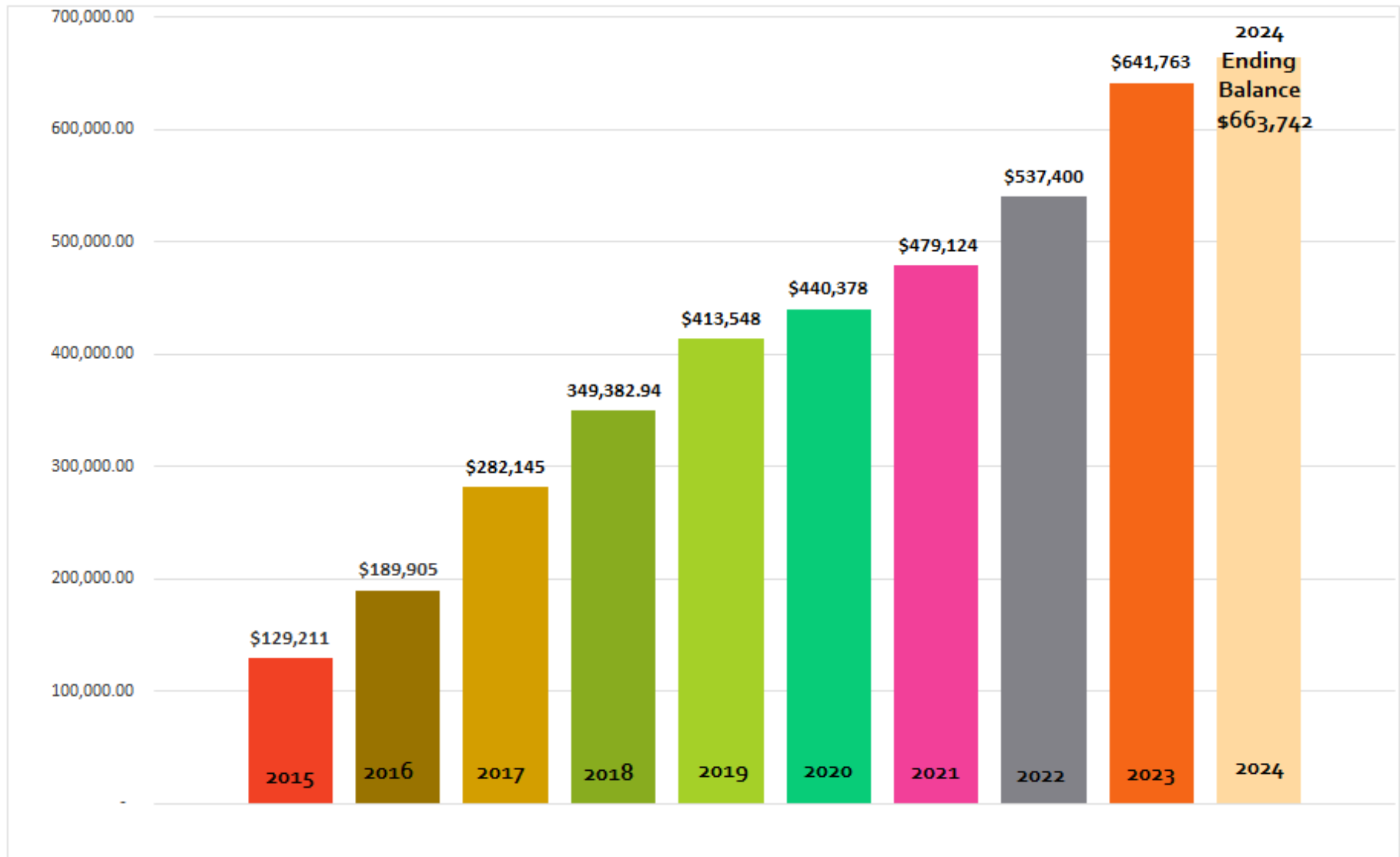
CORPORATE Operating Repair & Replacement Fund
Annual Ending Balance
Fiscal Years 2015 - 2024



Recreation Repair & Replacement Fund

Recreation Operational Repair/Replacement														
	Program Surcharge	CSYFA-GBN Turf	Gym/FVRC/SR C Rentals	D87 Pool-FVRC Pool-Swim Lessons	Fitness	CCWP	Preschool	McCaslin / Grass Fields	CCMG	Concessions-CCWP	Concessions-McCaslin	Concessions-FVRC/SRC	Sponsorship - Advertising	Totals
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-754	12-760	12-761	12-790	12-791	12-792		
Revenues		8,000.00	-	35,000.00	10,872.03	-	-	-	-	-	-	-	-	53,872.03
Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-
12/31/2015	-	20,000.00	-	70,000.00	39,210.65	-	-	-	-	-	-	-	-	129,210.65
Revenues	-	4,000.00	-	35,000.00	18,216.35	1,217.24	-	6,076.00	3,207.75	-	-	-	-	67,717.34
Expenditures	-	-	-	-	(7,023.32)	-	-	-	-	-	-	-	-	(7,023.32)
12/31/2016	-	24,000.00	-	105,000.00	50,403.68	1,217.24	-	6,076.00	3,207.75	-	-	-	-	189,904.67
Revenues	13,942.00	4,000.00	-	35,000.00	47,469.56	3,445.25	390.00	7,393.75	3,184.25	-	-	-	-	114,824.81
Expenditures	(5,567.00)	-	-	-	(12,647.54)	-	-	(4,370.00)	-	-	-	-	-	(22,584.54)
12/31/2017	8,375.00	28,000.00	-	140,000.00	85,225.70	4,662.49	390.00	9,099.75	6,392.00	-	-	-	-	282,144.94
Revenues	16,422.50	4,000.00	-	35,000.00	47,143.00	3,005.00	1,505.00	7,828.50	2,741.75	1,355.13	3,516.98	-	-	122,517.86
Expenditures	(4,390.00)	-	-	-	(44,633.83)	(140.11)	-	(4,570.00)	(1,545.92)	-	-	-	-	(55,279.86)
12/31/2018	20,407.50	32,000.00	-	175,000.00	87,734.87	7,527.38	1,895.00	12,358.25	7,587.83	1,355.13	3,516.98	-	-	349,382.94
Revenues	19,494.25	-	4,964.60	35,000.00	39,651.35	2,962.37	1,584.00	7,315.75	2,882.50	1,482.98	3,869.89	70.08	-	119,277.77
Expenditures	(2,367.91)	-	-	(14,685.00)	(19,519.60)	(6,270.00)	-	(12,270.00)	-	-	-	-	-	(55,112.51)
12/31/2019	37,533.84	32,000.00	4,964.60	195,315.00	107,866.62	4,219.75	3,479.00	7,404.00	10,470.33	2,838.11	7,386.87	70.08	-	413,548.20
Revenues	-	-	-	35,000.00	5,205.00	-	-	-	-	-	-	-	-	40,205.00
Expenditures	-	-	(1,065.47)	-	(4,661.30)	-	-	-	(7,648.50)	-	-	-	-	(13,375.27)
12/30/2020	37,533.84	32,000.00	3,899.13	230,315.00	108,410.32	4,219.75	3,479.00	7,404.00	2,821.83	2,838.11	7,386.87	70.08	-	440,377.93
Revenues	-	-	-	35,000.00	10,015.00	-	-	1,000.00	-	-	-	-	-	46,015.00
Expenditures	(2,643.85)	-	-	-	-	-	-	(4,624.82)	-	-	-	-	-	(7,268.67)
12/30/2021	34,889.99	32,000.00	3,899.13	265,315.00	118,425.32	4,219.75	3,479.00	3,779.18	2,821.83	2,838.11	7,386.87	70.08	-	479,124.26
Revenues	51.00	-	14,321.18	35,685.00	24,136.31	3,366.66	1,950.00	29,187.75	2,027.12	1,570.23	5,856.45	251.30	-	118,403.00
Expenditures	(2,348.39)	-	-	(29,376.54)	(7,188.56)	-	-	(17,937.00)	-	-	-	-	-	(56,850.49)
12/30/2022	32,592.60	32,000.00	18,220.31	271,623.46	135,373.07	7,586.41	5,429.00	15,029.93	4,848.95	4,408.34	13,243.32	321.38	-	540,676.77
PROJECTED														
Revenues	9,519.25	-	29,468.13	38,260.97	28,203.68	4,667.88	2,580.00	26,667.00	1,795.50	2,386.19	7,182.73	410.07	-	151,141.40
Expenditures	-	-	(1,899.50)	(24,272.26)	(5,597.52)	-	-	(16,845.00)	-	(720.42)	(720.42)	-	-	(50,055.12)
12/30/2023	42,111.85	32,000.00	45,788.94	285,612.17	157,979.23	12,254.29	8,009.00	24,851.93	6,644.45	6,074.11	19,705.63	731.45	-	641,763.05
BUDGETED														
Revenues	9,000.00	-	26,433.00	38,776.00	48,093.00	4,888.00	2,070.00	36,792.00	1,787.00	2,640.00	6,370.00	330.00	20,000.00	197,179.00
Expenditures	(3,200.00)	-	-	(160,000.00)	-	-	-	-	-	-	(12,000.00)	-	-	(175,200.00)
12/30/2024	47,911.85	32,000.00	72,221.94	164,388.17	206,072.23	17,142.29	10,079.00	61,643.93	8,431.45	8,714.11	14,075.63	1,061.45	20,000.00	663,742.05

RECREATION Operating Repair & Replacement Fund
Annual Ending Balance
Fiscal Years 2015 - 2024

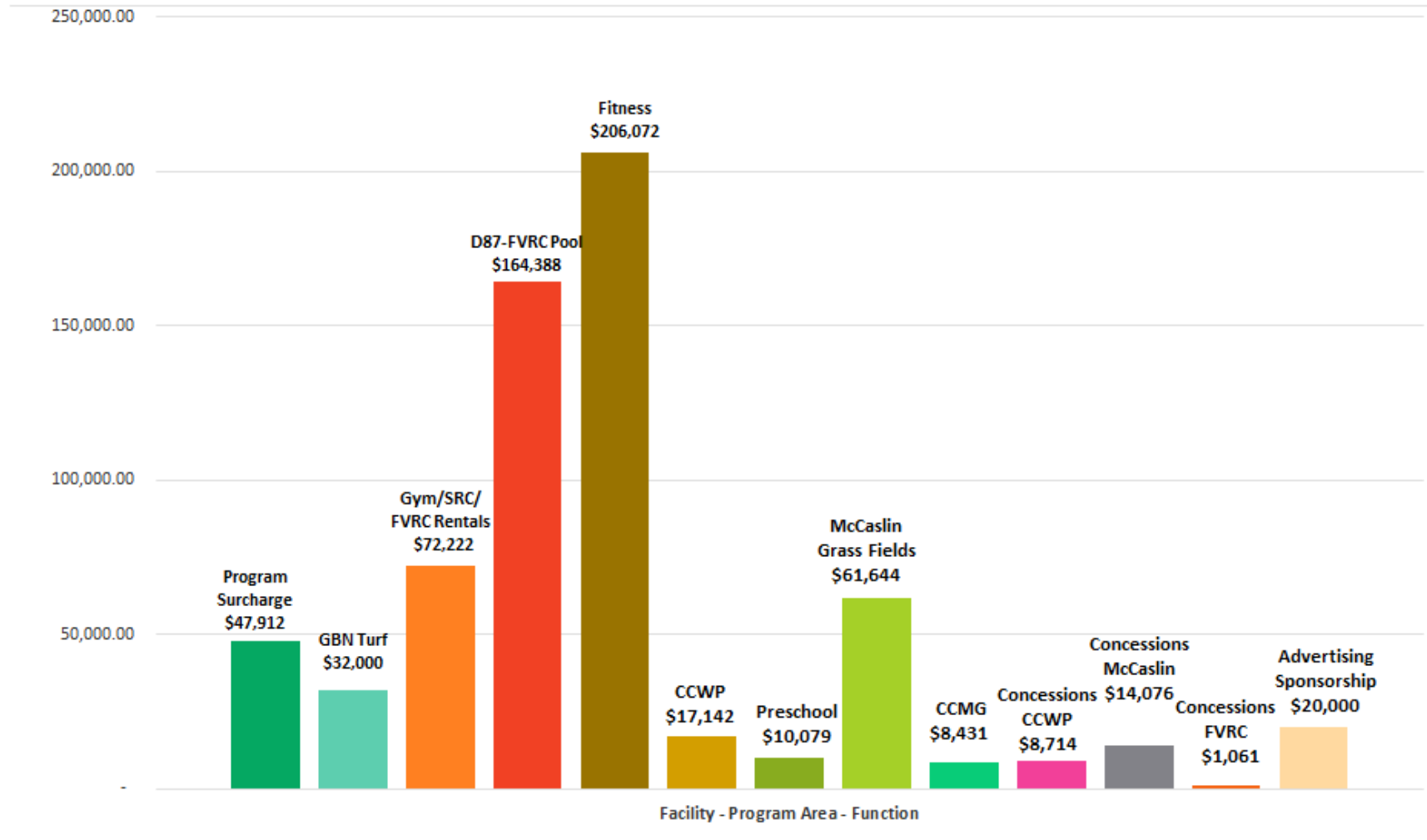


RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2024



2024 Proposed Budget

The Corporate Fund includes Ancillary Funds as well as the Corporate Repair & Replacement Fund. In essence it covers the cost 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:	\$ 1,107,662
Corporate R&R	\$ 200,000
Paving & Lighting:	per plans
FICA:	\$ 149,014
Audit:	\$ 8,910
Liability:	\$ 99,639
IMRF:	\$ 117,544
<hr/>	
Combined Target Balance:	\$ 1,682,870

Estimated 2024 Starting Balance:

Corporate:	\$ 1,609,398
Corporate R&R	\$ 190,461
Paving & Lighting:	\$ 57,879
FICA:	\$ 106,305
Audit:	\$ 10,294
Liability:	\$ 147,436
IMRF:	\$ 145,234
<hr/>	
Combined Fund Balance:	\$ 2,268,008

Budgeted 2024 Ending Balance:

Corporate:	\$ 1,148,225
Corporate R&R	\$ 177,150
Paving & Lighting:	\$ 36,879
FICA:	\$ 108,671
Audit:	\$ 8,409
Liability:	\$ 101,802
IMRF:	\$ 120,128
<hr/>	
Combined Fund Balance:	\$ 1,701,265

The OVERALL Corporate Fund is budgeted to end 2024 \$18,395 over the target balance.

