



Finance Committee Meeting
910 N Gary Ave
Carol Stream, Illinois
Premier Room

December 8, 2025

5:00 pm

Topics:

1. Presentation of the Proposed 2026 Budget
2. Other items that may normally be addressed by the Finance Committee



Proposed Budget
Fiscal Year January 1 – December 31, 2026

Presented By:

Sue Rini, Executive Director

Lisa Scumaci, Director of Finance & Information Technology

Renee Bachewicz, Director of Recreation

Shane Hamilton, Director of Parks & Facilities

Christine Quinn, Director of Human Resources & Administrative Services



Commissioners:

On behalf of staff and the Senior Leadership Team, we are presenting a **partial spenddown budget for the 2026 Fiscal Year**. The Corporate Fund is presented as a balanced budget, and the Recreation Fund is presented with a spenddown. Both these funds are budgeted to end 2026 at their target balances. The proposed budget provides our residents a variety of fun, safe and affordable recreational opportunities in facilities and parks that are well-kept, safe, and representative of the pride we have for the Carol Stream Community.

Through years of conservative spending, development of repair and replacement schedules, and setting aside funding for those plans, the District has been able to bring operational funds to their target balances. Unexpected repairs neared \$200,000 in 2025, but were covered by reserves or higher than expected revenue. (That is in addition to the estimated \$325,000 in damages to the Simkus Gym/Coral Cove Water Park Leak/Coral Cove Electric Service Damage).

The Recreation Fund had another strong performance year, but will not be making a transfer to the Capital Budget. Instead, the Recreation Fund will receive approximately \$200,000 less in tax revenue next year because it will be carrying over a higher fund balance.

The 2026 budget capitalizes on program areas that continue to see growth. It includes a variety of activities and new trends. It will also include capital improvements based on Board discussions over the last few months, and will be funded through the bond refinancing that will take place at the end of 2025.

We continue to make improvements to the management of our parks, and natural areas that enhance the overall experience for our residents. We are committed to providing the best recreational opportunities to our residents while recognizing the importance of financial stewardship through expense control and maintaining sustainable operational plans.

~

The District's two major operating funds are Corporate and Recreation. The 2026 proposed budget reflects a net performance of:

➤ **The Corporate Fund is budgeted to break even.**

- Corporate Fund (Fund 10) is budgeted to net \$1,779.
- Corporate Ancillary Fund (Fund 10-00) includes Audit, Liability, IMRF, FICA and is budgeted to net -\$1,778
 - *This spend down addresses increases in FICA, IMRF, and liability expenses, and still meets the Fund Balance policy for a 3-6 month retention target.*
- The Corporate Repair & Replacement Fund (Fund 11) budgeted to net \$3,265.
 - *This reflects workstation replacements and the HRIS module implementation.*

~

➤ **Recreation Fund (Fund 20) is budgeted to net -\$180,252.**

- The budget includes \$149,088 in transfer of earned revenue into the Repair & Replacement Fund which would have otherwise increased the fund's budgeted net.
- Recreation Repair & Replacement Fund (Fund 12) is budgeted to net \$139,361.
 - This includes \$49,927 of improvements and replacements.

The 2026 Proposed Budget includes:

- Using operational repair and replacement dollars to improve programming and customer experience.
- Funding for a 27th pay period which happens every eleven years.
- Continuation of Capital projects as outlined in the updated Capital Improvement Plan.
- A listing of Key Budget Factors by Department is included later in this report.



Staff remains dedicated to meeting the needs of our customers, providing opportunities for recreation, and succeeding 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 resources.

The 2026 Proposed Budget is presented for your review and approval.

Carol Stream Park District

Senior Leadership Team

Information		Page 7
8	..... General Notes	
10	..... 2025 – Performance Against Organizational Goals	
14	..... 2025 – <u>Additional</u> Departmental Accomplishments	
17	..... Organizational Goals - 2026	
18	..... Department Goals - 2026	
21	..... Organizational Charts - 2026	
25	..... Wage Scales - 2026	
33	..... Key Budget Points by Department - 2026	
39	..... Commonly Asked Questions	
Statistical & Supporting Information		Page 42
43	..... Tax Revenue	
	o Tax Revenue Allocation by Fund	
	o Comparison to Local Taxing Bodies	
	o EAV & Tax Rate Trends	
50	..... Tax vs. Non-Tax Revenue	
	o Taxes as a % of Operating Revenue	
52	..... Earned Revenue Categories vs. Tax Revenue	
Fund Balances		Page 53
54	..... Fund Balance Target Explanation	
	o Fund Balance “Snapshot”	
	o Fund Balance Projections for 2026 Fiscal Year End	
	o Corporate Fund Description – Target and Performance	
	o Recreation Fund Description – Target and Performance	
	• Corporate and Recreation Fund Graph – Target and Performance	
	o Capital & Cap-Exempt Fund Performance	
	• Capital & Cap-Exempt Fund Graph – Target and Performance	

Repair & Replacement **Page 62**

63	.....	Operational Repair & Replacement Funds
		o Corporate Operational Repair & Replacement
		o Recreation Operational Repair & Replacement

2026 Proposed Budget **Page 69**

70	.....	Corporate Fund / Corporate Repair & Replacement Fund
80	.....	Recreation Fund / Recreation Repair & Replacement Fund
102	.....	Special Recreation Fund
104	.....	Bond & Interest Fund
106	.....	Capital Improvement Fund
110	.....	Cash-In-Lieu Fund

Summary of Requests for Board Approval **Page 112**

112	.....	Summary of Requests for Board Approval
		o 2026 Proposed Budget
		o 2026 Organizational Chart
		o 2026 Full Time and Part Time Wage Scales

Information

- **Subsequent transfers to the Capital Fund from both the Corporate and Recreation Funds** will be recommended at the end of 2026 based on projections for year-end performance in order to continue to support future needs and plans.
- **Operational Corporate & Recreation Repair & Replacement Funds** will continue to receive transfer-in funding as in years past. In addition to fitness center replacement equipment, this year will include concession operation improvements consisting of additional electric in the Bullpen (storage building) and additional air curtains in the concession stand.
- **Capital Budget** includes the renovation of Appomattox Park, the repair of the Simkus Center Gym Floor, 50% of the scheduled repairs at Evergreen Gym (per the IGA between CSPD and Benjamin School District), the Armstrong Hub renovation, Fountain View Fitness Center improvements, and 2026 fleet replacements which include a new 39-passenger bus.
- **The cost of PDRMA Healthcare insurance will increase by 8.7% for HMO, 13% for PPO, and 4% for Dental.** Staff pay a % of the premium and therefore share in the burden of the increased cost of insurance.
- **Inclusion Costs continue to reach historical highs** and we have budgeted accordingly. Higher inclusion costs have resulted in removing funding for other ADA improvements at parks and facilities at this time.
- **Utility costs (specifically electric) have increased by 20%, and have a material impact on net performance.**
- **There will be an additional Pay Period for 2026;** this occurs every 11 years. Payroll is processed by-weekly and a 27th pay period will fall within the calendar year. The impact is \$122,725 for full time wages across the District. That value does not count all the part-time and hourly wage impact.

- **No Additional Full Time Staff** are planned in the 2026 budget. We will again have two summer interns in the Recreation Department, as well as a summer IT intern to assist with busy summer operations.
- **Recreation Programming** pricing was reviewed across all lines of programming to account for the impact of inflationary increases to goods and services, with no increase to minimum wage.
- **The Paving & Lighting Fund** will now support pathways and parking improvements rather than pushing those costs to the Capital Fund. We've budgeted for the Bierman Park Parking Lot, and will build up funds for future projects like the pathway that runs behind Spring Hill Elementary School.
- **Staff Retention** continues to be an important focus for all employers. We are thankful for the Board's approval of a 4% merit pool that is included in the 2026 budget.

2025 - Performance Against Organizational Goals

In 2025 we successfully accomplished or made progress on these organizational goals:

- **Complete the New Strategic Plan.**
 - Complete: The 2026-2028 Strategic Plan was presented to the Park Board on August 25, 2025. Staff has used the plan to guide planning and budgeting for 2026.
- **Acquire leased park parcels from Village of Carol Stream to allow for future Grant Opportunities.**
 - Charger Court – In Progress. The Carol Stream Park Board has approved the agreement; the Village Board approved the same agreement on July 7. The Village will file necessary paperwork with the County, and then issue a Quit Claim Deed to the Park District to complete the transfer. Once we receive the deed, the process will be complete. Part of this transfer included replotting the parcel to eliminate any stormwater or shoreline management responsibilities for the Park District.
 - Papoose Park – This transfer is stalled; original transfer of property from the Developer was incomplete, and the Village does not have a clear deed. Park District Corporate Counsel has proposed an alternative solution to accomplish the transfer. In a follow up conversation with the Village the week of November 10, they will touch base with Village Attorney for a status update.
- **Complete annexation of McCaslin Park (including water tie-in) to the Village of Carol Stream.**
 - Annexation of Property to Village – Complete.
 - Alcohol Sale Related to Annexation – Complete.
 - Water Connection – Complete.
 - Expanded Concession Sales - In Progress. Quotes obtained and staff are prepared to repurpose Red Hawk building handwashing sink and 3-compartment sink to keep costs lower. Will be operational for opening in 2026.

2025 - Performance Against Organizational Goals-continued

- **Pursue Grant Opportunities for both large and small projects.**
 - 2025 Grants – Complete. The District received OSLAD Grants and DCEO Grants that reimbursed completed capital improvements, and funded current projects. We also negotiated a unique partnership with a local school district for a park renovation that resulted in funding.
 - DCEO \$50,000 Capital Grant - \$50,000 reimbursement for new pickleball courts at Armstrong Park was received.
 - DCEO \$22,500 for infrastructure, public safety, and safety improvements – \$22,500 for replacement of the District’s security system and phase 1 of the Simkus Center Access Control System was approved; we expect the reimbursement payment before year end.
 - OSLAD \$400,000 Capital Grant – the second half of the Walter Park OSLAD grant reimbursement of \$200,000 was received to close out the project.
 - OSLAD \$600,000 Capital Grant – the first half payment of \$300,000 for the Pleasant Hill Park OSLAD grant has been received. We will submit for reimbursement of the remaining \$300,000 as soon as the project is closed out and all punch list items have been verified.
 - School District \$250,000 donation towards the Pleasant Hill Park renovation was received.
 - We have received notification of a Member Initiative Grant for \$75,000 that will be administered by the Department of Commerce and Economic Opportunity.
 - ✓ The Plan is for this grant to fund the replacement of flooring in the Fountain View Fitness Center.
 - PDRMA \$1,000 Safety Grant – The District did not receive a PDRMA Safety Grant. The Safety Committee is discussing a strategy for the success of next year’s grant.
- **Coordinate a best practice for operational fund transfers to the capital improvements fund to continue funding with earned revenues.**
 - Review of Transfer Schedule – Complete and Ongoing. Due to the unforeseen large and unbudgeted repairs needed for multiple areas, no change is recommended at this time. Staff continues to monitor financial performance to determine if the current transfer schedule, percentages, and categories for transfer of repair and replacements dollars are appropriate.

2025 - Performance Against Organizational Goals-continued

- **Complete a park renovation to deliver an updated play environment to our community. The project selected will be contingent on results of the OSLAD Grant.**
 - Pleasant Hill Park – Complete. Pleasant Hill Park is complete. A few minor punch list items need to be verified before the final grant payment is released. The grand opening on November 4 was well attended, and showed the community's support of the project.
- **Create a detailed plan for enhancing the overall aesthetics of McCaslin Park ball fields and Armstrong Park ball fields.**
 - Armstrong Park – Deferred to 2026 Budget. Staff from Parks worked with Recreation to develop a detailed plan and budget for a \$300,000 improvement of various area of the Armstrong Park ball fields. It will be funded with the new bond issue. Scheduled work will be coordinated with the Recreation Athletic Department to minimize disruption to programming.
 - McCaslin Park – In Progress. One staff is dedicated to McCaslin Park three times per week for an eight-hour shift but can't achieve the level of maintenance desired. We have devised a plan to groom the fields and clean the turf weekly. Parks staff will address the bare grass areas around the hub by installing paver bricks before the end of the year.

2025 - Performance Against Organizational Goals-continued

- **Address program areas with waitlists by exploring opportunities to meet demand and adjust registration processes as necessary.**
 - Complete and Ongoing. Staff made a number of adjustments, and incorporated new processes to reduce waitlists.
 - Additional time slots were added for the Flashlight Egg Hunt, including a Twilight for Teenies Hunt and Teen Hunt.
 - A new process was developed for managing the waitlists for Awesome Adventure Camp. This process began when registration opened (earlier than previous years) to be proactive.
 - Added additional morning preschool classes to meet the demand. Updated fall session to include one additional M/W/F morning class.
 - Awesome Adventure Camp was reduced to grades K-5 (previously was K-6) in order to accommodate more kids who are too young for Epic Adventure Camp.
 - Spring swim lesson waitlists were addressed earlier than previous seasons. Additional staff and classes were added. Waitlisted participants were contacted regarding open classes before the season began. Open classes were also promoted to the public before the session started.
 - The summer swim lesson class schedule was reworked to meet demand.
 - Several Adult Trips were added this summer to eliminate waitlists.
 - Staff continue to monitor program areas with waitlists and offer expanded programming when possible.
- **Enhance the staff responsibilities at outdoor sport fields to improve cleanliness, oversight, and lifespan of the fields and equipment.**
 - Recreation Attendant Duties Expanded – Complete. Training has been completed. Supervisors are monitoring fields to ensure duties are being completed daily.

2025 - Additional Departmental Accomplishments

Administration

- Coordinated the implementation for the Red Hawk Park Settlement Agreement and Restoration.
- Received the IAPD Award for Governmental Partnerships for the agreement between the Park District and the Village of Carol Stream for storm water management at Community Park.

Finance & IT

- Explored benefits of a financial software conversion to cloud based solution; no benefit to a conversion for 3-5 years. Assisted HR with exploration of HRIS/Time & Attendance addition to current financial software.
- Anticipating the GFOA Award for Excellence in Financial Reporting for Fiscal Year 2024.
- Replaced the outdated AV system at Fountain View Recreation Center with modern, easy to use equipment.
- District-Wide Replacement of failing security camera system throughout the District.
- Completed Phase I of an electronic access control system for Simkus Recreation Center.
- Introduced a successful Summer IT Intern to support the busy weekends and evening needs.

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

- Designed 6 additional customer communication board for installation at playgrounds.
- Reviewed and updated a year-round training manual to assist Registration Team with a variety of customer service and Active Net registration scenarios.
- CSPD Website redesign is complete; backend work is nearing completion for a 2026 roll out.
- Restructured and reassigned Risk Management and Safety responsibilities in response to previous safety coordinator moving to part-time status.

2025 - Additional Departmental Accomplishments-continued

Parks & Facilities

- Implemented several exterior facility improvements to improve aesthetics including removal of overgrown plants, trimming/lifting of tree branches, relocation of certain plants, and planting smaller types of beds that can be more easily maintained.
- Used the challenges of an extended medical leave for a senior staff member as an opportunity for various staff to step up and take on new tasks. It created an insight into what some of the District's future leaders are capable of.
- Coordinated investigation and repair of major water leak at Coral Cove Water Park.
- Coordinated investigation and repair of an electrical service failure to the front end operations of Coral Cove Water Park.
- Coordinated investigation and eventual replacement of a new gym flooring system for Simkus Recreation Center. This state-of-the-art flooring system also reduces moisture in the floor due to a unique installation process and a series of blowers.
- Two new Facilities employees have been hired. Both of the new hires are experienced and eager to assist the District's desire to provide well-maintained facilities to the public each and every day.
- Staff was aggressive with pond maintenance this summer. Multiple aquatic treatments were performed throughout the summer months in an attempt to reduce the amount of lily pads throughout various bodies of water. Additionally, treatments were provided for duckweed and other algae. Lastly, the County was looking for additional West Nile Virus mosquito collection sites throughout DuPage County; the pond at Fair Oaks Park was targeted as a new site.
- The Facilities Department purchased a machine to remove gum from the exterior of our facilities. In particular, Fountain View Recreation Center and McCaslin Park will benefit greatly from this aesthetic improvement for our premier facilities.

2025 - Additional Departmental Accomplishments-continued

Recreation

- Worked with Facilities Staff to identify improvements to be implemented in the facility cleaning process and annual maintenance closures.
- Developed a plan to improve communications with Facilities Staff for large rentals, complex room usage set-ups by email or in person.
- In order to maximize room, gym, field and facility rentals and increase usage and revenue, staff set new limits on the number of youth contractual offerings to accommodate larger athletic rentals and sports leagues. Prices have been updated and are more competitive to surrounding areas.
- Two sets of equipment replacements/upgrades were completed for Fountain View Fitness Center with great response from the membership.
- A new fryer was purchased for McCaslin concession operations to replace the original fryer and keep up with increased demand for product.
- A new ice machine was purchased for McCaslin concession operations to meet demand and reduce the need to bring in ice from other locations.

These Organizational Goals align with the District Strategic Plan and were first presented to the Board at the November 10 Board Meeting. With Board's feedback to incorporate the exploration of AI Technology to a high priority initiative, the following Organizational Goals have been established for 2026:

- Distinguish CSPD as a community leader.
- Explore options for lighted fields and artificial turf.
- Seek grant opportunities to offset expenses for operating or capital expenses.
- Review Park District Staffing Levels.
- Create a comprehensive IT Replacement Plan to maximize efficiency.
- Develop a structured Communication Plan to effectively engage external partners, customers, and stakeholders.
- Complete Appomattox Park renovation to deliver an updated play environment to our community.
- Complete renovation of Armstrong Park ball fields and hub.
- Evaluate Safety Needs at all Park District Facilities.
- Explore use and applications of AI Technology.

Administration

- Distinguish CSPD as a community leader.
 - Strengthen partnerships with local governments.
 - Explore opportunities for new or expanded partnerships that provide for connection amongst all ages, abilities and cultures.
- Explore options for lighted fields and artificial turf.
 - Use creative methods for funding including grants and partnerships.
- Evaluate acquisition of Papoose Park from Village of Carol Stream.

Finance

- Remain Financially Sustainable
 - Work with District's bank to maximize investments and interest earnings.
 - Provide financial funding recommendations for the implementation of the Capital Improvement Plan.
- Use of operational repair and replacement, or capital funds.
 - Seek grant opportunities to offset expenses for operating or capital expenses.
- Consider non-traditional grant and funding opportunities.

Human Resources & Administrative Services

- Review Park District Staffing Levels.
 - Explore consultants and tools that can assess current staffing levels and make recommendations.
- Successfully implement a new HRIS module to ERP Pro 9 financial software. Improve reports, application tracking, paperwork processing, scheduling and time and attendance features.
 - Eliminate duplicate systems and reduce operating costs.
- Create Staff Retention Program/Plan.
 - Assess success of current staff recognition programs and activities to identify opportunities for improvement.
 - Develop new initiatives to increase staff retention and satisfaction and promote a healthy, positive work environment.
- Provide staff training and development to support growth, succession planning, and retention.

Information Technology

- Create a comprehensive IT Replacement Plan to maximize efficiency.
 - Update network and workstation inventories.
 - Update peripheral inventories, including monitors, laser printers, receipt printers, data card printers, workstation cameras, keyboards, etc.
 - Determine items and quantity that should be in stock for critical replacements.
- Inventory all software systems.
 - Include software lifespan and upgrade needs.
 - Include maintenance schedules and any amenities to be suggested to improve efficiency.
- Complete Windows 11 hardware conversion by early 2027.

Marketing

- Develop a structured Communication Plan to effectively engage external partners, customers, and stakeholders.
- Assess and determine social media platforms, electronic communications.
 - Evaluation of benefit of unique pages.
 - Assess types of Platforms.
- Expand marketing and outreach to connect with non-users and bring users to facilities, and address language barriers.

Parks & Facilities

- Evaluate renovation and improvement needs for Simkus Recreation Center.
 - Design an upgraded HVAC System
- Create a safety program specific to tasks and duties of the Facility staff.
 - Example: roof inspection training
- Explore conversion of three landscape areas at the FVRC Entrance into community-based art installations.
 - Complete renovation of Appomattox Park to deliver an updated play environment to our community.
 - Complete renovation of Armstrong Park ball fields and hub.
- Increase quality of Park District athletic fields.
- Create a monthly blog for Parks & Facilities that reaches the public describing what the department accomplishes.
- Create community outreach boards at strategic locations throughout park system
 - Help to distinguish the District as a community leader.
- Utilize technology throughout Parks & Facilities for internal playground and facility inspections to maximize efficiency.

Recreation

- Elevate the overall quality of programs and special events by integrating emerging trends and/or updating current operations and analyzing competitors.
- Expand access to programming and facilities in the underserved areas of the community.
- Expand professional development opportunities to facilitate long-term succession plans and to support staff retention.
- Enhance training and development for part-time staff and volunteer coaches.