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
FINANCE/ADMINISTRATION

		2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES									
4-10-00-410	PROPERTY TAXES - CURRENT	1,786,077	1,685,472	2,019,905	2,249,120	2,209,090	0	2,240,090	
4-10-00-411	CORPORATE REPLACEMENT TA	84,944	149,120	301,721	240,000	239,680	0	175,000	
4-10-00-412	PROPERTY TAXES - PRIOR	34	97	0	75	226	0	150	
4-10-00-420	INTEREST	33,623	15,153	31,976	85,100	196,758	0	194,500	
4-10-00-461	DONATIONS	0	0	500	0	0	0	0	
4-10-00-462	GRANTS	0	0	8,204	0	0	0	0	
4-10-00-481	RECOVERY OF COST	9,760	6,045	9,620	7,500	11,072	0	10,000	
	TOTAL REVENUES	1,914,438	1,855,887	2,371,926	2,581,795	2,656,827	0	2,619,740	
EXPENDITURES									
5-10-00-500	ADMINISTRATION GENERAL E	0	0	9,730	0	0	0	0	
5-10-00-511	FULL-TIME LABOR	442,585	391,840	414,709	491,297	406,553	0	500,265	
5-10-00-521	PART-TIME LABOR	6,291	18,171	22,862	130	95	0	0	
5-10-00-535-000	GROUP MEDICAL	44,982	37,555	42,406	47,391	46,808	0	52,667	
5-10-00-540	SECTION 125 PLAN	450	900	900	915	850	0	930	
5-10-00-546	TELEPHONE	3,297	3,277	3,292	3,492	2,868	0	3,603	
5-10-00-551	ATTORNEY	6,712	3,626	9,543	4,500	3,983	0	10,000	
5-10-00-552	FINANCIAL	1,069	100,006	134,895	130,650	141,512	0	160,650	
5-10-00-553	PRINTING	165	0	0	190	119	0	305	
5-10-00-554	ADVERTISING	0	0	180	0	0	0	0	
5-10-00-555	PUBLIC NOTICES	77	163	331	380	75	0	365	
5-10-00-556	MAINTENANCE CONTRACTS	75,911	76,232	82,804	86,759	87,366	0	93,324	
5-10-00-559	TRAINING/SEMINARS	2,934	3,544	5,931	3,216	3,629	0	4,756	
5-10-00-560	MEETINGS	527	672	1,164	480	1,310	0	1,080	
5-10-00-561	MEMBERSHIP DUES	10,011	10,551	9,891	10,976	10,256	0	10,175	
5-10-00-564	CONSULTING	0	0	0	0	0	0	7,500	
5-10-00-570	CONTRACTUAL SERVICES	0	3,850	3,800	0	0	0	12,540	
5-10-00-590	OTHER SERVICES	3,644	15,737	3,412	13,872	15,980	0	6,254	
5-10-00-598	STAFF PROGRAM BENEFIT	0	0	0	0	3,770	0	4,000	
5-10-00-609	INTERFUND TRF-FINANCE/AD	0	0	10,000	15,000	13,750	0	530,000	
5-10-00-620	STAFF INCENTIVE	1,161	2,242	4,356	4,760	5,866	0	6,100	
5-10-00-647	MINOR EQUIPMENT-SAFETY	72	24	160	200	274	0	475	
5-10-00-648	MINOR EQUIPMENT-TECHNOLO	0	82	1,347	1,200	643	0	1,000	
5-10-00-650	EQUIPMENT RENTAL	945	1,897	1,259	1,260	944	0	1,260	
5-10-00-651	MINOR EQUIPMENT	323	110	941	150	523	0	150	
5-10-00-652	OFFICE SUPPLIES	108	235	2,786	4,500	3,523	0	4,340	
5-10-00-657	CLOTHING SUPPLIES	1,535	0	0	2,200	0	0	1,600	
5-10-00-667	AUTO REIMBURSEMENT	0	0	0	0	0	0	700	
5-10-00-668	COMMISSIONER EXPENSE	4,711	3,315	3,256	10,475	8,726	0	12,195	
5-10-00-669	POSTAGE	1,418	1,619	2,547	2,575	1,812	0	2,650	
5-10-00-670	PUBLICATIONS/BOOKS	0	22	62	275	0	0	275	
5-10-00-671	PROMOTIONAL SUPPLIES	0	0	750	1,000	790	0	1,000	
5-10-00-690	DEPARTMENT SUPPLIES	310	506	1,414	2,550	1,316	0	2,825	
	TOTAL EXPENDITURES	609,237	676,177	774,730	840,393	763,340	0	1,432,984	
REVENUE OVER/(UNDER) EXPENDITURES		1,305,200	1,179,710	1,597,196	1,741,402	1,893,487	0	1,186,756	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
 MARKETING

	2020	2021	2022	(----- 2023 -----)		(----- 2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	500	2	0	500
5-12-00-511	FULL-TIME LABOR	98,290	108,638	114,728	125,379	111,837	0	133,255
5-12-00-521	PART-TIME LABOR	4,520	2,967	11,829	15,957	12,294	0	18,755
5-12-00-535-000	GROUP MEDICAL	24,616	25,529	30,145	32,767	24,640	0	31,286
5-12-00-546	TELEPHONE	862	915	978	1,020	830	0	1,044
5-12-00-553	PRINTING	0	4,784	45	2,090	377	0	435
5-12-00-554	ADVERTISING	90	224	0	0	0	0	0
5-12-00-556	MAINTENANCE CONTRACTS	5,589	3,959	9,258	10,410	8,771	0	9,384
5-12-00-559	TRAINING/SEMINAR	0	0	40	964	612	0	970
5-12-00-560	MEETING	0	0	0	50	149	0	200
5-12-00-561	MEMBERSHIP DUES	939	264	489	1,008	993	0	1,008
5-12-00-562	REPAIR SERVICES	0	0	0	500	0	0	500
5-12-00-570	CONTRACTUAL SERVICES	65	3,589	3,329	4,000	14,812	0	16,500
5-12-00-590	OTHER SERVICES	9,035	5,830	5,906	6,085	4,551	0	6,231
5-12-00-592	PROGRAM SUPPLIES	0	563	0	0	0	0	0
5-12-00-651	MINOR EQUIPMENT	2,683	4,472	55	4	0	0	3,050
5-12-00-657	CLOTHING	70	0	0	0	0	0	0
5-12-00-658	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0	810
5-12-00-669	POSTAGE	0	3,245	0	0	0	0	0
5-12-00-690	DEPARTMENT SUPPLIES	589	2,110	0	0	0	0	0
TOTAL EXPENDITURES		147,348	167,088	176,803	200,734	179,867	0	223,928
REVENUE OVER/(UNDER) EXPENDITURES		(147,348)	(167,088)	(176,803)	(200,734)	(179,867)	0	(223,928)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
PARKS

	2020	2021	2022	(----- 2023 -----)	(----- 2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES								
4-15-00-433 RENTAL EQUIPMENT	0	1,000	1,610	0	0	0	0	
4-15-00-441 MEMBERSHIP PASS-DOG PARK	7,664	11,178	7,685	8,500	6,160	0	6,655	
4-15-00-461 DONATIONS	1,527	0	0	0	0	0	0	
4-15-00-481 RECOVERY OF COST	21,044	8,983	847	0	4,464	0	0	
4-15-00-481-060 RECOVERY OF COST-MEMORIA	2,100	1,400	3,000	4,000	550	0	1,000	
TOTAL REVENUES	32,334	22,561	13,142	12,500	11,174	0	7,655	
EXPENDITURES								
5-15-00-511 FULL-TIME LABOR	498,169	442,510	446,786	496,961	439,358	0	525,462	
5-15-00-512 FULL-TIME OVERTIME	3,580	14,798	10,847	14,927	7,546	0	15,473	
5-15-00-521 PART-TIME LABOR	6,903	7,645	17,911	27,970	28,542	0	37,012	
5-15-00-522 PART-TIME OVERTIME	0	50	626	0	16	0	0	
5-15-00-535-000 GROUP MEDICAL	109,775	78,503	73,295	101,190	71,085	0	93,917	
5-15-00-545 WATER/SEWER	4,900	0	0	0	0	0	0	
5-15-00-545-079 WATER/SEWER-ARMSTRONG RE	261	1,640	847	810	1,574	0	410	
5-15-00-545-080 WATER/SEWER-ARMSTRONG FO	0	11	26	30	28	0	20	
5-15-00-545-081 WATER/SEWER-COMMUNITY PA	153	240	396	400	72	0	110	
5-15-00-545-089 WATER/SEWER-HAMPE	230	276	249	250	262	0	180	
5-15-00-545-095 WATER/SEWER-RED HAWK	81	185	248	210	836	0	130	
5-15-00-545-096 WATER/SEWER-SLEPICKA	192	214	177	210	247	0	150	
5-15-00-546 TELEPHONE	4,037	3,028	3,023	4,500	2,439	0	3,552	
5-15-00-547-083 ELECTRIC-ARMSTRONG PARK	2,132	2,470	2,078	1,780	2,225	0	2,430	
5-15-00-547-085 ELECTRIC-ARMSTRONG PARK	6,549	5,759	6,195	4,990	5,649	0	6,440	
5-15-00-547-086 ELECTRIC-BIERMAN	318	313	296	340	268	0	310	
5-15-00-547-089 ELECTRIC-HAMPE	1,808	1,801	919	910	812	0	980	
5-15-00-547-093 ELECTRIC-MEMORIAL PARK	228	232	222	260	206	0	240	
5-15-00-547-094 ELECTRIC-POND AERATORS	1,409	1,523	869	1,170	1,513	0	1,290	
5-15-00-547-095 ELECTRIC-RED HAWK	2,418	3,054	2,018	2,370	2,378	0	2,940	
5-15-00-547-096 ELECTRIC-SLEPICKA	372	374	340	400	321	0	360	
5-15-00-547-097 ELECTRIC-UNDERPASS IL64	557	546	480	560	510	0	570	
5-15-00-547-098 ELECTRIC-CAROLSHIRE PARK	398	432	365	430	354	0	400	
5-15-00-548 REFUSE	6,496	10,261	11,691	11,530	8,243	0	9,660	
5-15-00-549 PORT-O-LETS	0	0	0	0	0	0	18,890	
5-15-00-553 PRINTING	0	15	57	0	0	0	0	
5-15-00-554 ADVERTISING	0	75	0	0	0	0	0	
5-15-00-556 MAINTENANCE CONTRACTS	5,707	9,377	4,940	6,370	3,288	0	6,545	
5-15-00-556-045 MAINT CONTRACTS-BASEBALL	3,113	747	700	0	0	0	0	
5-15-00-556-048 MAINT CONTRACTS-LANDSCAP	65,407	83,928	235,435	305,882	316,838	0	311,555	
5-15-00-559 TRAINING/SEMINARS	419	647	4,407	6,875	5,702	0	8,145	
5-15-00-560 MEETINGS	371	556	689	400	829	0	400	
5-15-00-561 MEMBERSHIP DUES	424	364	339	369	339	0	384	
5-15-00-562 REPAIR SERVICES	4,258	9,839	8,022	6,900	13,735	0	7,200	
5-15-00-562-058 REPAIR SERVICES-VANDALIS	0	0	0	0	4,455	0	0	
5-15-00-568 PERMITS/LICENSES	135	77	52	400	330	0	0	
5-15-00-570 CONTRACTUAL SERVICES	1,845	0	0	0	0	0	0	
5-15-00-590 OTHER SERVICES	0	0	0	0	40	0	0	
5-15-00-609 INTERFUND TRANSFER-PARKS	0	0	1,400	1,500	1,280	0	1,250	
5-15-00-648 MINOR EQUIPMENT-TECHNOLO	0	0	0	0	27	0	0	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
 PARKS

		(----- 2023 -----)					(----- 2024 -----)		
		2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-15-00-650	EQUIPMENT RENTAL	931	1,063	1,619	2,000	946	0	2,000	
5-15-00-651	MINOR EQUIPMENT	6,482	7,844	10,841	8,595	6,302	0	8,844	
5-15-00-652	OFFICE SUPPLIES	176	0	612	50	19	0	50	
5-15-00-653	HORTICULTURAL SUPPLIES	946	8,837	6,952	6,150	8,681	0	7,190	
5-15-00-653-058	HORTICULTURE SUPPLIES-VA	206	0	0	0	0	0	0	
5-15-00-653-060	HORTICULTURE SUPPLIES-ME	2,540	1,228	1,071	3,100	1,002	0	3,100	
5-15-00-656	JANITORIAL SUPPLIES	3,168	3,741	4,382	4,050	3,682	0	4,200	
5-15-00-657	CLOTHING SUPPLIES	727	3,545	4,827	3,380	3,643	0	3,555	
5-15-00-659	VEHICLE FUELS	12,265	14,695	24,241	20,550	20,664	0	21,300	
5-15-00-659-040	VEHICLE FUELS-MOWERS	2,825	3,970	0	1,100	818	0	1,100	
5-15-00-660	PLAYGROUND MATERIAL/MAIN	1,589	958	4,702	5,950	3,737	0	5,450	
5-15-00-660-058	PLAYGROUND MAINT-VANDALI	5,107	47	571	500	0	0	500	
5-15-00-660-059	PLAYGROUND MAINT-DOG PAR	300	639	0	1,600	1,009	0	1,300	
5-15-00-661	HERBICIDES/SNOW REMOVAL	2,925	3,703	4,686	6,125	2,722	0	5,525	
5-15-00-662-045	ATHLETIC FIELD MAINT-BAS	3,953	2,291	6,612	4,430	3,092	0	4,430	
5-15-00-662-047	ATHLETIC FIELD MAINT-SOC	4,162	6,017	6,742	1,590	1,059	0	1,590	
5-15-00-663	VEHICLE REPAIRS	20,540	36,904	37,532	28,950	30,599	0	30,200	
5-15-00-664	REPAIR/MAINT MATERIALS	5,420	7,219	8,541	8,500	7,260	0	10,000	
5-15-00-664-058	REPAIR/MAINT MAT-VANDALI	4,358	239	610	500	327	0	500	
5-15-00-665	SAFETY SUPPLIES-PARKS	237	467	484	500	84	0	500	
5-15-00-670	PUBLICATIONS/BOOKS	0	0	0	75	0	0	75	
5-15-00-673	TOOL REPAIR & PARTS	961	1,443	1,528	2,350	1,093	0	2,350	
5-15-00-800	CAPITAL EQUIPMENT	1,449	6,116	0	0	9,422	0	0	
5-15-00-802	FURNITURE/FIXTURES/EQMT	0	0	0	0	16,849	0	0	
TOTAL EXPENDITURES		813,914	792,452	962,498	1,110,939	1,044,359	0	1,170,164	
REVENUE OVER/(UNDER) EXPENDITURES		(781,580)	(769,891)	(949,357)	(1,098,439)	(1,033,184)	0	(1,162,509)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
 MAINTENANCE FACILITY

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-28-00-543 CABLE	0	103	0	888	791	0	997	_____
5-28-00-544 GAS	3,396	3,393	4,663	6,310	3,951	0	5,910	_____
5-28-00-545 WATER/SEWER	664	413	591	630	670	0	630	_____
5-28-00-546 TELEPHONE/INTERNET	16,504	14,672	16,253	8,763	4,756	0	7,497	_____
5-28-00-547 ELECTRIC	4,554	4,858	3,806	4,530	4,376	0	5,080	_____
5-28-00-548 REFUSE	357	586	952	1,990	1,531	0	1,300	_____
5-28-00-556 MAINTENANCE CONTRACTS	3,457	3,225	3,191	4,620	3,712	0	4,891	_____
5-28-00-562 REPAIR SERVICES	0	0	1,353	1,000	1,148	0	1,000	_____
5-28-00-651 MINOR EQUIPMENT FACILITY	0	130	216	0	898	0	0	_____
5-28-00-656 JANITORIAL SUPPLIES	375	140	163	300	442	0	300	_____
5-28-00-664 REPAIR/MAINT SUPPLIES	564	0	205	100	217	0	100	_____
5-28-00-802 FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,900</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL EXPENDITURES	29,870	27,519	31,392	29,131	80,392	0	27,705	_____
REVENUE OVER/(UNDER) EXPENDITURES	(29,870)	(27,519)	(31,392)	(29,131)	(80,392)	0	(27,705)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
 REGISTRATION SERVICES

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>EXPENDITURES</u>								
5-62-00-511 FULL-TIME LABOR	81,443	98,523	71,734	75,300	66,319	0	113,609	_____
5-62-00-521 PART-TIME LABOR	20,408	13,275	86,928	126,083	88,457	0	95,385	_____
5-62-00-535-000 GROUP MEDICAL	16,780	19,860	8,112	8,640	7,317	0	21,692	_____
5-62-00-546 TELEPHONE	1,041	1,156	1,144	1,320	1,023	0	1,368	_____
5-62-00-553 PRINTING	0	17	0	20	0	0	20	_____
5-62-00-559 TRAINING/SEMINAR	37	0	557	1,039	640	0	969	_____
5-62-00-560 MEETINGS	0	43	0	100	0	0	100	_____
5-62-00-561 MEMBERSHIP DUES	0	0	0	279	279	0	319	_____
5-62-00-651 MINOR EQUIPMENT	205	0	0	0	0	0	0	_____
5-62-00-652 OFFICE SUPPLIES	1,810	1,652	0	0	0	0	0	_____
5-62-00-657 CLOTHING SUPPLIES	376	0	0	516	0	0	325	_____
5-62-00-666 COMPUTER SUPPLIES	<u>0</u>	<u>484</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL EXPENDITURES	122,102	135,010	168,474	213,297	164,034	0	233,787	_____
REVENUE OVER/(UNDER) EXPENDITURES	(122,102)	(135,010)	(168,474)	(213,297)	(164,034)	0	(233,787)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