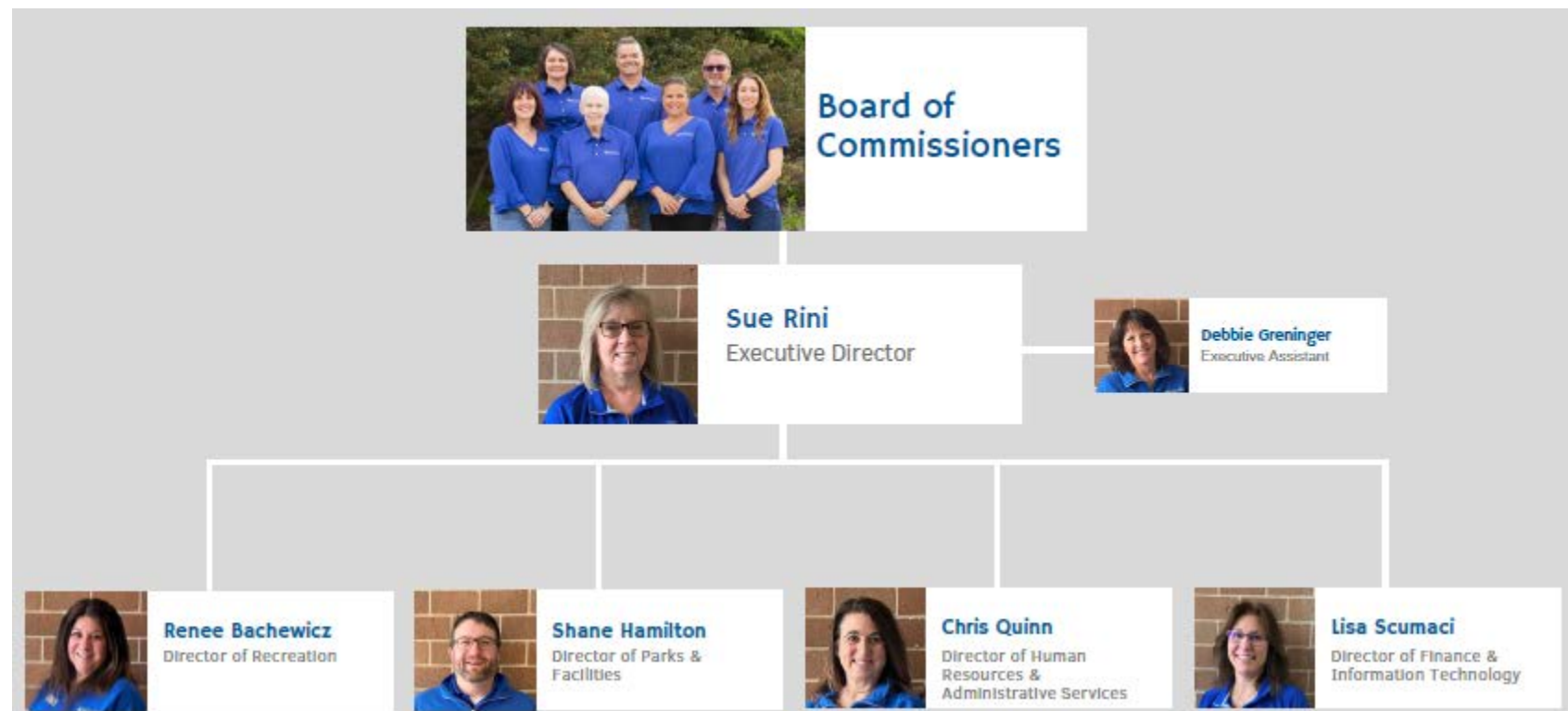
Risk Management

- Evaluate Safety Needs at all Park District Facilities.
 - Conduct assessments of each facility and create a master plan that includes a suggested budget and timeline.
- Develop a comprehensive safety training plan and annual training calendar.

Organizational Chart

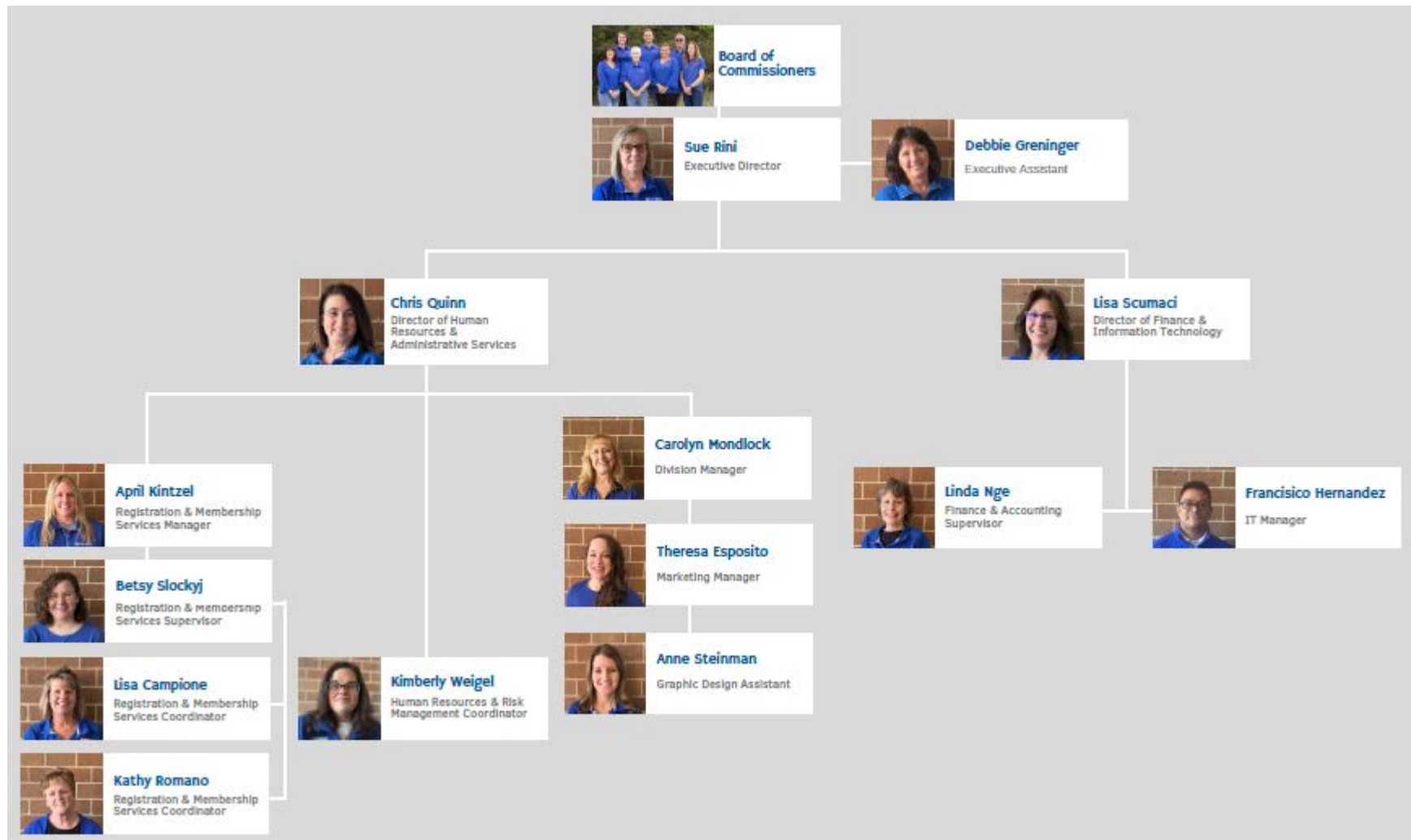
Senior Leadership

To accomplish organizational and departmental goals, the District relies on a staff of dedicated professionals. This plan continues to focus on opportunities for professional development and long-term succession planning. **The Board will be asked to approve the Organizational Chart in conjunction with the Proposed Budget for 2026.**



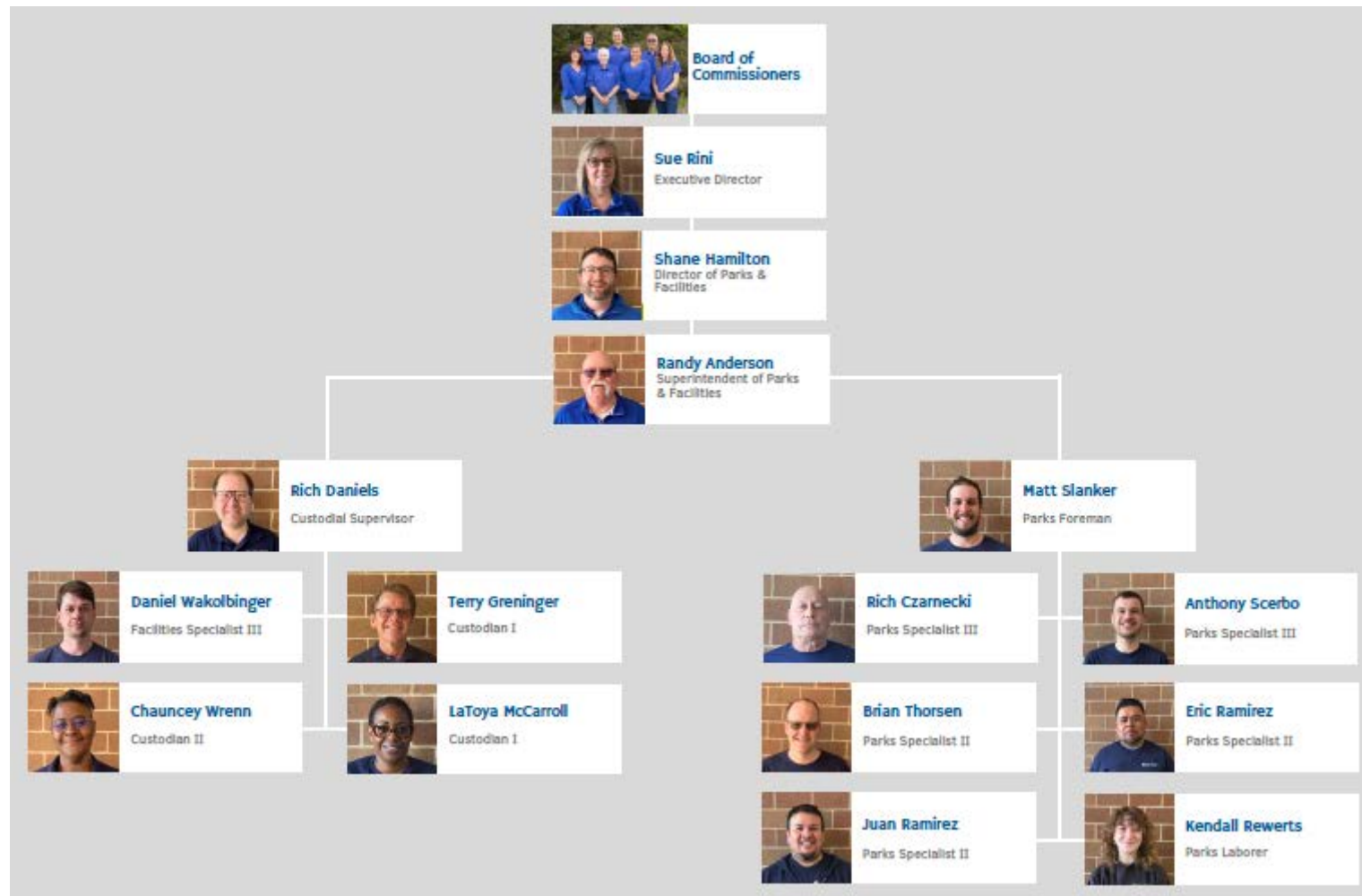
Organizational Chart

Finance & Administration



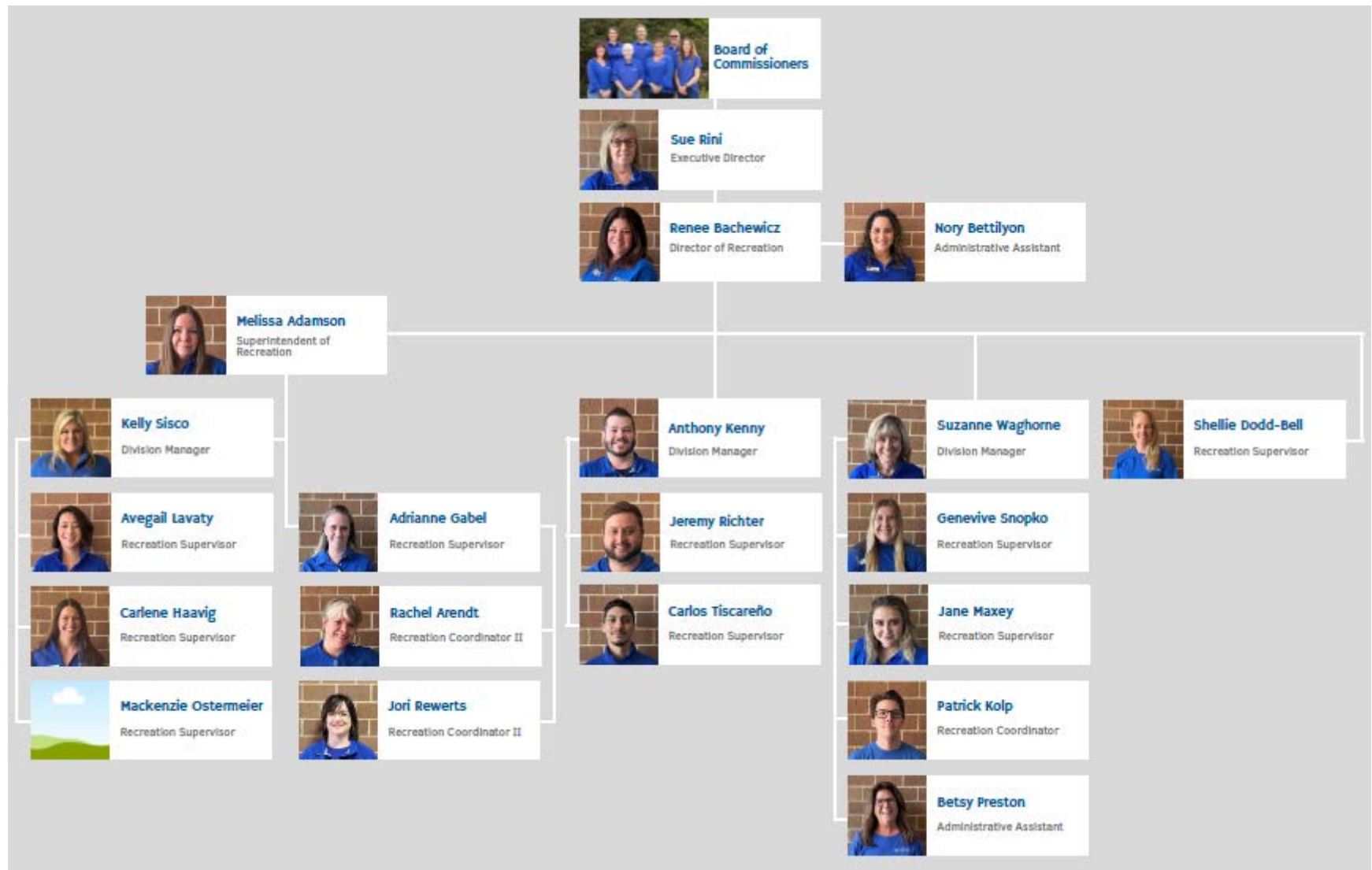
Organizational Chart

Parks & Facilities



Organizational Chart

Recreation



Full-Time Staff Wage Scale

The District conducted a Compensation Study in 2024 through the same agency who prepared the 2018 study. Using factors such as geographic location, population served, operating budget, and comparisons to other Park Districts with similar parameters, a wage scale is created. For the positions that crossover into the private sector, the scale blends 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 by 1-2% less than the proposed merit pool. This year the scale was adjusted by 2.5% (or 1.5% less than the 4.0% merit percentage).

Minimum Wage and Part-Time Wage Scale

The Part-Time Staff Wage Scale saw significant yearly adjustments due to Illinois minimum hourly wage increases that started in 2020 with an increase from \$8.25 to \$10.00, and ended in January of 2025 at \$15.00/hour. This is the first year since 2020 where the Part-Time Wage Scale was not adjusted due to a \$1/hour required increase to the hourly rate. To compete with private sector employers, the District sets a \$16/hour minimum for individuals age 18 and over, and \$15/hour for those ages 16-17.

Below are the updated 2026 Wage Scales; one for Full-Time Staff, and one for Part-Time Staff. **The Board will be asked to approve the District's Wage Scales in conjunction with the Proposed Budget for 2026.**

Full-Time Wage Scale

Carol Stream Park District			Based on Compensation Study in 2024		
Pay Grade Assignments/Wage Scale - 2026			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
Full-Time Staff | Full Time Equivalent | Reg Part-Time Staff					
Approved at Board Meeting of:					
Pay Grade	FLSA Status	Position Title	Range Minimum	Range Midpoint	Range Maximum
ED	E	Executive Director	\$138,235	\$172,794	\$207,353
			\$66.46	\$83.07	\$99.69
14	E	Deputy Director	\$118,640	\$148,300	\$177,960
			\$57.04	\$71.30	\$85.56
13	E	Director of Finance & Information Technology	\$105,184	\$131,480	\$157,776
	E	Director of Recreation	\$50.57	\$63.21	\$75.85
12	E	Director of Human Resources & Administrative Services	\$95,100	\$118,875	\$142,651
	E	Director of Parks and Facilities	\$45.72	\$57.15	\$68.58
11		No positions evaluated	\$85,983	\$107,479	\$128,975
			\$41.34	\$51.67	\$62.01
10		No positions evaluated	\$77,740	\$97,176	\$116,611
			\$37.38	\$46.72	\$56.06

Full-Time Wage Scale

Carol Stream Park District			Based on Compensation Study in 2024		
Pay Grade Assignments/Wage Scale - 2026			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
Full-Time Staff | Full Time Equivalent | Reg Part-Time Staff					
Approved at Board Meeting of:					
Pay Grade	FLSA Status	Position Title	Range Minimum	Range Midpoint	Range Maximum
9	E	Superintendent of Recreation	\$70,288	\$87,860	\$105,432
		Superintendent of Parks & Facilities	\$33.79	\$42.24	\$50.69
8	E	Division Manager - Marketing & Communications	\$63,549	\$79,437	\$95,324
	E	Division Manager – Athletics & Affiliates	\$30.55	\$38.19	\$45.83
	E	Division Manager – Rentals, Events, Concessions, Mini Golf, Parties			
	E	Division Manager – ActivKids, Camp, Forever Young, Preschool, Aquatics			
7	E	IT Manager	\$57,457	\$71,821	\$86,186
	E	Marketing Manager	\$27.62	\$34.53	\$41.44
	E	Registration Services Manager			
6	E	Accounting Supervisor	\$51,949	\$64,936	\$77,923
	NE	Executive Assistant	\$24.98	\$31.22	\$37.46
	NE	Park Foreman			

Full-Time Wage Scale

Carol Stream Park District			Based on Compensation Study in 2024		
Pay Grade Assignments/Wage Scale - 2026			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
Full-Time Staff | Full Time Equivalent | Reg Part-Time Staff					
Approved at Board Meeting of:					
Pay Grade	FLSA Status	Position Title	Range Minimum	Range Midpoint	Range Maximum
5	E	Recreation Supervisor - ActivKids, Camp, Forever Young	\$46,969	\$58,711	\$70,453
	E	Recreation Supervisor - Athletics	\$22.58	\$28.23	\$33.87
	E	Recreation Supervisor - Concessions, CCMG and Parties			
	E	Recreation Supervisor - Fitness and Sponsorships			
	E	Recreation Supervisor - Gymnastics and Performing Arts			
	NE	Recreation Supervisor - Preschool			
	E	Recreation Supervisor - Rentals and Special Events			
	E	Human Resource Specialist			
	NE	Parks Specialist III			
	NE	Facilitiy Specialist III			
	E	Registration Services Supervisor			
4	NE	Administrative Assistant - Recreation	\$42,466	\$53,082	\$63,699
	NE	Administrative Assistant - Rentals	\$20.42	\$25.52	\$30.62
	NE	Custodial Supervisor			
	NE	Facility Specialist II			
	NE	Parks Specialist II			

Full-Time Wage Scale

Carol Stream Park District			Based on Compensation Study in 2024		
Pay Grade Assignments/Wage Scale - 2026			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
Full-Time Staff | Full Time Equivalent | Reg Part-Time Staff					
Approved at Board Meeting of:					
Pay Grade	FLSA Status	Position Title	Range Minimum	Range Midpoint	Range Maximum
3	NE	Building Supervisor/Custodian	\$38,395	\$47,994	\$57,592
	NE	Recreation Coordinator – Events, Rentals, Parties, Conc., CCMG	\$18.46	\$23.07	\$27.69
	NE	Recreation Coordinator - Gymnastics			
	NE	Recreation Coordinator - Performing Arts			
	NE	Registration Coordinator - Full Time			
2	NE	Custodian II	\$34,714	\$43,393	\$52,071
			\$16.69	\$20.86	\$25.03
1	NE	Custodian I	\$31,386	\$39,233	\$47,079
	NE	Parks Specialist I	\$15.09	\$18.86	\$22.63

Part-Time Wage Scale

Carol Stream Park District			Minimum Wage Adjustment for 2025		
Pay Grade Assignments/Wage Scale - 2026			CSPD 18+ min Wage = \$16/hr		
<u>Part Time | Seasonal | Program Staff</u>			(16-17 yr old) Min Wage = \$15/hr		
Approved at Board Meeting of:			NOTE: IL Adult Min Wage 18+ = \$15/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	Pool Cashier			
	NE	Concessions Attendant			
	NE	Custodian I			
	NE	Dance Instructor Assistant			
	NE	Fitness Attendant			
	NE	Gymnastics Instructor			
	NE	Mini Golf Attendant			
	NE	Parks Specialist I - 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

Carol Stream Park District			Minimum Wage Adjustment for 2025		
Pay Grade Assignments/Wage Scale - 2026			CSPD 18+ min Wage = \$16/hr		
<u>Part Time | Seasonal | Program Staff</u>			(16-17 yr old) Min Wage = \$15/hr		
Approved at Board Meeting of:			NOTE: IL Adult Min Wage 18+ = \$15/hr		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
B	NE	ActivKids/Days Off Club Lead	\$ 16.20	\$ 20.25	\$ 24.30
	NE	Camp Lead Counselor			
	NE	Camp Coordinator			
	NE	Concessions Beverage Cashier			
	NE	Concessions, Rentals and Special Events Assistant			
	NE	Concessions Team Leader			
	NE	Custodian II			
	NE	Dance Instructor Lead			
	NE	Gymnastics Team Coach			
	NE	Mini Golf Team Leader			
	NE	Preschool Instructor Assistant			
	NE	Registration & Membership Specialist			
	NE	Supervisor on Duty			
	NE	Theater Vocal Coach			
C	NE	Marketing Assistant	\$ 17.40	\$ 21.75	\$ 26.10
	NE	Preschool Instructor			
	NE	Registration & Membership Coordinator			
	NE	Swim Lesson Coordinator			
	NE	Theater Musical Director			

Part-Time Wage Scale

Carol Stream Park District			Minimum Wage Adjustment for 2025		
Pay Grade Assignments/Wage Scale - 2026			CSPD 18+ min Wage = \$16/hr		
Part Time | Seasonal | Program Staff			(16-17 yr old) Min Wage = \$15/hr		
Approved at Board Meeting of:			NOTE: IL Adult Min Wage 18+ = \$15/hr		
Pay Grade	FLSA	Job Title	Minimum	Midpoint	Maximum
D	NE	Preschool Lead Instructor	\$ 18.60	\$ 23.25	\$ 27.90
E	NE	Bus Driver	\$ 19.80	\$ 24.75	\$ 29.70
	NE	Fitness Instructor I			
	NE	Gymnastics Team Head Coach			
	NE	Graphic Design Assistant			
	NE	Swim Team Head Coach			
	NE	Facility and Safety Specialist			
F	NE	Fitness Instructor II	\$ 21.00	\$ 26.25	\$ 31.50
G	NE	Fitness Instructor III	\$ 23.00	\$ 28.75	\$ 34.50
	NE	Personal Trainor			
H	NE	Fitness Instructor IV	\$ 25.00	\$ 31.25	\$ 37.50
	NE	Personal Trainer Lead			

Finance & Information Technology**Administration & Finance**

- Tax receipts have been budgeted to match the needs of the 2026 budgeted expenses.
- ActiveNet financial processing fees are budgeted to increase by \$29,000 in correlation to a 4% fee increase and increased registrations.
- Interest income is budgeted to conservatively decrease by \$13,000 due to a reduction in interest rates, while continuing to use investment strategies to continue to grow fund balances.
- P-Card rebate is budgeted to increase by \$1,000 due to the increase in spending using the District's 5/3rd Bank Purchasing Card.
- Corporate and Recreation Funds are impacted over \$121,000 by a 27th pay period that happens every eleven years.
- Utility costs have increased by 20%; since facilities are budgeted in the Recreation Fund, which is the fund most impacted.