10 -CORPORATE FUND
ANCILLARY

	2020	2021	2022	(----- 2023 -----)	(----- 2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES								
4-00-00-421	PROPERTY TAXES-PAVING/LI	73,338	77,288	50,145	25,000	25,980	0	60,000
4-00-00-422	PROPERTY TAXES-FICA	324,917	218,396	235,055	310,000	306,810	0	360,000
4-00-00-423	PROPERTY TAXES-AUDIT	36,205	32,481	25,073	19,300	19,482	0	19,500
4-00-00-424	PROPERTY TAXES-LIABILITY	248,794	255,076	197,446	140,000	139,622	0	192,000
4-00-00-426	PROPERTY TAXES-IMRF	349,053	292,415	289,901	295,000	292,207	0	256,000
4-00-00-462	GRANTS	53,789	0	2,000	0	0	0	0
4-00-00-481	RECOVERY OF COST	17,780	28,390	0	0	11,691	0	0
4-00-00-482	AWARDS	1,500	1,500	1,500	0	1,000	0	1,500
TOTAL REVENUES	1,105,375	905,546	801,120	789,300	796,793	0	889,000	

EXPENDITURES								
5-00-00-511	FULL-TIME LABOR	39,311	16,948	17,853	12,784	11,578	0	13,514
5-00-00-534	PHYSICAL/DRUG TESTING	747	868	1,274	2,528	1,799	0	2,926
5-00-00-535-000	GROUP MEDICAL	4,085	3,565	3,742	2,497	2,010	0	5,442
5-00-00-538-000	RETIREMENT FICA	226,708	238,962	279,534	330,051	288,789	0	357,634
5-00-00-539-000	RETIREMENT IMRF	283,073	295,157	294,354	311,903	253,275	0	282,106
5-00-00-546	TELEPHONE	0	0	0	660	0	0	0
5-00-00-550	AUDITING SERVICES	24,394	27,750	23,360	23,780	23,933	0	21,460
5-00-00-556	MAINTENANCE CONTRACTS	2,497	0	0	0	0	0	0
5-00-00-558	SECURITY SERVICES	6,264	6,264	5,923	5,256	4,457	0	5,304
5-00-00-559	TRAINING/SEMINARS	0	0	0	670	700	0	2,570
5-00-00-562	REPAIR SERVICES-LIABILIT	485	2,121	0	1,000	4,550	0	3,750
5-00-00-565	BACKGROUND CHECKS-EMPLOY	1,477	2,993	3,591	4,275	4,361	0	4,275
5-00-00-566	BACKGROUND CHECKS-NON-EM	654	2,052	2,052	2,850	2,195	0	2,850
5-00-00-590	OTHER SERVICES-LIABILITY	23,860	0	2,341	0	0	0	7,300
5-00-00-610	PDRMA PROPERTY	63,044	52,040	42,479	51,375	40,310	0	55,671
5-00-00-611	PDRMA LIABILITY	40,717	25,447	20,709	25,354	19,483	0	31,536
5-00-00-612	PDRMA EMPLOYMENT	10,556	8,527	7,193	9,341	6,837	0	11,619
5-00-00-613	PDRMA POLLUTION	1,897	1,544	1,261	1,601	1,180	0	1,992
5-00-00-614	PDRMA WORKMENS COMP	57,501	39,997	43,173	47,592	37,893	0	55,590
5-00-00-615	CLAIMS	0	0	0	0	18,191	0	0
5-00-00-617	CYBER LIABILITY COVERAGE	0	0	11,979	0	0	0	0
5-00-00-651	MINOR EQUIPMENT-SAFETY	6,992	5,931	20,065	22,580	22,265	0	17,795
5-00-00-665	SAFETY SUPPLIES-LIABILIT	180	148	158	200	0	0	300
5-00-00-704	PATHWAYS/PARKING LOTS-P/	79,698	41,515	11,092	69,110	33,490	0	81,000
5-00-00-800	CAPITAL EQUIPMENT	0	0	23,750	0	0	0	11,250
TOTAL EXPENDITURES	874,140	771,829	815,883	925,407	777,295	0	975,884	

REVENUE OVER/(UNDER) EXPENDITURES	231,236	133,717	(14,763)	(136,107)	19,497	0	(86,884)	
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TOTAL REVENUES	3,052,147	2,783,993	3,186,187	3,383,595	3,464,794	0	3,516,395	
TOTAL EXPENDITURES	2,596,610	2,570,074	2,929,781	3,319,901	3,009,287	0	4,064,452	
REVENUE OVER/(UNDER) EXPENDITURES	455,537	213,920	256,406	63,694	455,507	0	(548,057)	

*** END OF REPORT ***

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

11 -CORP REPAIR & REPLACEMENT
 CORP REPAIR/REPLACEMENT

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-410	PROPERTY TAXES - CURRENT	0	0	7,835	7,800	34,086	0	25,000
4-00-00-413	TRANSFER-IN	0	0	11,400	16,500	15,030	0	31,250
4-00-00-420	INTEREST	945	67	2,934	4,500	6,912	0	500
4-00-00-481	RECOVERY OF COST	<u>1,551</u>	<u>3,866</u>	<u>546</u>	<u>0</u>	<u>4,277</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES	2,496	3,933	22,715	28,800	60,305	0	56,750
<u>EXPENDITURES</u>								
5-00-00-713	TECHNOLOGY	0	0	0	2,000	6,827	0	70,061
5-00-00-724	BARK PARK	373	1,857	0	0	0	0	0
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>2,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES	2,718	1,857	0	2,000	6,827	0	70,061
REVENUE OVER/(UNDER)	EXPENDITURES	(223)	2,076	22,715	26,800	53,478	0	(13,311)
TOTAL REVENUES		2,496	3,933	22,715	28,800	60,305	0	56,750
TOTAL EXPENDITURES		<u>2,718</u>	<u>1,857</u>	<u>0</u>	<u>2,000</u>	<u>6,827</u>	<u>0</u>	<u>70,061</u>
REVENUE OVER/(UNDER)	EXPENDITURES	(223)	2,076	22,715	26,800	53,478	0	(13,311)

*** END OF REPORT ***

The Recreation Fund’s primary use is for planning, establishing, and maintaining all recreational activities and facilities offered by the District. 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 and supplies

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 – 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

Suggested Target Balance:	<u>\$ 1,871,105</u>
Estimated 2024 Starting Balance:	<u>\$ 1,858,355</u>
Budgeted 2024 Ending Balance:	<u>\$ 1,910,358</u>

Recreation Fund “Including” Rec Repair & Replacement

Suggested Target Balance:	<u>\$ 2,371,105</u>
Estimated 2024 Starting Balance:	<u>\$ 2,500,118</u>
Estimated 2024 Ending Balance:	<u>\$ 2,574,100</u>

The OVERALL Recreation Fund is budgeted to end 2024 \$202,995 over the target balance.

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

12 -REC REPAIR & REPLACEMENT
REC REPAIR/REPLACEMENT

	2020	2021	2022	(----- 2023 -----)	(----- 2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES								
4-00-00-413	TRANSFER-IN	0	0	76,951	110,548	104,112	0	157,679
4-00-00-455	FVRC FITNESS ENROLLMENT	5,040	10,015	6,388	6,000	4,259	0	4,500
4-00-00-481	RECOVERY OF COST	<u>35,165</u>	<u>36,000</u>	<u>35,064</u>	<u>35,000</u>	<u>36,971</u>	<u>0</u>	<u>35,000</u>
	TOTAL REVENUES	40,205	46,015	118,403	151,548	145,342	0	197,179
EXPENDITURES								
5-00-00-702	ATHLETIC FIELDS	0	0	0	9,165	0	0	0
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	2,644	850	28,169	0	0	0
5-00-00-745	GYM RENTAL IMPROVEMENTS	1,065	0	0	0	1,900	0	0
5-00-00-748	FVRC POOL IMPROVEMENTS	0	0	29,377	0	23,818	0	160,000
5-00-00-749	FITNESS CENTER IMPROVEME	4,661	0	7,189	0	5,598	0	0
5-00-00-750	SWIM LESSON R/R IMPROVEM	0	0	0	0	455	0	0
5-00-00-752	SIMKUS RECREATION CENTER	0	0	0	0	0	0	3,200
5-00-00-760	MC CASLIN PARK	0	4,625	17,937	0	16,845	0	0
5-00-00-761	COYOTE CROSSING MINI GOL	7,649	0	0	3,300	0	0	0
5-00-00-790	CONCESSIONS-CCWP	0	0	0	600	720	0	0
5-00-00-791	CONCESSIONS-MCCASLIN	0	0	0	12,600	720	0	12,000
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>0</u>	<u>1,498</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES	13,375	7,269	56,850	53,834	50,055	0	175,200
REVENUE OVER/ (UNDER) EXPENDITURES		26,830	38,746	61,553	97,714	95,287	0	21,979
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TOTAL REVENUES		40,205	46,015	118,403	151,548	145,342	0	197,179
TOTAL EXPENDITURES		<u>13,375</u>	<u>7,269</u>	<u>56,850</u>	<u>53,834</u>	<u>50,055</u>	<u>0</u>	<u>175,200</u>
REVENUE OVER/ (UNDER) EXPENDITURES		26,830	38,746	61,553	97,714	95,287	0	21,979

*** END OF REPORT ***

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 FINANCE/ADMINISTRATION

		2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-10-00-410	PROPERTY TAXES - CURRENT	1,039,712	1,430,109	1,220,718	1,234,947	1,220,600	0	1,214,000	_____
4-10-00-412	PROPERTY TAXES - PRIOR	30	84	0	50	150	0	100	_____
4-10-00-462	GRANTS	0	0	23,774	0	0	0	0	_____
4-10-00-481	RECOVERY OF COST	<u>6,152</u>	<u>8,567</u>	<u>14,404</u>	<u>3,540</u>	<u>6,544</u>	<u>0</u>	<u>5,000</u>	=====
TOTAL REVENUES		1,045,894	1,438,760	1,258,897	1,238,537	1,227,294	0	1,219,100	_____
<u>EXPENDITURES</u>									
5-10-00-511	FULL-TIME LABOR	113,577	161,193	170,395	189,057	157,623	0	192,748	_____
5-10-00-521	PART-TIME LABOR	5,925	7,755	9,771	0	0	0	0	_____
5-10-00-535-000	GROUP MEDICAL	32,508	15,035	17,144	16,214	15,408	0	20,623	_____
5-10-00-552	FINANCIAL	55,062	0	1,620	0	0	0	0	_____
5-10-00-650	EQUIPMENT RENTAL	945	0	0	0	0	0	0	_____
5-10-00-669	POSTAGE	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL EXPENDITURES		208,818	183,984	198,930	205,271	173,031	0	213,371	_____
REVENUE OVER/(UNDER) EXPENDITURES		837,075	1,254,776	1,059,967	1,033,266	1,054,263	0	1,005,729	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 MARKETING

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	1,000	0	0	1,000
5-12-00-553	ADVERTISING PRINT	17,584	0	11,446	22,745	16,283	0	21,690
5-12-00-554	ADVERTISING DIGITAL	268	0	218	700	195	0	500
5-12-00-570	CONTRACTUAL SERVICES	200	0	0	0	0	0	0
5-12-00-592	PROGRAM SUPPLIES	1,363	0	10,716	3,228	1,219	0	4,133
5-12-00-651	MINOR EQUIPMENT	0	0	2,039	3,300	166	0	6,755
5-12-00-669	POSTAGE	2,760	0	14,765	16,250	12,290	0	16,550
5-12-00-690	DEPARTMENT SUPPLIES	<u>2,475</u>	<u>0</u>	<u>3,473</u>	<u>6,750</u>	<u>5,328</u>	<u>0</u>	<u>6,750</u>
	TOTAL EXPENDITURES	24,650	0	42,657	53,973	35,481	0	57,378
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REVENUE OVER/(UNDER)	EXPENDITURES	(24,650)	0	(42,657)	(53,973)	(35,481)	0	(57,378)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
FOUNTAIN VIEW FACILITY

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>								
4-13-00-481 RECOVERY OF COST	24,746	5	19,277	1,200	603	0	840	
4-13-00-487 DUE FROM SPECIAL RECREAT	<u>10,365</u>	<u>10,365</u>	<u>13,903</u>	<u>15,156</u>	<u>12,630</u>	<u>0</u>	<u>16,312</u>	
TOTAL REVENUES	35,111	10,370	33,180	16,356	13,233	0	17,152	
<u>EXPENDITURES</u>								
5-13-00-543 CABLE	2,716	2,826	2,863	2,951	2,458	0	3,097	
5-13-00-544 GAS	10,449	13,411	16,713	18,470	18,962	0	27,300	
5-13-00-545 WATER/SEWER	21,019	18,826	24,301	26,240	23,433	0	24,040	
5-13-00-546 TELEPHONE/INTERNET	20,923	20,123	24,285	20,890	13,696	0	19,223	
5-13-00-547 ELECTRIC	168,646	171,281	127,624	153,780	153,369	0	176,770	
5-13-00-548 REFUSE	6,590	7,378	8,130	8,160	6,655	0	9,320	
5-13-00-556 MAINTENANCE CONTRACTS	27,403	25,604	72,398	84,722	66,070	0	78,869	
5-13-00-556-048 MAINT CONTRACTS-LANDSCAP	5,320	15,761	15,023	1,875	510	0	1,875	
5-13-00-562 REPAIR SERVICES	49,391	55,070	64,959	24,000	30,444	0	36,500	
5-13-00-562-057 REPAIR SERVICES-GEOTHERM	0	0	40,050	15,000	8,690	0	12,000	
5-13-00-568 PERMITS/LICENSES	540	1,033	1,089	1,740	1,179	0	1,943	
5-13-00-570 CONTRACT SERVICES	0	0	0	0	0	0	1,250	
5-13-00-650 EQUIPMENT RENTAL	1,078	264	432	2,500	640	0	2,500	
5-13-00-651 MINOR EQUIPMENT FACILITY	6,165	3,888	8,711	3,680	13,806	0	13,436	
5-13-00-652 OFFICE SUPPLIES	0	59	16	0	28	0	0	
5-13-00-653 HORTICULTURAL SUPPLIES	0	0	690	0	0	0	0	
5-13-00-654 CHEMICALS-POOL	20,997	27,088	36,248	35,000	28,958	0	37,000	
5-13-00-656 JANITORIAL SUPPLIES	12,588	15,650	20,441	22,500	20,199	0	25,000	
5-13-00-657 CLOTHING SUPPLIES	237	0	0	0	0	0	0	
5-13-00-664 REPAIR & MAINT SUPPLIES	21,976	23,859	11,815	18,500	6,344	0	10,000	
5-13-00-665 SAFETY SUPPLIES-FVRC	180	223	653	250	259	0	250	
5-13-00-802 FURNITURE/FIXTURES/EQUIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,562</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	376,219	402,342	476,442	440,258	405,263	0	480,373	
REVENUE OVER/(UNDER) EXPENDITURES	(341,108)	(391,972)	(443,262)	(423,902)	(392,030)	0	(463,221)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
CONCESSIONS

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----)	(----- 2024 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-14-00-461-990 CONCESSIONS DONATIONS-CC	0	18	7	0	18	0	0	
4-14-00-461-991 CONCESSIONS DONATIONS-MC	118	208	232	0	45	0	0	
4-14-00-461-992 CONCESSIONS DONATIONS-FV	8	0	2	0	0	0	0	
4-14-00-472-990 CONC REV-RESALE MERCHAND	0	36	33	41	0	0	28	
4-14-00-472-991 CONC REV-RESALE MERCHAND	86	362	236	460	359	0	497	
4-14-00-473 NON TAX VENDING REVENUE	4,590	2,143	5,963	5,975	9,696	0	12,400	
4-14-00-476-990 CONC REV-CCWP-PERISHABLE	0	49,679	50,762	55,267	73,613	0	75,614	
4-14-00-476-991 CONC REV-MCCASLIN-PERISH	46,547	95,483	126,478	135,833	160,422	0	161,290	
4-14-00-476-992 CONC REV-FVRC-PERISHABLE	3,785	1,744	7,918	7,102	10,736	0	9,577	
4-14-00-476-993 CONC REV-SRC-PERISHABLE	148	0	579	340	770	0	0	
4-14-00-476-994 CONC REV-ARMSTRONG-PERIS	0	0	36	0	0	0	0	
4-14-00-477-990 CONC REV-CCWP-NON-ALCOH-	0	14,520	11,993	12,236	21,834	0	22,811	
4-14-00-477-991 CONC REV-MCCAS-NON-ALCOH	19,327	42,885	51,413	52,155	56,957	0	55,453	
4-14-00-477-992 CONC REV-FVRC-NON-ALCOH-	1,823	678	2,775	2,401	3,821	0	3,606	
4-14-00-477-993 CONC REV-SRC-NON-ALCOH B	36	0	237	138	207	0	0	
4-14-00-478-991 CONC REV-MCCAS-ALCOHOLIC	18,751	51,814	56,245	60,700	70,872	0	68,002	
4-14-00-481 RECOVERY OF COST-CONCESS	0	0	3,325	0	0	0	0	
4-14-00-481-990 RECOVERY OF COST-CCWP CO	0	89	88	0	134	0	0	
4-14-00-481-991 RECOVERY OF COST-MCCAS C	91	170	220	0	1,530	0	0	
4-14-00-481-992 RECOVERY OF COST-FVRC CO	9	3	14	0	17	0	0	
4-14-00-481-993 RECOVERY OF COST-SRC CO (	0)	0	1	0	1	0	0	
4-14-00-485-990 CASH SHORT/OVER-CCWP CON	0	(57)	7	0	(11)	0	0	
4-14-00-485-991 CASH SHORT/OVER-MCCASLI (	26)	20	122	0	42	0	0	
4-14-00-485-992 CASH SHORT/OVER-FVRC CON	5	1	10	0	(22)	0	0	
4-14-00-485-993 CASH SHORT/OVER-SRC CONC	0	0	0	0	18	0	0	
TOTAL REVENUES	95,297	259,797	318,696	332,649	411,061	0	409,278	