Information Technology

- The District's workstation replacements will continue to be completed in a ladder replacement schedule as needed over the next couple years for the Windows 10 Operating System end of life limitation.
- Implementation of the new HRIS/Time & Attendance module for our financial software is budgeted to provide more robust reports, application tracking, paperwork processing, scheduling and time and attendance features in one place that allows us to remove multiple other software.

Human Resources & Administrative Services**Human Resources**

- Full time salary budget reflects a 4.0% Merit Pool; this is not a guaranteed increase.
- The full-time wage scale was adjusted by 2.5%, which is 1.5% less than the 4% merit pool.
- The part-time wage scale was adjusted by 1.5% to remain competitive to private sector employers.
- Health insurance rates for PPO are increasing by 9.8%; HMO rates are increasing by 8.7%. The aggregate increase for 2026 is 9.25%.
 - The five-year average for PDRMA Health increases is 5.7% for PPO, which compares favorably to the 6.7% national average.
 - The five-year average for PDRMA Health increases is 6.2% for HMO which compares favorably to the 6.8% national average.
- IMRF employer rate will increase from the 2025 rate of 10.73% to 11.33% for 2026.

Marketing

- Budgeted to add three more Communication Boards to our parks in 2026.
- The new website will improve the customer experience for registrations, and required an enhanced maintenance plan at a cost of \$3,600.

Safety & Risk Management

- \$4,000 has been budgeted for the next phase of updating the District's access control system. We will use that amount at either FVRC, or SRC depending on whether the FVRC system fails.

Recreation

Programming

- Recreation programming budgets reflect an overall increase in total revenue, based on 2025 performance and planned price adjustments.
- Repair and Replacement accounts continue to be utilized for future needs.
- A new Special Event pricing model will be implemented in 2026, featuring Free, Low Cost and Moderate Cost tiers to better align offerings with community accessibility.
- The District will have an increased presence at Village of Carol Stream events resulting in additional supply costs for possible inflatables or other added amenities.
- Added a promotional giveaway supply budget for Carol Stream Park District branded items to distribute at free community events promoting the District.
- Budget includes the purchase of parade t-shirts for commissioners and staff participating in the annual July 4th Parade.
- Funding from the Repair and Replacement budget will be used to purchase a new pitching mound to replace an aging mound, two new soccer benches for Red Hawk Park so that all playing fields are now equipped with player benches, and two new U10 soccer goals to replace aging goals.

Fountain View Recreation Center

- Fitness Membership revenue budgeted an increase based on 2025 year-end projections.
- JEM Guard Services budgeted to continue providing coverage for the indoor pool.
- Lap Swim, family all-inclusive fitness, and Indoor Track memberships are budgeted to increase.
- Fitness equipment replacements for 2026 are planned through Repair and Replacement funding.
- Blinds will be installed on the south-side indoor track windows to enhance member comfort.

Key Budget Points by Department - 2026

Coral Cove Water Park

- Season pass price will be reformatted to make individual passes more affordable. Super early bird, early bird and regular pricing sales will be offered.
- Fifteen additional pool chairs to be purchased.
- JEM Guard Services budgeted to continue providing coverage for the outdoor pool.
- Replacement of tables in the concessions area will begin in 2026 with the purchase of five new tables.

Coyote Crossing

- A concessions upgrade is planned to take advantage of the recent connection to city water. This improvement will allow for expanded menu offerings beyond prepackaged food items.

Parks & Facilities

1. Mosquito Abatement – We’ve received multiple communications from residents in regards to mosquito abatement in our ponds. Currently we don’t do any type of mosquito abatement in our waterways but it is becoming a hot topic throughout the County. Additionally, DuPage County has reached out to us about making a pond on Fair Oaks a test site; the County would install a mosquito trap and subsequently monitor that trap for mosquitos holding West Nile virus. When you couple those items together it became apparent we should insert some funding in the 2026 Annual Budget to treat our waterways for mosquitos as a show of good faith to the community.
2. McCaslin Park Beautification – for the past two years the Parks Department has dedicated 24 hours per week in the form of a full time employee at McCaslin Park maintaining the grounds. One of the items identified by that employee as an area of concern are three areas adjacent to the dugouts on fields 1-3. The turf in those areas simply will not grow due to the volume of foot traffic going in and out of the dugouts. We have budgeted to begin phasing in paver brick areas to in lieu of continuing to battle growing grass in those areas. We will do the work with our skilled in house labor so the budgeted funds are for supplies only, saving the District thousands of dollars.
3. Robotic floor and window machines – as staffing levels stay the same, the maintenance team constantly tries to look at how we can re-capture man hours by utilizing technology over people. If we can save time, that is the equivalent of hiring more bodies. After some research, staff has found machines that utilize AI type of technology to clean floors and wash windows robotically. By utilizing technology, we will be able to save man hours on those two tasks allowing staff to focus their attention on other maintenance concerns.

Key Budget Points by Department - 2026

4. Simkus Recreation Center HVAC Assessment – The District’s maintenance team has recommended a full assessment of the Simkus Recreation Center’s HVAC systems. Currently we have multiple systems heating and cooling the building. After the wooden gym floor incident, and some other various heating/cooling issues, staff believes our aging system may not be doing the job we want it to do at this time. This assessment will give us the answers we need as well as put a future plan together for phasing in a new system.

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.

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 budgeted?

The Capital Project Budget is generally a rolling budget. Staff presents quarterly updates throughout the year. Some capital improvements are considered maintenance, or part of an overall repair and replacement plan. Other projects are suggested by staff in response to community needs, emerging trends, facility improvements, or program area growth. Part of the Capital budget is funded through earned revenue transfers from operating funds to the capital fund. It is also funded through issuance of bonds and grants.

4. How is the Bond & Interest Fund budgeted?

The Bond and Interest Fund is directly aligned with the District's debt schedule and levy allocations. It is adjusted anytime 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.

Special Recreation – Fund 25:**1. What are ADA Capital / Park Improvements?**

These represent expenses associated with the removal of a physical barrier. Due to increasing inclusion costs, we will not budget any capital improvements out of the Special Recreation Fund in 2026 until we can rebuild the fund.

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.

Capital Fund – Funds 32/43**1. What happens to the capital improvements projects prioritized by the Park Board?**

They are currently being reported on the ongoing Capital Improvement Plan worksheet as 'unfunded' projects. Staff will continue to seek grant funds, partnerships, or creative funding methods to make those projects possible. They could also be funded with a future transfer of earned revenues into the Capital Budget, or a subsequent bond issuance.

Statistical & Supporting Information

Tax Revenue

In November of 2025 the Park Board passed a resolution estimating the funds to be collected by taxation in 2026 for the tax year 2025 (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 2025 and aligns with 2026 expenses. 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.

We have carefully estimated on our own to the 9.62% increase and the CPI amount of 2.9%. The townships provided estimated changes for new growth and reassessment of property values in time for the Resolution approval in November.

The actual non-ballooned tax rate of .5536 represents an estimated decrease from the previous year's final tax rate which was .5964, and is primarily due to the increase in new growth and property values.

The following 4 charts provide additional data on tax revenue.

2026 Tax Allocation (Page 45) – this chart reflects how taxes to be collected by the District will be allocated to their appropriate funds. The percentages are based on the 2026 budgeted amounts.

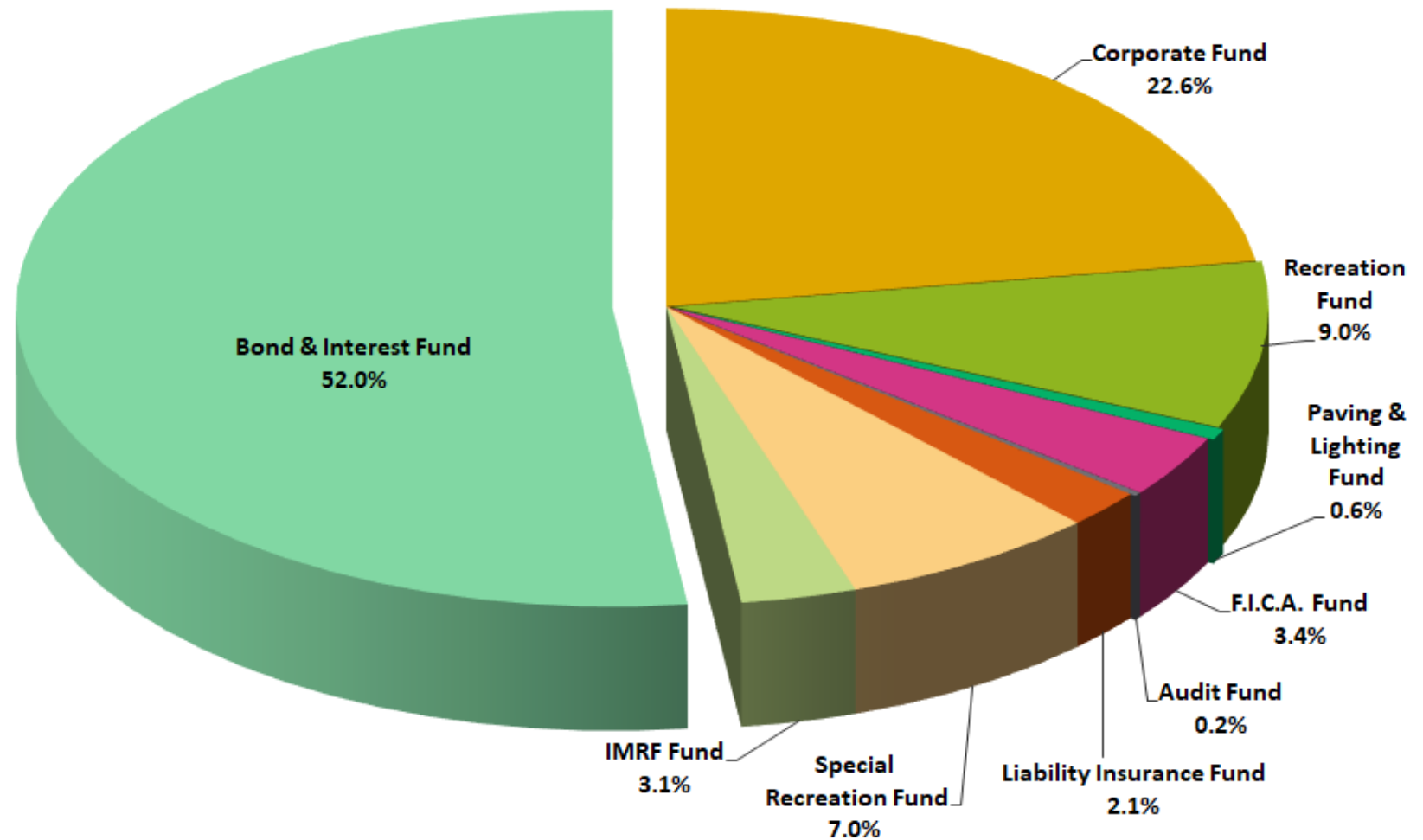
Comparison to Local Taxing Bodies – this chart serves as a reference and reflects the breakdown of taxes collected by other local bodies during 2025 (the year just ending) which is the most recent tax bill currently available for comparison.