<u>EXPENDITURES</u>								
5-14-00-511 FULL-TIME LABOR	33,134	47,688	0	0	0	0	0	
5-14-00-535-000 GROUP MEDICAL	2,556	8,442	0	0	0	0	0	
5-14-00-544-991 GAS - MCCASLIN CONCESSIO	173	320	310	300	686	0	660	
5-14-00-546 TELEPHONE	5,645	5,832	6,523	4,382	2,434	0	3,837	
5-14-00-548-991 REFUSE-MCCASLIN CONCESSI	1,774	2,193	4,253	2,150	1,916	0	2,010	
5-14-00-556 MAINTENANCE CONTRACTS	184	0	1,724	2,300	1,222	0	3,380	
5-14-00-559 TRAINING	12	509	245	271	345	0	207	
5-14-00-561-991 MEMBERSHIP DUES-MCCASLIN	0	140	140	150	155	0	160	
5-14-00-562-990 REPAIR SRVS-CCWP CONCESS	0	0	0	1,200	0	0	800	
5-14-00-562-991 REPAIR SRVS-MCCASLIN CON	0	1,760	6,061	1,200	1,406	0	1,400	
5-14-00-562-992 REPAIR SRVS-FVRC CONCESS	0	0	100	0	0	0	400	
5-14-00-568-990 PERMITS/LICENSES-CCWP CO	0	123	259	259	280	0	330	
5-14-00-568-991 PERMITS/LICENSES-MCCASLI	3,256	1,937	2,659	3,274	3,365	0	3,400	
5-14-00-568-992 PERMITS/LICENSES-FVRC CO	0	275	579	579	626	0	0	
5-14-00-591-990 P/T LABOR-CCWP CONCESSI (	2)	13,472	14,673	18,285	23,111	0	26,149	
5-14-00-591-991 P/T LABOR-MCCASLIN CONCE	20,653	34,646	42,482	44,921	52,443	0	53,787	
5-14-00-591-992 P/T LABOR-FVRC CONCESSIO	1,785	672	2,901	1,960	3,127	0	4,340	
5-14-00-591-993 P/T LABOR-SRC CONCESSION	58	0	267	140	319	0	0	
5-14-00-609-990 INTERFUND TRF-CCWP CONCE	0	0	1,570	1,575	2,386	0	2,640	
5-14-00-609-991 INTERFUND TRF-MCCAS CONC	0	0	5,856	5,375	7,183	0	6,370	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 CONCESSIONS

	2020	2021	2022	2023			2024	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-14-00-609-992 INTERFUND TRF-FVRC CONCE	0	0	251	175	341	0	330	
5-14-00-609-993 INTERFUND TRF-SRC CONCES	0	0	0	0	19	0	0	
5-14-00-640-991 DRY GOODS SUPPLIES-MCCAS	956	5,806	5,633	5,473	9,394	0	10,073	
5-14-00-642-991 MCCAS-PERISHABLE FOOD SU	15,670	48,228	67,121	73,000	84,458	0	85,000	
5-14-00-643-991 MCCAS-NON-ALCOH BEV SUPP	6,631	16,333	19,357	18,400	24,709	0	25,000	
5-14-00-644-991 MCCAS-ALCOHOLIC BEV SUPP	4,035	11,892	13,639	13,341	15,083	0	16,605	
5-14-00-645-990 CCWP-CONTRACT PERISHABLE	0	9,188	7,148	5,165	11,604	0	11,515	
5-14-00-645-991 MCCAS-CONTRACT PERISHABL	921	2,086	2,960	1,480	3,732	0	3,875	
5-14-00-645-992 FVRC-CONTRACT PERISHABLE	524	244	497	481	957	0	1,032	
5-14-00-651-990 MINOR EQMT FAC-CCWP CONC	0	64	156	0	0	0	0	
5-14-00-651-991 MINOR EQMT FAC-MCCASLIN	374	1,474	1,835	2,756	1,935	0	2,220	
5-14-00-656-990 JANITORIAL SUPP-CCWP CON	0	17	0	0	0	0	0	
5-14-00-656-991 JANITORIAL SUPP-MCCASLIN	239	1,490	241	800	791	0	800	
5-14-00-657 CLOTHING - CONCESSIONS	18	98	79	100	239	0	150	
5-14-00-664-990 REPAIR/MAINT SUPP-CCWP C	0	0	0	500	0	0	0	
5-14-00-664-991 REPAIR/MAINT SUPP-MCCAS	0	24	0	500	71	0	100	
5-14-00-665-991 SAFETY SUPPLIES-MCCASLIN	354	1,417	717	854	1,604	0	1,728	
5-14-00-667 AUTO REIMBURSEMENT	0	0	157	250	0	0	0	
5-14-00-690-991 DEPT SUPPLIES MCCAS CONC	128	85	89	150	111	0	75	
TOTAL EXPENDITURES	99,075	216,453	210,482	211,745	256,050	0	268,373	
REVENUE OVER/(UNDER) EXPENDITURES	(3,778)	43,344	108,214	120,905	155,011	0	140,905	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 PARKS

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>EXPENDITURES</u>								
5-15-00-511 FULL-TIME LABOR	224,509	268,289	271,815	300,028	252,687	0	315,057	_____
5-15-00-512 FULL-TIME OVERTIME	193	426	2,433	0	1,966	0	0	_____
5-15-00-521 PART-TIME LABOR	89,186	92,020	117,505	138,750	153,865	0	177,663	_____
5-15-00-535-000 GROUP MEDICAL	57,289	50,728	45,468	49,850	41,708	0	54,377	_____
5-15-00-546 TELEPHONE	1,096	1,559	1,415	1,860	1,240	0	1,860	_____
5-15-00-559 TRAINING/SEMINAR	0	0	35	0	0	0	0	_____
5-15-00-652 OFFICE SUPPLIES	0	0	4	0	0	0	0	_____
5-15-00-657 CLOTHING SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,065</u>	<u>0</u>	<u>0</u>	<u>1,065</u>	=====
TOTAL EXPENDITURES	372,273	413,022	438,675	491,553	451,467	0	550,022	=====
REVENUE OVER/(UNDER) EXPENDITURES	(372,273)	(413,022)	(438,675)	(491,553)	(451,467)	0	(550,022)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
SIMKUS FACILITY

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>REVENUES</u>								
4-23-00-481 RECOVERY OF COST	415	60	95	0	0	0	0	
TOTAL REVENUES	415	60	95	0	0	0	0	
<u>EXPENDITURES</u>								
5-23-00-543 CABLE	126	126	126	130	105	0	130	
5-23-00-544 GAS	8,452	11,383	19,126	24,860	22,965	0	28,670	
5-23-00-545 WATER/SEWER	100	2,649	1,811	2,240	1,112	0	1,160	
5-23-00-546 TELEPHONE/INTERNET	25,460	25,559	30,217	26,227	17,796	0	28,698	
5-23-00-547 ELECTRIC	24,819	37,198	26,911	32,960	43,123	0	37,620	
5-23-00-548 REFUSE	6,083	6,563	7,278	7,100	5,478	0	7,690	
5-23-00-556 MAINTENANCE CONTRACTS	11,384	11,028	12,707	13,835	10,684	0	16,885	
5-23-00-556-048 MAINT CONTRACTS-LANDSCAP	1,538	2,440	2,056	0	0	0	0	
5-23-00-562 REPAIR SERVICES	4,869	10,981	19,653	16,500	9,519	0	17,000	
5-23-00-568 PERMITS/LICENSES	0	215	0	0	0	0	0	
5-23-00-570 CONTRACT SERVICES	0	0	0	0	0	0	1,250	
5-23-00-650 EQUIPMENT RENTAL	0	(30)	0	1,000	475	0	1,000	
5-23-00-651 MINOR EQUIPMENT FACILITY	3,689	839	1,635	11,800	11,830	0	16,436	
5-23-00-653 HORTICULTURAL SUPPLIES	0	0	17	0	75	0	0	
5-23-00-656 JANITORIAL SUPPLIES	4,363	6,504	5,259	5,800	5,687	0	7,000	
5-23-00-657 CLOTHING SUPPLIES	160	0	0	0	0	0	0	
5-23-00-664 REPAIR & MAINT SUPPLIES	1,862	5,980	12,639	8,500	6,016	0	10,000	
5-23-00-665 SAFETY SUPPLIES-SRC	0	108	217	250	0	0	250	
TOTAL EXPENDITURES	92,907	121,543	139,652	151,202	134,865	0	173,789	
REVENUE OVER/(UNDER) EXPENDITURES	(92,492)	(121,483)	(139,557)	(151,202)	(134,865)	0	(173,789)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
CORAL COVE FACILITY

	2020	2021	2022	(----- 2023 -----)	(----- 2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-24-00-481 RECOVERY OF COST-CCWP	0	0	0	0	15,931	0	0	
TOTAL REVENUES	0	0	0	0	15,931	0	0	
<u>EXPENDITURES</u>								
5-24-00-544 GAS	979	1,861	2,947	3,930	4,628	0	4,250	
5-24-00-545-087 WATER/SEWER-CORAL COVE	904	23,844	16,301	22,260	8,611	0	24,130	
5-24-00-545-088 WATER/SEWER-CCWP FILTER	0	15,056	18,785	20,160	23,902	0	13,970	
5-24-00-547 ELECTRIC	3,067	4,598	3,326	4,070	5,330	0	5,850	
5-24-00-556 MAINTENANCE CONTRACTS	3,919	29,346	26,069	29,867	36,349	0	41,099	
5-24-00-556-048 MAINT CONTRACTS-LANDSCAP	1,304	3,925	6,735	0	0	0	0	
5-24-00-562 REPAIR SERVICES	0	25,209	9,479	6,750	37,712	0	10,000	
5-24-00-568 PERMITS/LICENSES	0	1,371	1,446	1,500	1,566	0	1,690	
5-24-00-650 EQUIPMENT RENTAL	0	0	0	0	485	0	1,500	
5-24-00-651 MINOR EQUIPMENT FACILITY	0	458	6,898	6,500	6,871	0	5,000	
5-24-00-653 HORTICULTURAL SUPPLIES	0	0	1,500	0	136	0	0	
5-24-00-654 CHEMICALS - POOL	0	26,425	27,892	25,000	49,587	0	50,000	
5-24-00-656 JANITORIAL SUPPLIES	20	1,126	1,775	2,700	3,298	0	3,500	
5-24-00-664 REPAIR & MAINT SUPPLIES	13	1,764	2,159	3,000	4,680	0	4,000	
5-24-00-665 SAFETY SUPPLIES-CCWP	180	223	366	150	303	0	350	
5-24-00-802 FURNITURE/FIXTURES/EQUIP	0	0	0	0	16,511	0	0	
TOTAL EXPENDITURES	10,387	135,203	125,678	125,887	199,967	0	165,339	
REVENUE OVER/(UNDER) EXPENDITURES	(10,387)	(135,203)	(125,678)	(125,887)	(184,036)	0	(165,339)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 EVERGREEN GYM FACILITY

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>EXPENDITURES</u>								
5-26-00-544 GAS	1,622	1,622	1,622	1,622	1,487	0	1,622	_____
5-26-00-547 ELECTRIC	1,622	1,622	1,622	1,622	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	9,544	8,745	0	9,544	=====
REVENUE OVER/(UNDER) EXPENDITURES	(9,540)	(9,540)	(9,540)	(9,544)	(8,745)	0	(9,544)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
RECREATION

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----)	(----- 2024 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-60-00-430-643 RENTAL - GYMNASIUM	22,696	78,077	104,212	89,100	96,893	0	102,355	
4-60-00-430-665 RENTAL - CCMG	1,022	6,393	2,950	3,300	5,806	0	3,875	
4-60-00-432-642 RENTAL - FVRC	23,140	77,131	117,585	98,220	121,851	0	122,700	
4-60-00-432-645 RENTAL - SRC	6,970	11,415	19,793	19,340	11,035	0	9,620	
4-60-00-433-640 RENTAL EQMT-PARTY WAGON	0	0	0	2,250	2,925	0	2,760	
4-60-00-434-641 RENTAL - FIELDS	91,950	149,134	177,370	188,025	179,642	0	207,068	
4-60-00-435-644 RENTAL - PARK/SHELTER	4,680	16,130	20,650	23,475	20,880	0	20,050	
4-60-00-436-665 RENTAL - BIRTHDAY PARTIE	0	0	72	0	265	0	0	
4-60-00-437-665 RENTAL - GROUP OUTINGS	276	860	2,205	2,500	3,923	0	2,700	
4-60-00-450-665 Groupon/LIVING SOCIAL CC	1,521	1,654	19	0	8	0	0	
4-60-00-451-665 DAILY ADMISSION	51,293	70,481	81,084	81,495	77,248	0	78,280	
4-60-00-460-695 REV-SPONSORSHIP/ADVERTIS	14,915	7,790	20,285	42,100	41,245	0	43,485	
4-60-00-463 SCHOLARSHIPS	7,000	9,000	5,500	5,500	5,500	0	5,500	
4-60-00-464 SPONSORSHIP	0	0	0	0	0	0	22,000	
4-60-00-464-665 SPONSORSHIP-CCMG SPEC EV	950	3,300	2,040	0	0	0	0	
4-60-00-471-665 CONCESSION REV - CCMG	4,411	6,577	6,303	6,260	5,778	0	6,532	
4-60-00-472-665 MERCH RESALE - CCMG	41	0	0	0	0	0	0	
4-60-00-480-641 AFFILIATE RECOVERY OF CO	19,026	41,537	44,597	39,720	46,531	0	48,457	
4-60-00-481 RECOVERY OF COST-RECREAT	25	8,108	695	0	942	0	0	
4-60-00-481-641 RECOVERY OF COST-FIELD R	0	0	0	0	1,026	0	0	
4-60-00-481-665 RECOVERY OF COST-CCMG	4	9	7	0	6	0	0	
4-60-00-485-665 CCMG CASH SHORT/OVER (	42)	117	(91)	0	(58)	0	0	
4-60-00-487 DUE FROM SPECIAL RECREAT	0	4,250	6,925	16,841	0	0	14,476	
4-60-00-491-665 PGM REV - CCMG SPECIAL E	3,000	0	0	0	0	0	0	
4-60-16-464-135 SPONSORSHIP-PRESCHOOL	800	0	1,000	0	0	0	0	
4-60-16-491-135 PGM REV - PRESCHOOL	60,394	115,981	207,676	225,980	233,312	0	246,528	
4-60-17-491-145 PGM REV - E C PROGRAMS	169	5,205	5,789	1,955	6,956	0	17,718	
4-60-20-491-203 PGM REV - YOUTH B-DAY PA	4,433	14,803	29,851	27,762	36,780	0	33,773	
4-60-21-491-205 PGM REV - SPECIAL INTERE	6,209	13,266	24,158	23,157	27,818	0	20,811	
4-60-23-451-215 YOUTH THEATRE TICKETS	6,037	514	12,738	27,160	33,733	0	27,510	
4-60-23-451-224 YOUTH DANCE RECITAL TICK	0	1,431	12,374	10,920	7,410	0	14,000	
4-60-23-452-221 GROUP ADMISS-COMPETITIVE	0	0	0	0	0	0	7,620	
4-60-23-472-220 MERCH RESALE-SEASONAL DA	0	154	531	515	513	0	0	
4-60-23-472-221 MERCH RESALE-COMPETITIVE	1,661	2,079	2,295	2,424	2,566	0	5,851	
4-60-23-472-224 MERCH RESALE-DANCE RECIT	5,086	5,459	8,721	9,876	9,774	0	11,091	
4-60-23-491-215 PGM REV - YOUTH THEATRE	1,241	12,796	55,163	57,610	68,898	0	72,862	
4-60-23-491-217 PGM REV-YTH PERFORMING A	21,340	0	0	0	0	0	0	
4-60-23-491-220 PGM REV - SEASONAL DANCE	21,394	13,026	13,670	16,306	20,167	0	21,887	
4-60-23-491-221 PGM REV-COMPETITIVE DANC	13,133	12,634	13,452	14,256	25,203	0	23,744	
4-60-23-491-224 PGM REV - DANCE RECITAL	24,670	26,836	39,229	37,342	40,397	0	44,643	
4-60-23-491-420 PGM REV - ADULT DANCE	1,267	2,171	2,597	2,904	1,335	0	1,299	
4-60-27-462-234 GRANTS-OUTDOOR ADVENTURE	0	0	0	0	1,000	0	0	
4-60-27-464-235 SPONSORSHIP-AWESOME ADVE	243	258	700	0	0	0	0	
4-60-27-491-234 PGM REV-OUTDOOR ADVENTUR	0	0	0	0	98,273	0	108,655	
4-60-27-491-235 PGM REV-AWESOME ADVENTUR	69,151	227,484	301,338	312,326	314,942	0	335,560	
4-60-28-464-258 SPONSORSHIP-YOUTH DODGEB	1,500	0	0	0	0	0	0	
4-60-28-464-260 SPONSORSHIP-YOUTH BASKET	2,600	300	850	0	0	0	0	
4-60-28-464-270 SPONSORSHIP-YTH FALL SOC	600	850	1,000	0	0	0	0	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
RECREATION

		(----- 2023 -----)					(----- 2024 -----)	
	2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
4-60-28-464-272	SPONSORSHIP-YTH SPRING S	0	750	1,650	0	0	0	0
4-60-28-464-860	SPONSORSHIP-YTH BB/SB LE	0	3,600	6,100	0	0	0	0
4-60-28-464-865	SPONSORSHIP-FALL BB/SB L	3,600	2,500	3,250	0	0	0	0
4-60-28-464-880	SPONSORSHIP-GOLD MEDAL	0	1,000	1,000	0	0	0	0
4-60-28-472-237	MERCH RESALE-YTH VOLLEYB	0	480	100	150	75	0	150
4-60-28-472-260	MERCH RESALE-YTH BASKETB	728	0	0	1,200	850	0	500
4-60-28-472-270	MERCH RESALE-YTH FALL SO	0	810	1,739	456	450	0	2,800
4-60-28-472-272	MERCH RESALE-YTH SPRING	23	1,539	1,699	3,485	4,953	0	4,939
4-60-28-472-860	MERCH RESALE-YTH BB/SB L	0	1,018	774	1,400	506	0	1,000
4-60-28-472-865	MERCH RESALE-FALL BB/SB	0	520	744	400	767	0	400
4-60-28-491-237	PGM REV - YOUTH VOLLEYBA	2,655	10,798	18,492	17,640	18,748	0	19,500
4-60-28-491-255	PGM REV - YOUTH SPORTS C	3,572	2,404	6,712	7,112	0	0	0
4-60-28-491-258	PGM REV - YTH DODGEBALL	20,388	6,313	13,950	16,380	23,739	0	30,750
4-60-28-491-260	PGM REV - YOUTH BASKETBA	40,440	5,809	44,129	46,940	45,385	0	48,975
4-60-28-491-262	PGM REV-YTH SUMMER BASKE	0	8,415	17,740	18,260	20,045	0	23,625
4-60-28-491-270	PGM REV - YTH FALL SOCCE	12,514	19,074	24,580	26,400	34,085	0	35,200
4-60-28-491-272	PGM REV-YTH SPRING SOCCE	278	22,086	29,096	30,450	42,803	0	44,250
4-60-28-491-860	PGM REV - YTH BB/SB LEAG	2,600	59,758	72,495	72,120	83,863	0	83,725
4-60-28-491-865	PGM REV YTH BB/SB FALL L	29,604	44,362	53,956	68,660	73,405	0	62,105
4-60-28-491-870	PGM REV - YTH TRAVEL SB	0	0	0	0	0	0	22,560
4-60-28-491-880	PGM REV GOLD MEDAL TOURN	0	18,500	10,400	12,550	10,700	0	12,900
4-60-28-491-891	PGM REV HS BASEBALL/SOFT	5,150	4,200	3,025	3,900	5,050	0	4,725
4-60-29-462-290	GRANTS-BEFORE/AFTER SCHO	1,000	0	0	0	0	0	0
4-60-29-465-292	DIST 93 CONTRIBUTION (FA	17,850	0	5,321	9,263	4,411	0	10,638
4-60-29-472-290	MERCH RESALE-ACTIVKIDS	0	550	287	0	0	0	0
4-60-29-491-290	PGM REV - YOUTH B/A SCHO	137,665	168,280	381,021	425,578	397,533	0	426,772
4-60-29-491-296	PGM REV-D93 REMOTE LEARN	29,208	42,283	0	0	0	0	0
4-60-29-491-298	PGM REV - YTH KDS CARE D	10,037	19,611	26,099	24,054	20,811	0	25,678
4-60-34-491-316	PGM REV-MIDDLE SCHOOL PR	329	3,475	0	0	0	0	0
4-60-37-465-327	DIST '93 CONTRIBUTION (M	2,000	0	1,489	5,000	3,837	0	5,000
4-60-47-491-460	PGM REV - HIGH SCHOOL CA	8,033	25,086	60,508	60,680	74,141	0	74,075
4-60-48-464-434	SPONSORSHIP-ADULT SB TOU	0	500	810	0	0	0	0
4-60-48-472-435	MERCH RESALE - ADULT SOF	0	1,269	873	718	1,083	0	929
4-60-48-491-404	PGM REV - OPEN GYM	10,314	2,695	16,981	15,200	19,117	0	18,750
4-60-48-491-434	PGM REV - ADULT SB TOURN	0	47,600	34,625	43,580	24,258	0	30,120
4-60-48-491-435	PGM REV - ADULT SOFTBALL	65,800	114,525	119,650	122,400	108,600	0	112,300
4-60-48-491-440	PGM REV - ADULT SPORTS L	33,240	30,825	75,859	83,808	86,848	0	93,340
4-60-54-464-515	SPONSORSHIP-F/Y SPECIAL	2,000	900	400	0	0	0	0
4-60-54-491-515	PGM REV-FOREVER YNG SPEC	1,572	2,789	1,352	0	0	0	0
4-60-55-481-525	RECOVERY OF COST-F/Y OVE	0	0	0	240	208	0	625
4-60-55-491-520	PGM REV-ADULT TRIPS	18,987	11,282	31,225	40,140	32,646	0	35,200
4-60-55-491-525	PGM REV-FOREVER YNG OVRN	0	0	51,286	35,800	73,045	0	79,080
4-60-61-491-680	PGM REV-SPORTS INSTRUCTI	41,592	61,123	82,304	75,387	80,276	0	77,061
4-60-64-464-610	SPONSORSHIP-FAMILY SPEC	2,950	3,400	2,120	0	0	0	0
4-60-64-491-610	PGM REV - FAMILY SPECIAL	17,764	22,735	19,099	41,100	23,427	0	31,298
4-60-68-491-655	PGM REV-ATHLETIC SPECIAL	764	16,100	1,766	2,547	352	0	608
4-60-70-431-750	RENTAL-CCWP LOCKERS	0	206	144	200	184	0	200
4-60-70-435-704	RENTAL-FVRC POOL	1,228	1,470	9,015	1,875	2,025	0	9,275
4-60-70-435-754	RENTAL-CCWP (	200)	2,075	6,266	7,992	3,696	0	3,297
4-60-70-436-753	RENTAL-CCWP BDAY PARTIES	0	0	8	0	427	0	0

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
RECREATION

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----)	(----- 2024 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
4-60-70-441-700 MEMBERSHIP PASSES-FVRC P	18,041	29,228	36,370	42,030	31,533	0	45,585	
4-60-70-441-750 MEMBERSHIP PASSES-CCWP	0	74,147	78,504	80,666	127,931	0	137,024	
4-60-70-451-700 DAILY ADMISSION-FVRC POO	2,797	1,473	11,168	11,900	12,337	0	12,625	
4-60-70-451-750 DAILY ADMISSION-CCWP (55)		163,401	134,627	160,000	186,707	0	191,950	
4-60-70-452-700 GROUP ADMISSION-FVRC POO	0	0	72	0	390	0	0	
4-60-70-452-750 GROUP ADMISSION-CCWP	0	612	9,597	8,400	19,452	0	15,564	
4-60-70-472-700 MERCH RESALE-FVRC POOL	3	0	0	0	0	0	0	
4-60-70-472-750 MERCH RESALE - CCWP	0	3	0	0	0	0	0	
4-60-70-481-700 RECOVERY OF COST-FVRC PO	0	0	6,290	7,145	4,978	0	0	
4-60-70-485-750 CCWP CASH SHORT/OVER	0	0	3	0	(21)	0	0	
4-60-70-491-705 PGM REV-INDOOR PL SPCL E	0	0	0	0	1,266	0	0	
4-60-70-491-760 PGM REV-CCWP SPECIAL EVE	0	0	0	0	1,370	0	2,320	
4-60-71-491-706 PGM REV-POOL PRIVATE LES	13,157	31,046	4,566	11,072	8,451	0	0	
4-60-71-491-707 PGM REV-SWIM LESSONS	18,449	21,027	89,854	97,870	93,371	0	105,133	
4-60-71-491-708 PGM REV-OUTDOOR AQUATIC	0	0	0	0	1,035	0	0	
4-60-78-464-710 SPONSORSHIP - SWIM TEAM	0	0	120	0	0	0	0	
4-60-78-491-710 PGM REV - SWIM TEAM	22,343	30,914	52,043	54,202	66,402	0	73,026	
4-60-80-441-800 MEMBERSHIP - FITNESS CTR	484,028	605,960	672,555	657,231	688,284	0	743,857	
4-60-80-442-800 MEMBERSHIP-CORPORATE FIT	86,567	101,279	110,842	110,160	117,641	0	128,028	
4-60-80-445-800 PGM REV - FITNESS CLASSE	2,191	1,126	55	0	2,854	0	0	
4-60-80-451-800 DAILY ADMISSION - FITNES	4,965	29,557	30,600	28,000	23,197	0	13,000	
4-60-80-472-800 MERCH RESALE - FITNESS C	179	0	0	186	0	0	0	
4-60-80-485-800 CASH SHORT/OVER - FVRC F	3	0	(10)	0	(5)	0	0	
4-60-86-491-820 PGM REV FITNESS PERSONAL	23,295	29,275	35,429	36,000	28,178	0	33,160	
4-60-89-464-825 SPONSORSHIPS-FITNESS EVE	0	900	300	0	0	0	0	
4-60-89-491-825 PGM REV-FITNESS SPECIAL	0	0	630	4,500	742	0	3,060	
4-60-90-491-903 PGM REV-GYMNASTIC GROUP	65	72	846	540	762	0	1,155	
4-60-90-491-904 PGM REV - GYMNASTIC OPEN	304	182	1,259	0	0	0	0	
4-60-91-441-906 MEMBERSHIP-GYMNASTIC PRI	4,292	(72)	(144)	0	0	0	0	
4-60-91-462-905 GRANTS-GYMNASTICS INSTRU	0	0	1,000	0	0	0	0	
4-60-91-491-905 PGM REV - GYMNASTIC INST	44,402	101,863	187,452	170,959	190,373	0	199,971	
4-60-91-491-906 PGM REV-GYMNSTC PRIVATE	0	5,650	5,497	5,386	6,856	0	6,826	
4-60-98-452-901 GROUP ADMISSION-GYMNASTI	4,112	3,147	7,048	10,825	10,517	0	9,625	
4-60-98-491-901 PGM REV - GYMNASTIC TEAM	30,552	65,885	86,261	84,037	74,910	0	83,707	
TOTAL REVENUES	1,778,179	3,036,594	4,148,304	4,292,793	4,572,384	0	4,921,376	

<u>EXPENDITURES</u>								
5-60-00-511 FULL-TIME LABOR	387,671	390,296	625,879	836,982	733,615	0	975,459	
5-60-00-512 FULL-TIME OVERTIME	0	0	0	0	10	0	0	
5-60-00-521 PART-TIME LABOR	55,483	90,557	120,593	158,624	120,287	0	78,030	
5-60-00-535-000 GROUP MEDICAL	62,705	50,408	91,890	169,340	101,133	0	160,826	
5-60-00-543-641 CABLE - RENTAL FIELDS	146	794	586	796	723	0	877	
5-60-00-546 TELEPHONE	4,402	3,506	4,756	5,880	4,883	0	8,412	
5-60-00-549-641 PORT-O-LETS-RENTAL FIELD	310	375	1,965	1,600	975	0	500	
5-60-00-549-644 PORT-O-LETS-SHELTER RENT	0	0	805	800	1,630	0	1,700	
5-60-00-553 PRINTING-RECREATION	17	115	164	90	269	0	1,180	
5-60-00-553-695 PRINTING-SPONSORSHP/ADVE	1,227	472	2,687	15,010	2,452	0	5,385	
5-60-00-554 ADVERTISING-RECREATION	330	660	900	460	705	0	460	
5-60-00-559 TRAINING/SEMINAR	3,167	675	5,009	7,468	5,238	0	11,889	
5-60-00-560 MEETING	78	251	144	500	549	0	600	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
RECREATION