- ✓ **Page 46** reflects residents whose households fall into Community Consolidated School District 93, and Glenbard High School District 87.
- ✓ **Page 47** reflects residents whose households fall into Benjamin School District 25, and Community High School District 94.
- ✓ **Page 48** reflects residents whose households fall into Unit School District U46 for both elementary and high school.

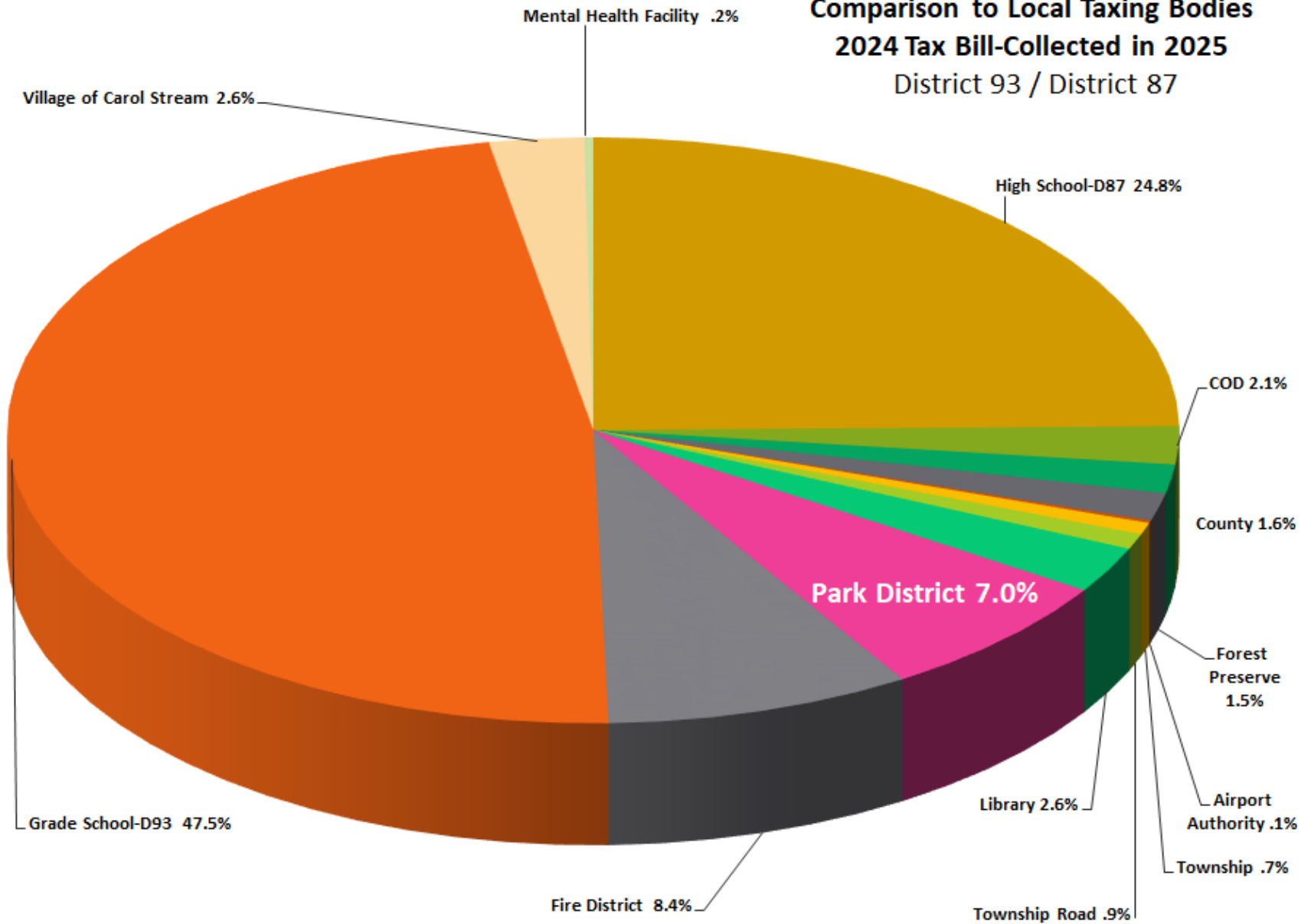
EAV and Tax Rate Trends (Page 49) – this chart shows a history of the District's tax rates and EAV (Equalized Assessed Value).

- The District's EAV is estimated to reach \$2,106,782,658.
- The increase in taxes collected in the two main operating funds (Corporate and Recreation) has increased by \$1,329,061 since 2014; this is an annual average of \$120,824 and includes increases caused by new growth.

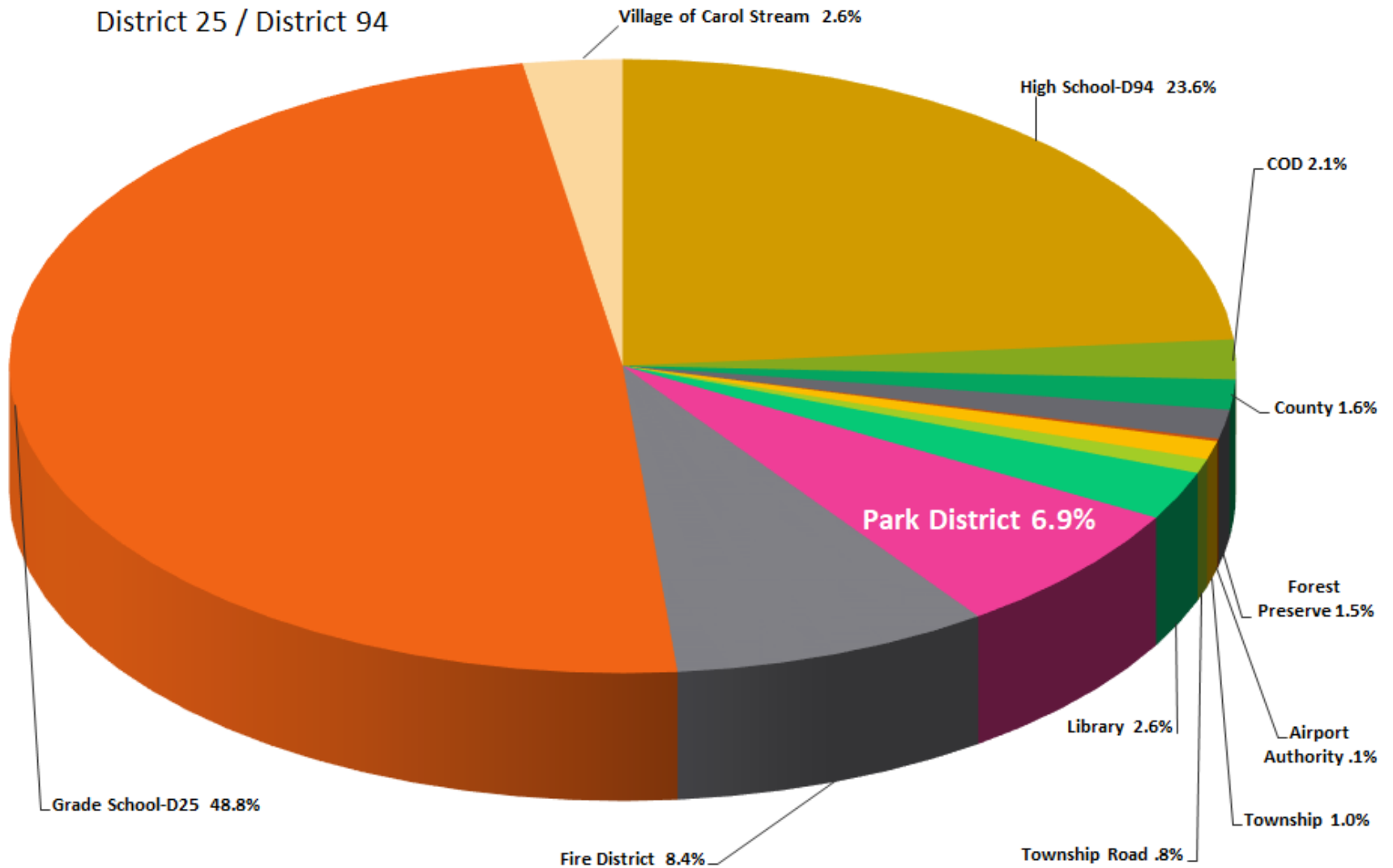
Tax Revenue Allocation 2026



Comparison to Local Taxing Bodies
2024 Tax Bill-Collected in 2025
District 93 / District 87



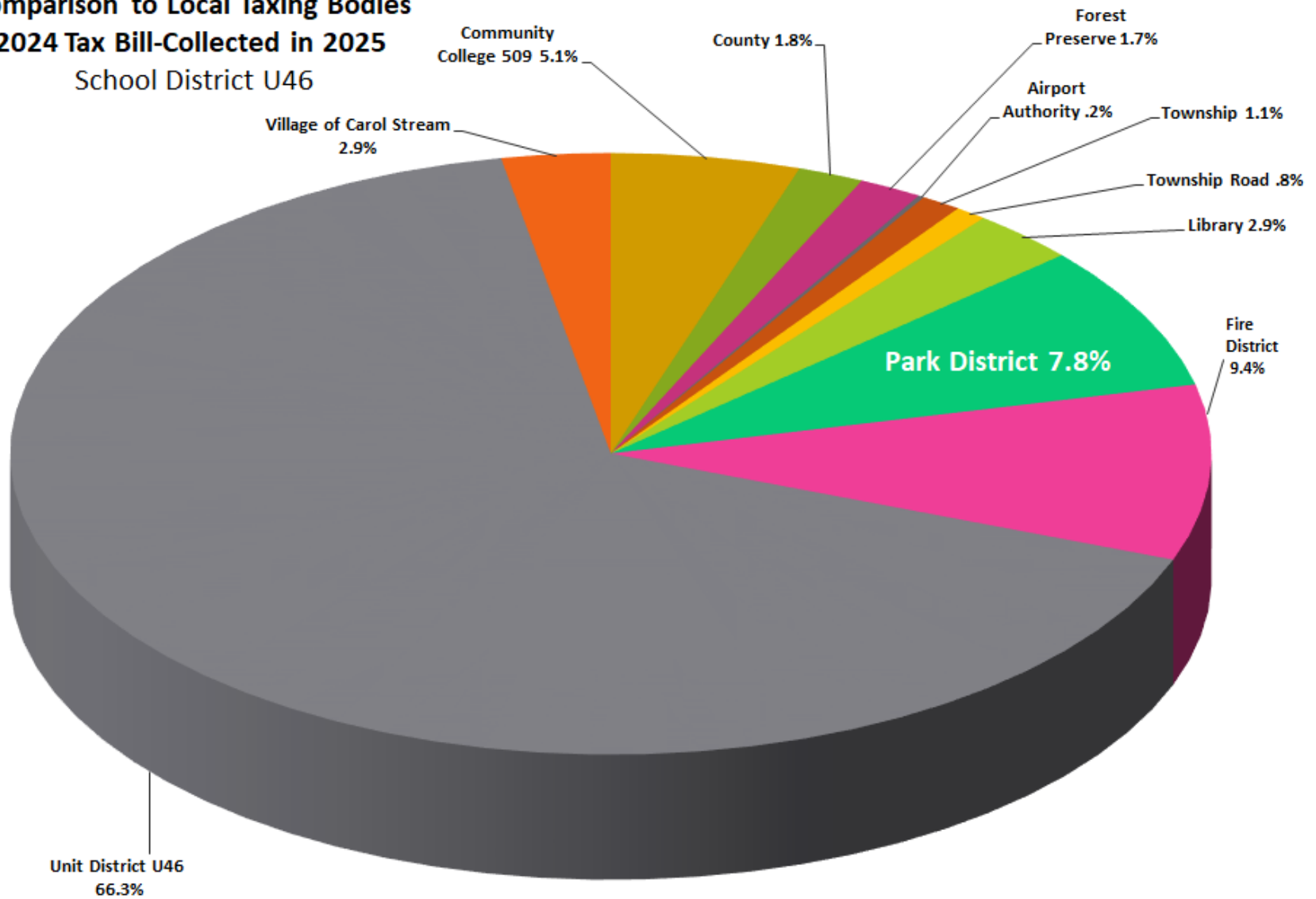
Comparison to Local Taxing Bodies
2024 Tax Bill-Collected in 2025
District 25 / District 94