	2020	2021	2022	(----- 2023 -----)	(----- 2024 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-00-560-622 MEETINGS - LOCAL EVENTS	200	44	35	950	281	0	950	
5-60-00-561 MEMBERSHIP DUES	1,360	1,125	2,005	2,329	1,793	0	3,067	
5-60-00-568 PERMITS/LICENSES	1,041	0	0	0	0	0	0	
5-60-00-568-665 PERMITS/LICENSES CCMG	0	123	258	503	279	0	304	
5-60-00-589 PROMOTIONAL CERTIFICATE	0	0	0	0	(20)	0	0	
5-60-00-590 OTHER SERVICES	80	275	400	1,395	235	0	1,627	
5-60-00-591 PGM SAL-GENERAL RECREATI	5,256	170	0	10,000	657	0	11,000	
5-60-00-591-624 PGM SAL-JULY 4TH EVENT	0	0	0	66	55	0	66	
5-60-00-591-626 PGM SAL-VOLUNTEER EVENT	0	0	64	0	0	0	0	
5-60-00-591-641 RENTAL FIELDS SALARIES	95	0	0	0	0	0	0	
5-60-00-591-642 RENTAL FVRC SALARIES	2,924	6,383	15,738	8,887	14,980	0	17,226	
5-60-00-591-645 RENTAL SRC SALARIES	481	776	2,281	1,076	2,295	0	2,304	
5-60-00-591-665 PGM SAL - CCMG	12,130	16,482	16,911	18,420	17,655	0	22,490	
5-60-00-591-698 PGM SAL-SUPERVISOR ON DU	8,888	0	0	25,398	4,080	0	33,706	
5-60-00-592-622 PGM SUP - LOCAL EVENTS	18	190	302	3,300	668	0	5,500	
5-60-00-592-624 PGM SUP-JULY 4TH EVENT	0	0	867	900	822	0	1,350	
5-60-00-592-626 PGM SUP-VOLUNTEER EVENT	0	0	1,602	2,050	1,734	0	2,290	
5-60-00-592-640 RENTAL EQMT-PARTY WAGON	0	0	0	100	0	0	100	
5-60-00-592-641 RENTAL FIELDS SUPPLIES	0	0	195	0	0	0	0	
5-60-00-592-642 RENTAL FVRC SUPPLIES	154	665	526	900	1,532	0	1,800	
5-60-00-592-643 RENTAL GYMNASIUM SUPPLIE	0	720	1,910	3,646	2,815	0	3,196	
5-60-00-592-644 RENTAL PARK/SHELTER SUPP	0	0	437	500	110	0	0	
5-60-00-592-645 RENTAL SRC SUPPLIES	0	0	30	330	0	0	330	
5-60-00-592-665 PGM SUP - CCMG SPECIAL E	0	0	674	1,082	764	0	3,003	
5-60-00-592-695 PGM SUP-SPONS/ADVERTISIN	0	0	0	0	3,238	0	10,200	
5-60-00-592-698 PGM SUP - SUPERVISOR ON	20	0	0	0	0	0	0	
5-60-00-593-665 CONCESSION SUPPLIES - CC	2,406	2,604	2,629	2,676	2,093	0	2,271	
5-60-00-595-626 PGM SRVS - VOLUNTEER EVE	0	0	790	400	300	0	500	
5-60-00-595-641 FIELD RENTALS SERVICES	3,250	5,443	5,274	4,680	7,057	0	5,550	
5-60-00-595-642 RENTAL FVRC SERVICES	848	1,441	2,904	2,500	1,770	0	2,500	
5-60-00-595-643 RENTAL GYMNASIUM SERVICE	0	0	865	0	0	0	0	
5-60-00-595-645 RENTAL SRC SERVICES	40	35	40	390	0	0	130	
5-60-00-595-665 PGM SRVS - CCMG GENERAL	0	0	0	100	60	0	100	
5-60-00-595-695 PGM SRV-SPONS/ADVERTISIN	0	0	0	0	1,937	0	5,600	
5-60-00-597 PGM SCHOOL RENTALS	2,130	0	7,307	14,000	8,885	0	16,000	
5-60-00-598 SCHOLARSHIPS	2,527	7,248	18,418	20,000	31,943	0	30,000	
5-60-00-609 INTERFUND TRF RECREATION	0	0	8,256	12,500	9,019	0	9,000	
5-60-00-609-641 INTERFUND TRF FIELD RENT	0	0	20,919	36,124	26,607	0	36,792	
5-60-00-609-642 INTERFUND TRF FVRC RENTA	0	0	0	9,822	11,055	0	12,270	
5-60-00-609-643 INTERFUND TRF GYM RENTAL	0	0	14,321	13,366	14,425	0	15,353	
5-60-00-609-645 INTERFUND TRF SRC RENTAL	0	0	0	1,934	988	0	962	
5-60-00-609-665 INTERFUND TRF - CCMG	0	0	2,027	1,875	1,796	0	1,787	
5-60-00-609-695 INTERFUND TRF-SPONS/ADVE	0	0	0	0	0	0	20,000	
5-60-00-648 MINOR EQUIPMENT-TECHNOLO	0	0	0	0	238	0	0	
5-60-00-649-665 MINOR EQUIPMENT PROGRAMS	999	2,606	1,962	2,798	4,623	0	1,586	
5-60-00-650 EQUIPMENT RENTAL	0	0	1,500	5,000	4,380	0	10,000	
5-60-00-651 MINOR EQUIPMENT	300	0	254	0	30	0	0	
5-60-00-651-640 MINOR EQMT-PARTY WAGON	0	0	0	200	0	0	200	
5-60-00-651-641 MINOR EQMT RENTAL FIELDS	3,018	3,283	5,570	8,930	11,344	0	8,600	
5-60-00-651-695 MINOR EQMT-SPONS/ADVERTI	0	0	0	0	3,164	0	2,300	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
RECREATION

		(----- 2023 -----)					(----- 2024 -----)	
	2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-00-652	OFFICE SUPPLIES	60	47	163	335	97	0	335
5-60-00-652-665	OFFICE SUPPLIES - CCMG	0	47	41	105	59	0	60
5-60-00-657	CLOTHING SUPPLIES	0	0	97	200	0	0	700
5-60-00-657-665	CLOTHING SUPPLIES - CCMG	0	59	0	65	130	0	150
5-60-00-657-698	CLOTHING SUPPLIES-SUPV O	149	0	0	180	0	0	120
5-60-00-665-665	SAFETY SUPPLIES-CCMG	0	37	315	104	0	0	40
5-60-00-665-698	SAFETY SUPPLIES-SUPV ON	0	0	0	210	0	0	300
5-60-00-667	AUTO REIMBURSEMENT	200	171	448	520	460	0	660
5-60-00-669	POSTAGE	0	0	0	40	6	0	40
5-60-00-690	DEPARTMENT SUPPLIES	45	632	928	700	1,423	0	3,050
5-60-00-690-665	DEPARTMENT SUPPLIES	372	502	222	260	93	0	260
5-60-16-559-135	TRAINING/SEMINAR-PRESCHO	0	0	0	0	0	0	300
5-60-16-591-135	PGM SAL - PRESCHOOL	48,001	68,121	99,178	111,793	95,334	0	125,372
5-60-16-592-135	PGM SUP - PRESCHOOL	687	2,144	3,803	5,230	4,362	0	5,230
5-60-16-595-135	PGM SRV - PRESCHOOL	145	0	318	3,423	630	0	2,278
5-60-16-609-135	INTERFUND TRF - PRESCHOO	0	0	1,950	1,350	2,340	0	2,070
5-60-16-665-135	SAFETY SUPPLIES - PRESCH	0	113	292	360	226	0	360
5-60-17-591-145	PGM SAL - E C PROGRAMS	84	949	1,416	844	2,267	0	3,472
5-60-17-592-145	PGM SUP - E C PROGRAMS	19	80	264	250	9	0	2,220
5-60-17-595-145	PGM SRV - E C PROGRAMS	0	0	0	0	0	0	4,730
5-60-20-591-203	PGM SAL - YOUTH B-DAY PA	1,032	3,304	7,163	5,604	8,155	0	7,895
5-60-20-592-203	PGM SUP - YOUTH B-DAY PA	497	652	1,372	1,270	1,379	0	1,630
5-60-20-595-203	PGM SRV - YOUTH B-DAY PA	546	2,339	4,980	4,470	4,421	0	5,069
5-60-21-591-205	PGM SAL - SPECIAL INTERE	0	142	114	465	325	0	495
5-60-21-592-205	PGM SUP - SPECIAL INTERE	0	102	66	100	116	0	100
5-60-21-595-205	PGM SRV - SPECIAL INTERE	4,429	8,746	15,306	15,791	16,449	0	14,041
5-60-23-521-215	P/T LABOR - YOUTH THEATR	6,264	9,394	13,242	0	0	0	0
5-60-23-521-220	P/T LABOR - SEASONAL DAN	2,842	4,111	7,816	0	0	0	0
5-60-23-521-221	P/T LABOR-COMPETITIVE DA	581	834	1,418	0	0	0	0
5-60-23-521-224	P/T LABOR-DANCE RECITAL	4,242	6,474	13,122	0	0	0	0
5-60-23-591-215	PGM SAL - YOUTH THEATRE	5,613	2,292	12,185	23,691	17,722	0	30,779
5-60-23-591-217	PGM SAL-YTH PERFORMING A	198	0	0	0	0	0	0
5-60-23-591-220	PGM SAL - SEASONAL DANCE	4,137	3,023	2,464	4,260	3,693	0	6,667
5-60-23-591-221	PGM SAL-COMPETITIVE DANC	5,959	4,826	5,505	6,650	4,058	0	6,706
5-60-23-591-224	PGM SAL - DANCE RECITAL	4,521	4,605	8,316	9,473	9,127	0	10,098
5-60-23-592-215	PGM SUP - YOUTH THEATRE	2,536	689	3,344	4,725	4,132	0	6,700
5-60-23-592-220	PGM SUP - SEASONAL DANCE	0	72	257	420	383	0	420
5-60-23-592-221	PGM SUP-COMPETITIVE DANC	0	0	53	80	334	0	320
5-60-23-592-224	PGM SUP - DANCE RECITAL	65	221	592	1,398	256	0	1,398
5-60-23-594-220	PGM MERCH - SEASONAL DAN	355	375	728	440	(146)	0	0
5-60-23-594-221	MERCH RESALE SUP-COMPET	3,321	799	2,166	2,170	2,812	0	4,298
5-60-23-594-224	MERCH RESALE SUP-DANCE R	7,552	2,200	8,507	7,246	9,584	0	8,115
5-60-23-595-215	PGM SRV - YOUTH THEATRE	0	0	0	0	19	0	0
5-60-23-595-217	PGM SRV-YTH PERFORMING A	757	0	0	0	0	0	0
5-60-23-595-220	PGM SRV - SEASONAL DANCE	969	1,130	1,326	1,360	1,019	0	1,768
5-60-23-595-221	PGM SRV-COMPETITIVE DANC	0	0	0	0	4,215	0	6,910
5-60-23-595-224	PGM SRV - DANCE RECITAL	135	290	167	204	153	0	204
5-60-23-595-420	PGM SRV - ADULT DANCE	793	721	1,402	2,323	587	0	1,039
5-60-23-665-224	SAFETY SUPPLIES-DANCE RE	0	0	0	145	0	0	145
5-60-27-546-234	TELEPHONE-OUTDOOR ADVENT	0	0	0	0	317	0	342

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20 -RECREATION FUND
RECREATION

		(----- 2023 -----)					(----- 2024 -----)		
		2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-27-546-235	TELEPHONE-AWESOME ADVENT	241	252	539	825	634	0	1,368	
5-60-27-591-234	PGM SAL-OUTDOOR ADVENTUR	0	0	0	0	41,440	0	43,889	
5-60-27-591-235	PGM SAL-AWESOME ADVENTUR	48,395	80,593	119,342	123,694	128,958	0	137,149	
5-60-27-592-234	PGM SUP-OUTDOOR ADVENTUR	0	0	0	0	2,452	0	2,755	
5-60-27-592-235	PGM SUP-AWESOME ADVENTUR	2,126	3,541	5,690	5,007	7,789	0	6,520	
5-60-27-592-237	PGM SUP - YTH DODGEBALL	0	0	0	1,440	0	0	0	
5-60-27-595-234	PGM SRV-OUTDOOR ADVENTUR	0	0	0	0	5,718	0	7,860	
5-60-27-595-235	PGM SRV-AWESOME ADVENTUR	1,460	3,139	19,248	22,910	20,814	0	27,282	
5-60-27-595-237	PGM SRV - YTH DODGEBALL	0	0	0	2,400	0	0	0	
5-60-27-596-234	PGM TRANS-OUTDOOR ADVENT	0	0	0	0	4,644	0	5,750	
5-60-27-596-235	PGM TRANS-AWESOME ADVENT	0	0	11,745	13,200	15,788	0	18,150	
5-60-27-665-234	SAFETY SUPPLIES-OUTDR AD	0	0	0	0	485	0	230	
5-60-27-665-235	SAFETY SUPPLIES-AWS ADVE	498	870	952	1,296	287	0	550	
5-60-28-592-237	PGM SUP - YOUTH VOLLEYBA	114	555	1,134	1,637	1,450	0	1,778	
5-60-28-592-258	PGM SUP - YTH DODGEBALL	2,395	806	2,185	2,396	3,113	0	3,918	
5-60-28-592-260	PGM SUP - YOUTH BASKETBA	2,791	1,371	5,798	5,201	7,559	0	6,873	
5-60-28-592-262	PGM SUP-YTH SUMMER BASKE	0	692	1,269	1,705	2,465	0	1,942	
5-60-28-592-270	PGM SUP - YTH FALL SOCCE	1,908	1,567	712	1,943	4,699	0	3,948	
5-60-28-592-272	PGM SUP - YTH SPRING SOC	645	1,654	2,735	2,439	3,388	0	5,138	
5-60-28-592-860	PGM SUP-YTH BB/SB LEAGUE	1,196	18,609	27,752	26,496	30,530	0	31,221	
5-60-28-592-865	PGM SUP-YTH BB/SB FALL L	10,727	11,622	13,756	14,814	17,143	0	15,922	
5-60-28-592-870	PGM SUP - YTH TRAVEL SB	0	0	0	0	0	0	2,235	
5-60-28-592-880	PGM SUP-GOLD MEDAL TOURN	0	4,991	3,478	3,302	2,864	0	3,195	
5-60-28-592-891	PGM SUP-HS BASEBALL/SOFT	526	235	0	565	315	0	837	
5-60-28-594-260	MERCH RESALE SUP-YTH BAS	1,128	0	0	0	0	0	0	
5-60-28-594-270	MERCH RESALE-YTH FALL SO	620	533	1,774	1,403	0	0	0	
5-60-28-594-272	MERCH RESALE-YTH SPRING	625	0	495	1,496	2,892	0	4,221	
5-60-28-595-237	PGM SRV - YOUTH VOLLEYBA	1,229	3,019	6,003	6,684	3,830	0	6,625	
5-60-28-595-255	PGM SRV - YOUTH SPORTS C	1,750	903	5,825	4,824	0	0	0	
5-60-28-595-258	PGM SRV - YTH DODGEBALL	5,150	805	3,128	3,126	3,104	0	6,895	
5-60-28-595-260	PGM SRV - YOUTH BASKETBA	10,595	219	12,415	13,084	11,241	0	12,477	
5-60-28-595-262	PGM SRV-YTH SUMMER BASKE	0	2,073	4,217	3,888	4,770	0	4,777	
5-60-28-595-270	PGM SRV - YTH FALL SOCCE	1,373	4,299	4,115	2,600	2,281	0	3,766	
5-60-28-595-272	PGM SRV - YTH SPRING SOC	148	5,127	6,175	3,862	6,777	0	7,234	
5-60-28-595-860	PGM SRV-YTH BB/SB LEAGUE	317	9,911	12,632	14,587	13,534	0	18,048	
5-60-28-595-865	PGM SRV-YTH BB/SB FALL L	3,702	9,267	11,451	12,783	18,386	0	9,886	
5-60-28-595-870	PGM SRV - YTH TRAVEL SB	0	0	0	0	0	0	11,849	
5-60-28-595-880	PGM SRV-GOLD MEDAL TOURN	0	6,537	4,075	3,757	3,680	0	4,172	
5-60-28-595-891	PGM SRV-HS BASEBALL/SOFT	2,471	2,062	1,920	1,988	3,885	0	3,605	
5-60-28-665-237	SAFETY SUPPLIES-YTH VOLL	0	90	0	96	0	0	88	
5-60-28-665-260	SAFETY SUPPLIES-YTH BASK	141	90	84	336	250	0	270	
5-60-28-665-270	SAFETY SUPPLIES-YTH FALL	91	182	17	308	0	0	162	
5-60-28-665-272	SAFETY SUPPLIES-YTH SPRG	184	146	175	280	63	0	186	
5-60-28-665-860	SAFETY SUPPLIES-YTH BB/S	246	278	553	270	473	0	285	
5-60-28-665-865	SAFETY SUPPLIES-FALL LEA	60	143	497	228	293	0	238	
5-60-29-511-290	FULL TIME LABOR - B & A	66,973	66,915	34,906	24,594	58,681	0	89,327	
5-60-29-521-290	PART-TIME LABOR B & A SC	6,362	5,227	39,548	58,887	11,524	0	0	
5-60-29-535-000	GROUP MEDICAL B & A CARE	12,825	12,248	4,709	2,559	6,205	0	9,054	
5-60-29-546-290	TELEPHONE-YTH B/A SCHOOL	3,026	2,980	4,921	4,345	2,731	0	4,446	
5-60-29-546-296	TELEPHONE-D93 REMOTE LEA	0	126	0	0	0	0	0	

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PROPOSED BUDGET WORKSHEET
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RECREATION

		(----- 2023 -----)					(----- 2024 -----)		
		2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-29-591-290	PGM SAL - YOUTH B/A SCHO	58,058	68,648	158,941	196,625	167,090	0	230,950	
5-60-29-591-292	PGM SAL - DIST 93 FAC/AT	7,310	2,293	4,505	9,263	3,528	0	10,638	
5-60-29-591-296	PGM SAL-D93 REMOTE LEARN	16,069	15,307	0	0	0	0	0	
5-60-29-591-298	PGM SAL - YTH KDS CARE D	2,414	5,000	7,832	6,965	5,648	0	8,810	
5-60-29-592-290	PGM SUP - YOUTH B/A SCHO	3,538	3,388	8,247	10,840	9,268	0	12,105	
5-60-29-592-296	PGM SUP-D93 REMOTE LEARN	322	268	0	0	0	0	0	
5-60-29-592-298	PGM SUP - YTH KDS CARE D	198	229	584	1,130	437	0	1,568	
5-60-29-594-290	MERCHANDISE RESALE SUPPL	0	543	0	0	0	0	0	
5-60-29-595-290	PGM SRV - YOUTH B/A SCHO	2,190	0	0	1,610	1,260	0	1,820	
5-60-29-595-296	PGM SRV-D93 REMOTE LEARN	307	329	0	0	0	0	0	
5-60-29-595-298	PGM SRV - YTH KDS CARE D	1,690	449	1,802	3,440	2,776	0	3,708	
5-60-29-600-290	DISTRICT 93 COMMISSION	28,070	0	57,630	63,957	78,511	0	43,675	
5-60-29-665-290	SAFETY SUPPLIES-ACTIVKID	112	284	322	762	172	0	774	
5-60-34-592-316	PGM SUP-MIDDLE SCHOOL PR	0	60	0	0	0	0	0	
5-60-34-595-316	PGM SRV-MIDDLE SCHOOL PR	0	684	0	0	0	0	0	
5-60-37-546-327	TELEPHONE-MS AFTER HOURS	0	0	108	110	0	0	0	
5-60-37-591-327	PGM SAL - MS AFTER HOURS	0	1,206	2,350	3,527	1,940	0	3,526	
5-60-37-592-327	PGM SUP - MS AFTER HOURS	0	97	620	1,364	972	0	1,474	
5-60-37-595-327	PGM SRV - MS AFTER HOURS	0	0	63	0	0	0	0	
5-60-47-595-460	PGM SRV - HIGH SCHOOL CA	6,828	19,854	50,470	50,578	57,068	0	61,964	
5-60-48-592-404	PGM SUP - OPEN GYM	108	0	0	450	0	0	0	
5-60-48-592-434	PGM SUP - ADULT SB TOURN	96	18,468	7,060	14,878	6,376	0	10,076	
5-60-48-592-435	PGM SUP - ADULT SOFTBALL	14,555	22,349	21,616	18,454	15,586	0	18,467	
5-60-48-592-440	PGM SUP - ADULT SPORTS L	2,614	5,057	12,881	10,482	12,966	0	12,910	
5-60-48-595-434	PGM SRV - ADULT SB TOURN	0	11,333	11,529	10,686	7,267	0	8,948	
5-60-48-595-435	PGM SRV - ADULT SOFTBALL	22,136	41,644	36,771	43,410	38,297	0	40,528	
5-60-48-595-440	PGM SRV - ADULT SPORTS L	13,356	11,631	27,947	26,263	26,273	0	30,443	
5-60-48-665-435	SAFETY SUPPLIES-ADULT SO	0	250	0	548	0	0	516	
5-60-48-665-440	SAFETY SUPPLIES-ADULT SP	0	90	0	258	0	0	276	
5-60-50-592-500	PGM SUP-FOREVER YOUNG GE	34	0	0	0	0	0	0	
5-60-54-592-515	PGM SUP-FOREVER YNG SPEC	481	576	339	1,180	522	0	1,055	
5-60-54-595-515	PGM SRV-FOREVER YNG SPEC	1,173	2,229	1,127	0	505	0	0	
5-60-55-591-520	PGM SAL-ADULT TRIPS	6,018	2,885	9,546	11,632	8,582	0	11,260	
5-60-55-591-525	PGM SAL-FOREVER YNG OVRN	0	0	1,716	1,137	2,132	0	3,527	
5-60-55-592-520	PGM SUP-ADULT TRIPS	500	151	240	280	0	0	248	
5-60-55-592-525	PGM SUP-FOREVER YNG OVRN	4	0	397	280	295	0	787	
5-60-55-595-520	PGM SRV-ADULT TRIPS	12,499	4,145	18,655	19,401	14,604	0	17,600	
5-60-55-595-525	PGM SRV-FOREVER YNG OVRN	13	0	36,788	27,356	61,357	0	63,244	
5-60-55-596-520	PGM TRNS-ADULT TRIPS	0	0	3,590	4,500	5,665	0	0	
5-60-55-665-520	SAFETY SUPPLIES-ADULT TR	0	0	0	72	0	0	85	
5-60-60-591-699	PGM SAL - REC ATTENDANTS	56,060	90,140	127,120	111,716	129,105	0	158,689	
5-60-60-592-699	PGM SUP - REC ATTENDANTS	79	482	1,236	1,669	1,071	0	1,564	
5-60-61-595-680	PGM SRV-SPORTS INSTRUCTI	24,187	39,589	52,580	52,661	32,478	0	53,674	
5-60-64-591-610	PGM SAL - FAMILY SPECIAL	0	1,309	1,367	3,523	560	0	1,400	
5-60-64-592-610	PGM SUP - FAMILY SPECIAL	4,511	5,278	5,354	5,618	2,059	0	4,390	
5-60-64-595-610	PGM SRV - FAMILY SPECIAL	10,323	5,141	4,914	18,893	13,035	0	14,350	
5-60-68-592-655	PGM SUP-ATHLETIC SPECIAL	225	3,428	879	1,416	138	0	242	
5-60-68-595-655	PGM SRV-ATHLETIC SPECIAL	200	315	0	0	0	0	0	
5-60-70-511-700	FULL-TIME LABOR-FVRC POO	24,198	21,819	0	0	0	0	0	
5-60-70-511-750	FULL TIME LABOR-CCWP	13,030	11,749	0	0	0	0	0	

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		2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-70-535-000	GROUP MEDICAL	13,737	6,821	0	0	0	0	0	
5-60-70-570-700	CONTRACTUAL SRVS-FVRC PO	207,771	313,209	352,366	405,000	370,870	0	422,500	
5-60-70-570-704	CONTRACT SRVS-FVRC POOL	0	0	320	800	850	0	8,545	
5-60-70-570-750	CONTRACTUAL SRVS-CCWP	0	253,510	230,079	330,300	259,570	0	286,250	
5-60-70-570-754	CONTRACT SRVS-CCWP POOL	0	0	3,685	5,360	1,998	0	2,010	
5-60-70-591-750	PGM SAL-CASHIER GENERAL	0	0	0	11,000	11,622	0	15,746	
5-60-70-592-750	PGM SUP-GENERAL SWIM	0	0	103	725	1,022	0	1,470	
5-60-70-595-700	PGM SRV - INDOOR POOL	0	0	4,395	7,145	2,355	0	0	
5-60-70-595-750	PGM SRV-GENERAL SWIM	0	0	0	0	40	0	80	
5-60-70-609-700	INTERFUND TRF - FVRC POO	0	0	221	920	737	0	1,140	
5-60-70-609-750	INTERFUND TRF - CCWP	0	0	3,367	4,750	4,668	0	4,888	
5-60-70-649-700	MINOR EQUIPMENT - FVRC P	289	0	321	655	0	0	985	
5-60-70-649-750	MINOR EQUIPMENT-GENERAL	0	312	5,388	300	0	0	3,000	
5-60-70-652-700	OFFICE SUPPLIES - FVRC P	0	0	26	30	0	0	0	
5-60-70-652-750	OFFICE SUPPLIES-CCWP	0	30	60	50	0	0	0	
5-60-70-665-700	SAFETY SUPPLIES - FVRC P	137	118	251	329	0	0	322	
5-60-70-665-750	SAFETY SUPPLIES - CCWP	0	954	164	250	44	0	115	
5-60-71-525-707	PGM SAL-MGR/TEAM LDR SWI	2,465	935	3,189	0	0	0	5,010	
5-60-71-529-706	PGM SAL-INSTR/COORD PRIV	6,073	13,554	2,675	4,824	5,508	0	0	
5-60-71-529-707	PGM SAL-INSTR/COORD SWIM	5,037	6,451	22,426	24,396	21,481	0	25,024	
5-60-71-592-707	PGM SUP-INSTR/COORD SWIM	0	44	298	560	283	0	196	
5-60-71-609-707	INTERFUND TRF - SWIM LES	0	0	464	2,272	2,324	0	2,636	
5-60-78-591-710	PGM SAL-SWIM TEAM	6,690	12,581	15,902	24,241	23,042	0	30,679	
5-60-78-592-710	PGM SUP - SWIM TEAM	701	1,321	2,224	2,343	3,384	0	3,142	
5-60-78-595-710	PGM SRV - SWIM TEAM	1,549	0	1,994	2,068	995	0	2,134	
5-60-80-511-800	FULL-TIME LABOR-FITNESS	78,683	59,503	0	0	0	0	0	
5-60-80-516-800	PGM SAL-FITNESS SERVICE	51,174	63,255	68	0	0	0	0	
5-60-80-517-800	PGM SAL-ATTENDANT FITNES	46,584	64,581	81,974	85,600	83,202	0	96,156	
5-60-80-518-800	PGM SAL-INSTRUCTOR FITNE	55,857	72,268	80,929	87,894	81,824	0	106,876	
5-60-80-543-800	CABLE - FITNESS CENTER	4,011	4,229	4,295	4,400	3,687	0	4,646	
5-60-80-559-800	TRAINING/SEMINARS FITNES	261	30	0	700	100	0	750	
5-60-80-561-800	MEMBERSHIP DUES - FITNES	0	0	80	0	0	0	0	
5-60-80-562-800	REPAIR SERVICES-FITNESS	7,605	6,896	8,860	14,430	6,498	0	17,000	
5-60-80-591-800	PGM SAL-FITNESS CENTR-ME	910	0	0	0	0	0	0	
5-60-80-592-800	PGM SUP-FITNESS CENTR-ME	4,962	8,034	10,103	10,014	10,375	0	12,430	
5-60-80-595-800	PGM SRV-FITNESS CENTR-ME	1,199	1,213	1,285	1,325	2,316	0	2,465	
5-60-80-609-800	INTERFUND TRF - FITNESS	0	0	17,748	18,510	20,224	0	43,593	
5-60-80-649-800	MINOR EQUIPMENT-FITNESS	0	605	1,892	3,000	803	0	8,000	
5-60-80-657-800	CLOTHING-FITNESS CENTER	0	0	809	843	395	0	0	
5-60-80-664-800	REPAIR/MAINT SUP-FITNESS	0	0	0	0	67	0	0	
5-60-80-665-800	SAFETY SUPPLIES-FITNESS	30	270	208	625	624	0	675	
5-60-80-671-800	PROMOTION SUPPLIES-FITNE	1,656	2,121	2,276	2,500	2,272	0	2,400	
5-60-80-690-800	DEPARTMENT SUPPLIES-FITN	128	35	0	0	0	0	0	
5-60-86-591-820	PGM SAL FITNESS PERSONAL	11,170	17,349	18,817	20,000	17,348	0	21,362	
5-60-89-591-825	PGM SAL-FITNESS SPECIAL	115	19	150	675	0	0	1,865	
5-60-89-592-825	PGM SUP-FITNESS SPECIAL	102	0	0	1,075	49	0	70	
5-60-90-591-903	PGM SAL - GYMNAS TIC GROU	41	42	514	224	369	0	675	
5-60-90-591-904	PGM SAL - GYMNAS TIC OPEN	157	69	305	0	0	0	0	
5-60-91-521-905	P/T LABOR-GYMNAS TIC INST	955	1,294	12,601	0	0	0	0	
5-60-91-521-906	P/T LABOR-GYMNSTC PRIVAT	2,929	4,212	1,325	0	0	0	0	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 RECREATION

	2020	2021	2022	(----- 2023 -----)		(----- 2024 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-91-591-905 PGM SAL - GYMNASTIC INST	15,941	27,047	40,964	52,805	44,738	0	69,109	
5-60-91-591-906 PGM SAL-GYMNSTC PRIVATE	132	0	529	643	802	0	1,116	
5-60-91-592-905 PGM SUP - GYMNASTIC INST	575	807	1,850	2,785	1,429	0	4,420	
5-60-91-595-905 PGM SRV-GYMNASTIC INSTRU	0	289	0	425	289	0	800	
5-60-91-665-905 SAFETY SUPPLIES-GYMNAST	37	111	92	205	0	0	205	
5-60-98-521-901 P/T LABOR-GYMNASTIC TEAM	18,905	26,859	19,224	0	0	0	0	
5-60-98-591-901 PGM SAL - GYMNASTIC TEAM	11,774	12,463	17,964	25,157	19,763	0	28,775	
5-60-98-592-901 PGM SUP - GYMNASTIC TEAM	73	126	1,116	1,200	77	0	1,805	
5-60-98-595-901 PGM SRV - GYMNASTIC TEAM	<u>1,849</u>	<u>1,073</u>	<u>5,116</u>	<u>6,431</u>	<u>4,715</u>	<u>0</u>	<u>4,931</u>	
TOTAL EXPENDITURES	1,758,617	2,384,971	3,247,797	3,938,903	3,541,838	0	4,421,621	
REVENUE OVER/(UNDER) EXPENDITURES	19,562	651,623	900,508	353,889	1,030,546	0	499,755	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 REGISTRATION SERVICES

	2020	2021	2022	2023		2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-62-00-485 CASH SHORT/OVER - REGIST	1	0	130	0	(5)	0	0	
TOTAL REVENUES	1	0	130	0	(5)	0	0	
<u>EXPENDITURES</u>								
5-62-00-511 FULL-TIME LABOR	62,590	55,017	30,821	32,271	28,425	0	48,690	
5-62-00-521 PART-TIME LABOR	20,409	13,306	57,787	78,480	62,565	0	73,026	
5-62-00-535-000 GROUP MEDICAL	13,404	10,848	3,583	3,703	3,136	0	9,297	
5-62-00-591 P/T LABOR - PROGRAMS	8	7,323	6,467	0	0	0	0	
5-62-00-651 MINOR EQUIPMENT	205	0	0	0	0	0	0	
5-62-00-652 OFFICE SUPPLIES	1,762	1,589	0	0	0	0	0	
TOTAL EXPENDITURES	98,378	88,084	98,658	114,454	94,126	0	131,013	
REVENUE OVER/(UNDER) EXPENDITURES	(98,378)	(88,084)	(98,528)	(114,454)	(94,131)	0	(131,013)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
 MCCASLIN FIELDS

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-64-00-545	WATER/SEWER-MCCAS FIELDS	1,050	10,828	11,537	11,900	10,667	0	8,730
5-64-00-547	ELECTRIC-MCCASLIN FIELDS	16,266	19,688	16,615	18,130	19,579	0	20,220
5-64-00-548	REFUSE-MCCASLIN FIELDS	927	1,481	1,773	2,150	1,916	0	2,010
5-64-00-556	MAINTENANCE CONTRACTS	21,828	24,419	24,299	1,440	2,007	0	1,515
5-64-00-562	REPAIR SERVICES	849	2,366	1,306	1,250	639	0	1,200
5-64-00-651	MINOR EQUIPMENT	50	2,130	0	500	565	0	600
5-64-00-653	HORTICULTURE SUPP-MCCAS	0	1,500	60	0	0	0	0
5-64-00-656	JANITORIAL SUPPLIES	959	2,149	1,463	2,250	2,344	0	2,250
5-64-00-660	PLAYGROUND MAT/MAINT MCC	0	0	182	700	0	0	700
5-64-00-660-058	PLAYGROUND MAT/MAINT-VAN	23	0	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	6,986	1,057	4,741	1,820	0	0	1,820
5-64-00-664	REPAIR/MAINT MATERIALS	869	1,121	2,499	1,000	795	0	1,000
5-64-00-664-058	REPAIR/MAINT MAT-VANDALI	181	0	0	230	0	0	230
	TOTAL EXPENDITURES	49,987	66,739	64,475	41,890	38,512	0	40,795
REVENUE OVER/(UNDER)	EXPENDITURES	(49,987)	(66,739)	(64,475)	(41,890)	(38,512)	0	(40,795)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

20 -RECREATION FUND
MINIATURE GOLF

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-65-00-544 GAS	791	981	1,058	1,340	845	0	1,210	
5-65-00-546 TELEPHONE/INTERNET	5,310	5,520	6,418	4,382	2,434	0	3,837	
5-65-00-547 ELECTRIC	3,098	3,750	3,165	3,340	3,729	0	3,800	
5-65-00-548 REFUSE	1,183	1,462	2,836	2,970	2,579	0	2,710	
5-65-00-556 MAINTENANCE CONTRACTS	981	2,473	3,839	4,275	1,943	0	4,692	
5-65-00-556-048 MAINT CONTRACTS-LANDSCAP	1,304	2,864	2,462	0	0	0	0	
5-65-00-562 REPAIR SERVICES	2,173	3,925	1,138	3,500	2,302	0	4,000	
5-65-00-568 PERMITS/LICENSES	464	226	238	466	257	0	275	
5-65-00-650 EQUIPMENT RENTAL	636	1,838	778	720	600	0	780	
5-65-00-651 MINOR EQUIPMENT FACILITY	180	0	1,715	0	7,334	0	500	
5-65-00-654 CHEMICALS	13	0	0	450	0	0	700	
5-65-00-656 JANITORIAL SUPPLIES	95	30	368	800	756	0	1,000	
5-65-00-664 REPAIR & MAINT SUPPLIES	<u>237</u>	<u>1,088</u>	<u>752</u>	<u>5,000</u>	<u>1,458</u>	<u>0</u>	<u>2,500</u>	
TOTAL EXPENDITURES	16,465	24,157	24,766	27,243	24,236	0	26,004	

REVENUE OVER/(UNDER) EXPENDITURES	(16,465)	(24,157)	(24,766)	(27,243)	(24,236)	0	(26,004)	
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TOTAL REVENUES	2,954,896	4,745,581	5,759,302	5,880,335	6,239,898	0	6,566,906	
TOTAL EXPENDITURES	<u>3,117,315</u>	<u>4,046,038</u>	<u>5,077,750</u>	<u>5,811,923</u>	<u>5,363,581</u>	<u>0</u>	<u>6,537,622</u>	
REVENUE OVER/(UNDER) EXPENDITURES	(162,419)	699,542	681,552	68,412	876,318	0	29,284	

*** END OF REPORT ***

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. The District has a formal ADA Transition Plan. The Board will be presented with a report annually which shows progress against that plan.