Comparison to Local Taxing Bodies

2024 Tax Bill-Collected in 2025

School District U46



EAV & Tax Rate Trends

EAV & TAX RATE TRENDS											
											These Rates are PROPOSED/ESTIMATED
FUND	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	Tax Year 2024	Tax Year 2025
	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025	Collected 2026
Corporate	0.1143	0.1107	0.1074	0.1058	0.1187	0.109	0.1294	0.1382	0.1332	0.1262	0.1215
Recreation	0.1029	0.0948	0.0932	0.0910	0.0691	0.0926	0.0779	0.0752	0.0713	0.0654	0.0494
Paving & Lighting	0.0025	0.0023	0.0023	0.0050	0.0049	0.0050	0.0032	0.0016	0.0034	0.0040	0.0033
Social Security	0.0232	0.0234	0.0219	0.0210	0.0216	0.0141	0.0150	0.0189	0.0204	0.0198	0.0185
Audit	0.0025	0.0019	0.0018	0.002	0.0024	0.0021	0.0016	0.0012	0.0012	0.0015	0.0011
Liability	0.0182	0.0187	0.0178	0.0169	0.0165	0.0165	0.0126	0.0086	0.0109	0.0092	0.0114
Special Rec	0.0400	0.0400	0.04	0.0400	0.0400	0.0400	0.0400	0.0400	0.0391	0.0387	0.0400
IMRF	0.0244	0.0227	0.0229	0.0198	0.0232	0.0189	0.0185	0.0180	0.0145	0.0175	0.0170
Bond & Interest	0.3282	0.3250	0.3233	0.3277	0.3206	0.3009	0.3483	0.341	0.3287	0.3141	0.2837
TOTAL	\$0.6562	\$0.6395	\$0.6306	0.6292	0.6170	0.5991	0.6465	0.6427	0.6227	0.5964	0.5460
Total Assessed Valuation	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	Tax Year 2024	Tax Year 2025
	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025	Collected 2026
	\$ 1,231,811,338	\$ 1,313,176,615	\$ 1,386,357,406	\$ 1,450,414,707	\$ 1,514,850,936	\$ 1,541,615,718	\$ 1,572,213,867	\$ 1,643,109,147	\$ 1,768,566,212	\$ 1,921,869,190	\$ 2,106,782,658
Change in EAV from previous year	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	Tax Year 2024	Tax Year 2025
	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025	Collected 2026
Annual	4.20%	6.61%	5.57%	4.62%	4.44%	1.77%	1.98%	4.51%	12.49%	16.97%	9.62%
Cummulative Since 2010	-24.23%	-17.63%	-12.05%	-7.43%	-2.99%	-1.22%	0.76%	3.29%	13.25%	23.24%	31.86%
Main Operating Funds (Corporate & Recreation)											
Total Taxes Collected	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	Tax Year 2024	Tax Year 2025
	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025	Collected 2026
Fund 10	1,406,120	1,452,473	1,492,264	1,531,687	1,792,692	1,678,857	2,019,905	2,230,945	2,308,858	2,368,847	2,756,783
Fund 20	1,265,877	1,243,869	1,290,782	1,317,560	1,043,563	1,426,258	1,220,718	1,232,675	1,249,026	1,248,369	1,246,156
TOTAL	2,671,997	2,696,342	2,783,046	2,849,247	2,836,255	3,105,115	3,240,624	3,463,619	3,557,884	3,617,216	4,002,939
Difference since 2015:											1,330,942
Average increase in taxes/year since 2015:											120,995

Tax vs. Non-Tax Revenues

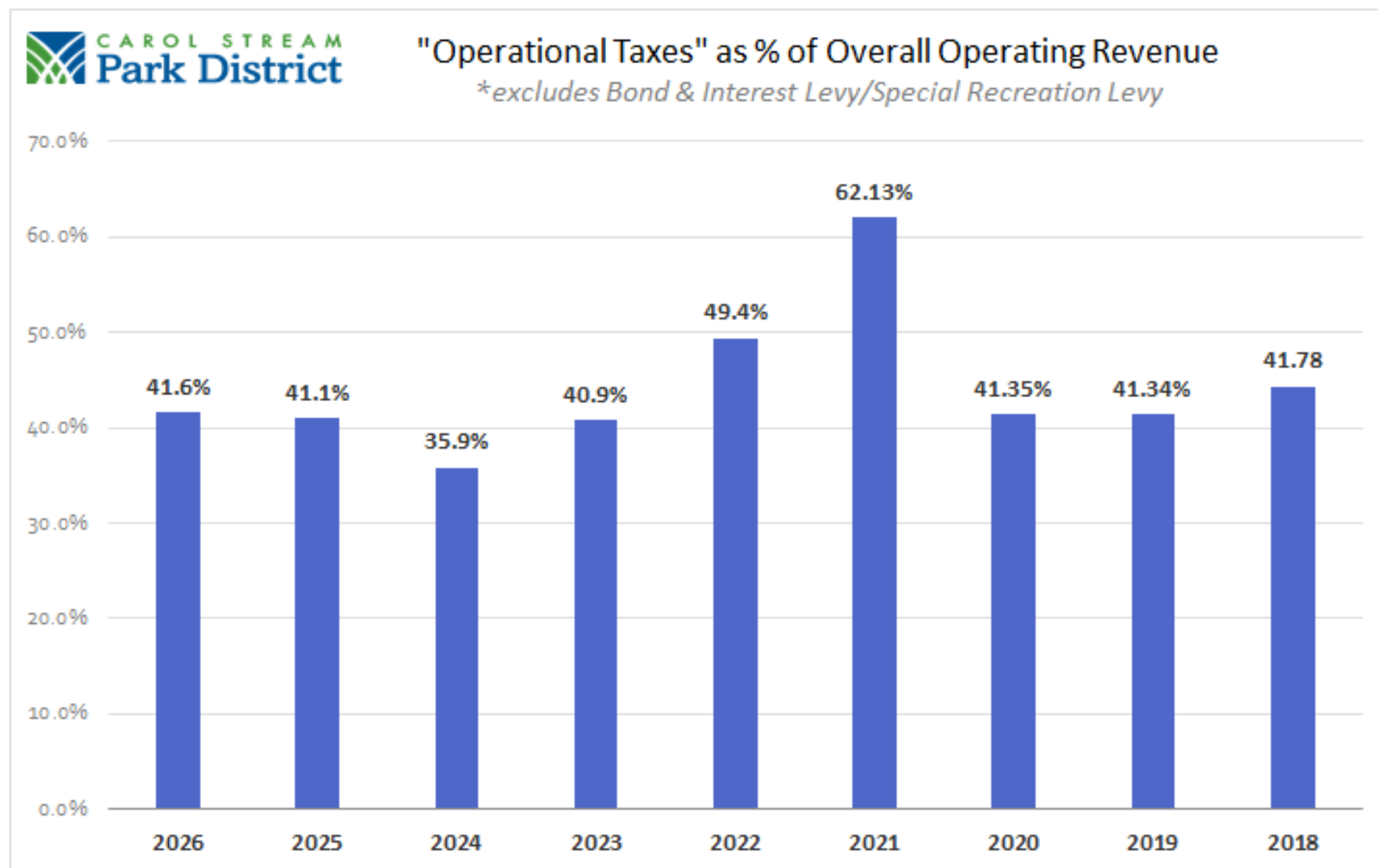
The overall operating revenues for the District are generated from two sources: taxes and earned revenues (fees, charges, interest). The target for the District is to maintain a 40/60 split on these two forms of revenue (excluding taxes collected for Bonds, and for Special Recreation purposes. We will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

In 2026, operational taxes will represent 41.6% of Overall Operating Revenue.

Year	Tax Revenues	Non-Tax Revenues
2026	41.6%	58.4%
2025	41.1%	58.9%
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%

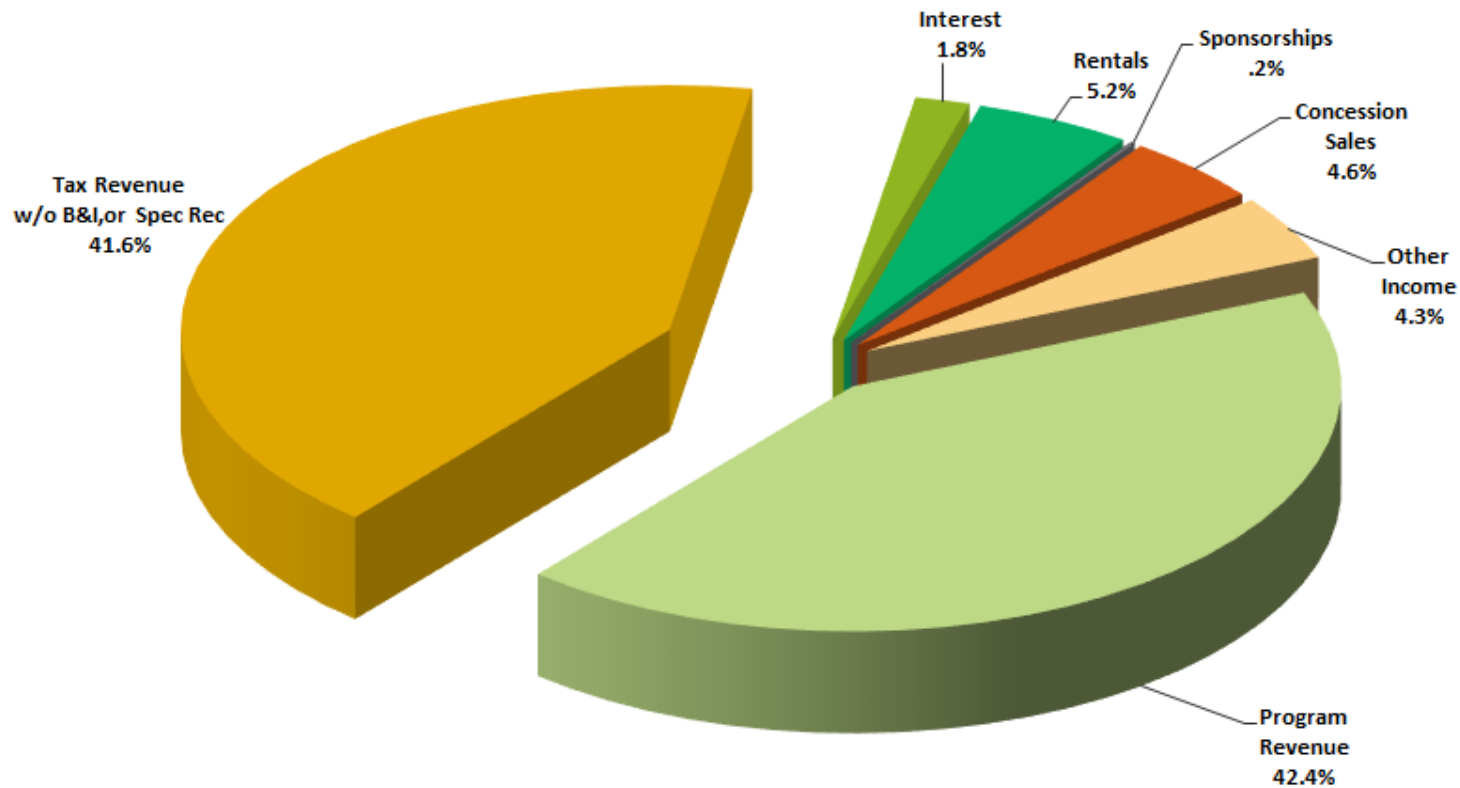
**Excludes taxes levied for bonds and special recreation.*