2024 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. These are in addition to the cost of inclusion services to accommodate participants with special needs.

Special Recreation Fund

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2024 Starting Balance:	<u>\$ 215,833</u>
Budgeted 2024 Ending Balance:	<u>\$ 1,079</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

25 -SPECIAL RECREATION FUND
SPECIAL RECREATION

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-410	PROPERTY TAXES - CURRENT	601,548	618,322	626,813	660,771	649,255	0	690,071
4-00-00-412	PROPERTY TAXES - PRIOR	13	37	0	0	78	0	0
4-00-00-420	INTEREST	1,250	83	6,080	2,500	11,056	0	5,000
4-00-00-481	RECOVERY OF COST	<u>45</u>	<u>31</u>	<u>21</u>	<u>0</u>	<u>30,720</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES	602,855	618,472	632,914	663,271	691,109	0	695,071
<u>EXPENDITURES</u>								
5-00-00-511	FULL TIME LABOR	14,541	14,700	12,066	12,814	8,705	0	12,441
5-00-00-535-000	GROUP MEDICAL	926	892	517	551	422	0	630
5-00-00-549	PORT-O-LETS	3,265	17,782	19,085	21,655	14,082	0	4,723
5-00-00-553	PRINTING	276	0	0	0	0	0	0
5-00-00-556	MAINTENANCE CONTRACTS	1,830	0	0	215	0	0	0
5-00-00-575	INCLUSION COSTS	13,232	15,108	91,968	51,000	99,513	0	100,000
5-00-00-590	OTHER SERVICES	5,698	0	0	0	0	0	0
5-00-00-602	WDSRA TAX ALLOCATION	290,085	302,970	308,325	314,443	308,660	0	328,622
5-00-00-605	DONATIONS	2,807	2,500	2,768	3,250	2,908	0	3,250
5-00-00-609	INTERFUND TRANSFER-SPECI	10,365	14,615	20,828	31,997	12,630	0	30,788
5-00-00-651	MINOR EQUIPMENT	2,111	36,558	0	4,750	1,042	0	5,340
5-00-00-725	ADA CAPITAL IMPROVEMENTS	0	0	290,341	32,850	63,945	0	29,000
5-00-00-759	ADA BUILDING IMPROVEMENT	2,463	8,969	0	0	0	0	0
5-00-00-765	ADA PARK IMPROVEMENTS	<u>66,174</u>	<u>407,951</u>	<u>175,146</u>	<u>327,220</u>	<u>20,077</u>	<u>0</u>	<u>395,000</u>
	TOTAL EXPENDITURES	413,772	822,043	921,045	800,745	531,984	0	909,794
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	189,083	(203,571)	(288,131)	(137,474)	159,125	0	(214,723)	
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TOTAL REVENUES	602,855	618,472	632,914	663,271	691,109	0	695,071	
TOTAL EXPENDITURES	<u>413,772</u>	<u>822,043</u>	<u>921,045</u>	<u>800,745</u>	<u>531,984</u>	<u>0</u>	<u>909,794</u>	
REVENUE OVER/(UNDER) EXPENDITURES	189,083	(203,571)	(288,131)	(137,474)	159,125	0	(214,723)	

*** END OF REPORT ***

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 2024 Starting Balance:	<u>\$ 1,557,090</u>
Budgeted 2024 Ending Balance:	<u>\$ 1,534,220</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

30 -BOND AND INTEREST FUND
BOND AND INTEREST

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>								
4-00-00-410	PROPERTY TAXES - CURRENT	4,823,521	4,652,433	5,457,975	5,547,249	5,534,900	0	5,753,730
4-00-00-412	PROPERTY TAXES - PRIOR	103	301	0	0	614	0	0
4-00-00-481	RECOVERY OF COST	274,323	0	0	0	0	0	0
4-00-00-483	BOND PROCEEDS	<u>26,397,829</u>	<u>16,171,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES	31,495,776	20,824,642	5,457,975	5,547,249	5,535,514	0	5,753,730
<u>EXPENDITURES</u>								
5-00-00-900	PAYING AGENT FEES	26,398,622	4,000	4,400	4,400	4,400	0	4,400
5-00-00-920	PAYMENT TO ESCROW	0	431,575	0	0	0	0	0
5-00-00-928	2011A CAPITAL APPRECIATI	2,780,000	2,465,000	3,240,000	3,340,000	3,340,000	0	2,725,000
5-00-00-932	2016 GO REFUNDING PARK B	792,175	633,425	630,550	632,100	256,050	0	633,500
5-00-00-933	2020A GO LTD TAX REF PK	934	5,800	5,800	5,800	5,800	0	5,800
5-00-00-934	2020B TAX GO LTD TAX REF	299,831	251,367	248,135	245,998	245,998	0	243,748
5-00-00-935	2020C GO REFUNDING PARK	445,585	461,750	461,750	461,750	461,750	0	1,301,750
5-00-00-936	2020D TAX GO REF PARK BO	250,259	262,236	261,854	261,426	261,426	0	260,954
5-00-00-937	2021A TAX GO LTD TAX REF	0	53,808	133,279	138,159	138,159	0	137,984
5-00-00-938	2021B TAX GO REF PARK BO	0	220,146	463,465	463,465	463,465	0	463,465
5-00-00-970	BOND ISSUANCE COSTS	<u>0</u>	<u>15,665,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES	30,967,408	20,455,093	5,449,233	5,553,098	5,177,048	0	5,776,600
REVENUE OVER/(UNDER)	EXPENDITURES	528,369	369,549	8,742	(5,849)	358,466	0	(22,870)
TOTAL REVENUES		31,495,776	20,824,642	5,457,975	5,547,249	5,535,514	0	5,753,730
TOTAL EXPENDITURES		<u>30,967,408</u>	<u>20,455,093</u>	<u>5,449,233</u>	<u>5,553,098</u>	<u>5,177,048</u>	<u>0</u>	<u>5,776,600</u>
REVENUE OVER/(UNDER)	EXPENDITURES	528,369	369,549	8,742	(5,849)	358,466	0	(22,870)

*** 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 were intentionally spent down over the last several years. All future 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 – full spend down</u>
Estimated 2024 Starting Balance:	<u>\$ 0</u>
Budgeted 2024 Ending Balance:	<u>\$ 0</u>

This fund will be retired at the close of 2023.

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

34 -CAPITAL PROJECT FUND
 CAPITAL PROJECTS

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>EXPENDITURES</u>								
5-00-00-700 CONTINGENCY	0	(434)	0	0	0	0	0	
5-00-00-713 TECHNOLOGY	<u>28,240</u>	<u>42,773</u>	<u>35,897</u>	<u>45,050</u>	<u>37,087</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL EXPENDITURES	28,240	42,339	35,897	45,050	37,087	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	(28,240)	(42,339)	(35,897)	(45,050)	(37,087)	0	0	
TOTAL EXPENDITURES	<u>28,240</u>	<u>42,339</u>	<u>35,897</u>	<u>45,050</u>	<u>37,087</u>	<u>0</u>	<u>0</u>	<u></u>
REVENUE OVER/(UNDER) EXPENDITURES	(28,240)	(42,339)	(35,897)	(45,050)	(37,087)	0	0	

*** 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 will be presented separately.

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

32 -CAPITAL IMPROVEMENTS FUND
 CAPITAL IMPROVEMENTS

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	(----- 2023 -----) CURRENT BUDGET	(----- 2023 -----) Y-T-D ACTUAL	(----- 2023 -----) PROJECTED YEAR END	(----- 2024 -----) REQUESTED BUDGET	(----- 2024 -----) MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-413 TRANSFER IN	0	0	0	0	0	0	500,000	
TOTAL REVENUES	0	0	0	0	0	0	500,000	
<u>EXPENDITURES</u>								
5-00-00-802 FURNITURE/FIXTURES/EQMT	0	0	0	0	0	0	41,355	
TOTAL EXPENDITURES	0	0	0	0	0	0	41,355	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	458,645	
TOTAL REVENUES	0	0	0	0	0	0	500,000	
TOTAL EXPENDITURES	0	0	0	0	0	0	41,355	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	458,645	

*** END OF REPORT ***

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2023

42 -2010 REFERENDUM CAPITAL
CAPITAL PROJECTS

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-420 INTEREST	0	33	0	0	0	0	0	
4-00-00-462 GRANTS	0	107,136	0	0	0	0	0	
4-00-00-489 PROCEEDS-LAND/FACILITY S	0	0	602,042	0	0	0	0	
TOTAL REVENUES	0	107,169	602,042	0	0	0	0	
<u>EXPENDITURES</u>								
5-00-00-700 CONTINGENCY	0	0	0	200,585	0	0	0	
5-00-00-714 SHORELINE RESTORATION	0	0	0	21,750	21,750	0	0	
5-00-00-722 COMMUNITY PARK	22,657	40,522	3,523	0	0	0	0	
5-00-00-723 FOUNTAIN VIEW REC CENTER	0	55,920	0	0	0	0	0	
5-00-00-734 MITCHELL LAKE PATHWAY	2,558	115,090	13,350	0	0	0	0	
5-00-00-735 BIERMAN PARK PATHWAY	0	0	13,300	0	0	0	0	
5-00-00-746 PRESCHOOL IMPROVEMENTS	0	59,281	0	0	0	0	0	
5-00-00-752 SIMKUS RECREATION CENTER	0	0	36,811	0	0	0	0	
5-00-00-753 CORAL COVE WATER PARK	0	4,900	0	0	0	0	0	
5-00-00-754 ELK TRAIL RECREATION CEN	2,888	5,602	0	0	0	0	0	
5-00-00-755 EVERGREEN GYM	0	26,000	26,000	0	0	0	86,000	
5-00-00-758 COYOTE CROSSING MINI GOL	0	11,371	34,818	0	0	0	0	
5-00-00-760 MCCASLIN PARK IMPROVEMEN	0	0	0	115,000	106,426	0	0	
5-00-00-762 PARKS/PLAYGROUNDS	22,546	124,441	0	0	0	0	0	
5-00-00-770 CAROLSHIRE PARK	1,337	0	0	0	0	0	0	
TOTAL EXPENDITURES	51,986	443,126	127,801	337,335	128,176	0	86,000	
REVENUE OVER/(UNDER) EXPENDITURES	(51,986)	(335,957)	474,241	(337,335)	(128,176)	0	(86,000)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

42 -2010 REFERENDUM CAPITAL
 REPAIR/REPLACEMENT-CAP

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
REVENUES								
4-11-00-420 INTEREST	13,359	11,728	466	0	0	0	0	
4-11-00-481 RECOVERY OF COST	<u>7,470</u>	<u>0</u>	<u>46,000</u>	<u>0</u>	<u>429</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	20,829	11,728	46,466	0	429	0	0	
EXPENDITURES								
5-11-00-700 CONTINGENCY	0	0	0	3,542	0	0	0	
5-11-00-702 ATHLETIC FIELDS	257,933	0	0	0	0	0	0	
5-11-00-704 PATHWAYS/PARKING LOTS	2,206	20,944	0	0	0	0	0	
5-11-00-714 SHORELINE RESTORATION	0	37,630	0	0	0	0	0	
5-11-00-723 FOUNTAIN VIEW REC CENTER	0	280,747	0	0	0	0	0	
5-11-00-800 CAPITAL EQUIPMENT	<u>7,510</u>	<u>76,044</u>	<u>48,420</u>	<u>178,484</u>	<u>140,984</u>	<u>0</u>	<u>37,500</u>	
TOTAL EXPENDITURES	267,649	415,365	48,420	182,026	140,984	0	37,500	
REVENUE OVER/(UNDER) EXPENDITURES	(246,820)	(403,637)	(1,954)	(182,026)	(140,555)	0	(37,500)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2023

42 -2010 REFERENDUM CAPITAL
 CAPITAL PROJECTS 2021

	2020	2021	2022	(----- 2023 -----)			(----- 2024 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-75-00-420 INTEREST	0	471	34,794	15,000	88,431	0	15,000	
4-75-00-461 DONATIONS	0	0	0	0	1,000	0	0	
4-75-00-462 GRANTS	0	0	0	1,000,000	222,000	0	1,278,033	
4-75-00-483 BOND PROCEEDS	<u>0</u>	<u>3,703,092</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	0	3,703,563	34,794	1,015,000	311,431	0	1,293,033	
<u>EXPENDITURES</u>								
5-75-00-700 CONTINGENCY	0	0	0	6,077	0	0	0	
5-75-00-704 PATHWAYS/PARKING LOTS	0	0	5,760	115,604	0	0	156,000	
5-75-00-722 COMMUNITY PARK	0	0	92,430	1,483,048	245,304	0	1,194,845	
5-75-00-734 MITCHELL LAKE PATHWAY	0	44,331	0	0	0	0	0	
5-75-00-735 BIERMAN PARK PATHWAY	0	0	297,315	37,248	18,624	0	0	
5-75-00-736 VETERANS PARK PATHWAY	0	0	0	8,420	3,304	0	0	
5-75-00-753 CORAL COVE WATER PARK	0	4,000	933,514	509,854	376,450	0	3,148	
5-75-00-758 COYOTE CROSSING MINI GOL	0	0	6,500	0	0	0	0	
5-75-00-760 MCCASLIN PARK IMPROVEMEN	0	0	23,200	564,125	0	0	0	
5-75-00-762 PARKS/PLAYGROUNDS	0	0	255,605	30,612	61,700	0	686,169	
5-75-00-766 GENERAL/PARK INFRASTRUCT	0	0	31,405	0	0	0	0	
5-75-00-772 WALTER PARK	0	0	744	384,400	51,051	0	0	
5-75-00-773 APPOMATTOX PARK	0	0	0	21,000	9,037	0	11,963	
5-75-00-800 CAPITAL EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,070</u>	
TOTAL EXPENDITURES	0	48,331	1,646,473	3,160,389	765,470	0	2,077,194	
REVENUE OVER/(UNDER) EXPENDITURES	0	3,655,232	(1,611,680)	(2,145,389)	(454,039)	0	(784,161)	
TOTAL REVENUES	20,829	3,822,460	683,302	1,015,000	311,860	0	1,293,033	
TOTAL EXPENDITURES	<u>319,635</u>	<u>906,822</u>	<u>1,822,695</u>	<u>3,679,749</u>	<u>1,034,630</u>	<u>0</u>	<u>2,200,694</u>	
REVENUE OVER/(UNDER) EXPENDITURES	(298,806)	2,915,639	(1,139,393)	(2,664,749)	(722,770)	0	(907,661)	

*** END OF REPORT ***

The Board will be asked to accept the 2024 Proposed Budget through the Budget & Appropriation Ordinance at the January 8, 2024 meeting.

The Board will also be asked to officially accept the items listed below at that time:

- **2024 Proposed Budget**
- **2024 Organizational Chart (Page 17)**
- **2024 Full-Time and Part-Time Wage Scales (Page 21)**