- ✓ The following graph represents Operational Tax as a % of Overall Operating Revenue (Taxes and Earned) **Page 51.**
- ✓ Details for the earned revenue categories are included on **Page 52.**



2026 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 2025 Fiscal Year, both the Corporate and Recreation Fund will close at their "Target Fund Balances".

(All values are estimated therefore some variance above or below above the target remain to account for unexpected circumstances.)

The **Recreation Fund** is primarily supported by earned revenues; only 14% of funding comes from taxes. Recreation staff continued to capitalize on high demand programming and services and more is planned in the 2026 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 favorable investment opportunities.

A **Fund Balance Snapshot** provides a quick scenario of the financial position against each fund target balance. **Page 55**

A **Fund Balance Projection** is based on 'forecasts' for the end of this current budget year as of the time this presentation was prepared. 2026 budgeted performance is included to reflect next year's projected ending balances. **Page 56**

Fund Balance “Snapshot”

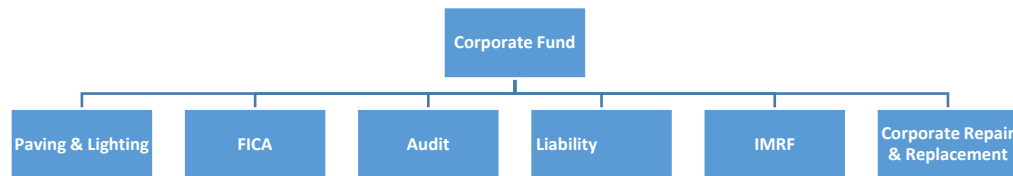
2026 Budget Snapshot

	Fund Categories													
	CORP FUND 10	CORP R&R FUND 11	REC R&R FUND 12	REC FUND 20	PAVING FUND 21	F.I.C.A. FUND 22	AUDIT FUND 23	LIABILITY FUND 24	SPEC. REC. FUND25	IMRF FUND 26	WRKG. CASH FUND 29	BOND FUND 30	CAPITAL FUNDS 32/42/43	CASH IN LIEU FUND 35
2025														
Starting Fund Balance	\$ 1,169,981	\$ 165,555	\$ 653,095	\$ 1,964,561	\$ 96,648	\$ 128,349	\$ 8,806	\$ 113,309	\$ 39,031	\$ 127,573	\$ 100,000	\$ 1,602,431	\$ 527,637	\$ 41,642
Forecasted Performance														
Revenue	\$ 2,816,401	\$ 66,621	\$ 203,657	\$ 7,299,066	\$ 76,490	\$ 378,627	\$ 28,684	\$ 200,453	\$ 748,006	\$ 334,645	\$ -	\$ 5,784,211	\$ 2,555,841	\$ 43,080
Expenses	\$ 2,702,553	\$ 81,200	\$ 165,695	\$ 6,855,761	\$ 116,120	\$ 366,820	\$ 29,620	\$ 237,621	\$ 754,899	\$ 326,781	\$ -	\$ 5,776,600	\$ 803,881	\$ 32,282
Net	\$ 113,848	\$ (14,579)	\$ 37,962	\$ 443,306	\$ (39,630)	\$ 11,807	\$ (936)	\$ (37,168)	\$ (6,893)	\$ 7,864	\$ -	\$ 7,611	\$ 1,751,960	\$ 10,798
Forecasted Ending Balance	\$ 1,283,829	\$ 150,976	\$ 691,056	\$ 2,407,867	\$ 57,018	\$ 140,156	\$ 7,870	\$ 76,140	\$ 32,138	\$ 135,437	\$ 100,000	\$ 1,610,042	\$ 2,279,597	\$ 52,440
2026														
Starting Fund Balance	\$ 1,283,829	\$ 150,976	\$ 691,056	\$ 2,407,867	\$ 57,018	\$ 140,156	\$ 7,870	\$ 76,140	\$ 32,138	\$ 135,437	\$ 100,000	\$ 1,610,042	\$ 2,279,597	\$ 52,440
Budgeted Performance														
Revenue	\$ 2,882,090	\$ 57,000	\$ 189,288	\$ 7,117,721	\$ 70,000	\$ 390,000	\$ 24,000	\$ 241,500	\$ 805,000	\$ 359,000	\$ -	\$ 5,976,724	\$ -	\$ -
Expenses	\$ 2,880,312	\$ 53,735	\$ 49,927	\$ 7,297,974	\$ 40,000	\$ 400,883	\$ 24,560	\$ 247,150	\$ 831,761	\$ 373,685	\$ -	\$ 6,037,108	\$ 919,813	\$ 52,440
Net	\$ 1,778	\$ 3,265	\$ 139,361	\$ (180,252)	\$ 30,000	\$ (10,883)	\$ (560)	\$ (5,650)	\$ (26,761)	\$ (14,685)	\$ -	\$ (60,384)	\$ (919,813)	\$ (52,440)
Budgeted Ending Balance	\$ 1,285,608	\$ 154,241	\$ 830,417	\$ 2,227,615	\$ 87,018	\$ 129,273	\$ 7,310	\$ 70,491	\$ 5,377	\$ 120,752	\$ 100,000	\$ 1,549,658	\$ 1,359,784	\$ 0
Budgeted Ending Balance:	\$ 1,285,608	\$ 154,241	\$ 830,417	\$ 2,227,615	\$ 87,018	\$ 129,273	\$ 7,310	\$ 70,491	\$ 5,377	\$ 120,752	\$ 100,000	\$ 1,549,658	\$ 1,359,784	\$ 0
NEW Target Balances:	\$1,200,130	\$ 200,000	\$ 600,000	\$2,038,989	per plans	\$ 100,221	\$ 6,140	\$ 61,787	per plans	\$ 93,421	\$ 100,000	per debt schedule	per plans	per plans

Fund Balance Projections

# FUND 10 - Corporate		Beginning Fund Balance 1/1/2025	Estimated Revenue 12/31/2025	Estimated Expenses 12/31/2025	Est. Ending Fund Balance 12/31/2025	Budgeted TAXES FY 2026	Budgeted Other Revenue FY 2026	Budgeted Expenses FY 2026	Est. Ending Fund Balance 12/31/2026	Corporate Fund Target	
										Target Balance	Variance to Target Balances
10-10	Corporate - Finance/Administration	\$ 1,169,981	\$ 2,755,323	\$ 936,238	\$ 1,283,829	\$ 2,560,090	\$ 321,000	\$ 1,073,240	\$ 1,285,608	\$ 1,200,130	\$ 85,478 <Over Target Balance Corporate
10-12	Corporate - Marketing/Communication		\$ -	\$ 237,445			\$ -	\$ 252,916		Note: Target calculation 5/12 annual oprtg expenses	
10-15	Corporate - Parks		\$ 61,078	\$ 1,268,925			\$ 1,000	\$ 1,275,396			
10-28	Corporate - Maintenance Facility		\$ -	\$ 33,146			\$ -	\$ 32,331			
10-62	Corporate - Registration Services		\$ -	\$ 226,799			\$ -	\$ 246,429			
11-00	Corporate - Repair/Replacement	\$ 165,555	\$ 66,621	\$ 81,200	\$ 150,976	\$ 32,000	\$ 25,000	\$ 53,735	\$ 154,241	\$ 200,000	\$ (45,759) <Under Target Balance Corp R&R
Total Corporate Fund		\$ 1,335,537	\$ 2,883,022	\$ 2,783,753	\$ 1,434,806	\$ 2,592,090	\$ 347,000	\$ 2,934,047	\$ 1,439,849	\$ 1,400,130	\$ 39,719 <Over Target Balance Corp/Corp R&R
# Ancillary Operating Funds										Ancillary Funds Targets	
21	Paving & Lighting Fund	\$ 96,648	76,490	116,120	\$ 57,018	\$ 70,000		\$ 40,000	\$ 87,018	per plans	n/a <Over Target Balance
22	F.I.C.A. Fund	\$ 128,349	378,627	366,820	\$ 140,156	\$ 390,000		\$ 400,883	\$ 129,273	\$ 100,221	\$ 29,052 <Over Target Balance
23	Audit Fund	\$ 8,806	28,684	29,620	\$ 7,870	\$ 24,000		\$ 24,560	\$ 7,310	\$ 6,140	\$ 1,170 <Over Target Balance
24	Liability Insurance Fund	\$ 113,309	200,453	237,621	\$ 76,140	\$ 240,000	\$ 1,500	\$ 247,150	\$ 70,491	\$ 61,787	\$ 8,703 <Over Target Balance
26	IMRF Fund	\$ 127,573	334,645	326,781	\$ 135,437	\$ 359,000		\$ 373,685	\$ 120,752	\$ 93,421	\$ 27,330 <Over Target Balance
Total Ancillary Funds		\$ 474,684	\$ 1,018,900	\$ 1,076,962	\$ 416,621	\$ 1,083,000	\$ 1,500	\$ 1,086,278	\$ 414,844	\$ 261,569	\$ 66,256 <Over Target Balance
CORP/R&R/ANCILLARY TOTALS		\$ 1,810,221	\$ 3,901,921	\$ 3,860,715	\$ 1,851,427	\$ 3,675,090	\$ 348,500	\$ 4,020,324	\$ 1,854,692	Combined Corporate/Corp R&R/Ancillary Target	
										\$ 1,661,699	\$ 192,993 <Over Target Balance
# FUND 20 - Recreation										Recreation Fund	
										Target Balance	Variance to Target Balances
20-10	Recreation - Finance/Administration	\$ 1,964,561	\$ 1,255,666	\$ 181,837	\$ 2,407,867	\$ 1,039,995	\$ 5,500	\$ 241,037	\$ 2,227,615	\$ 2,038,989	\$ 188,626 <Over Target Balance Recreation
20-12	Recreation - Marketing/Communication		\$ -	\$ 50,299			\$ -	\$ 50,577		Note: Target is calculated as 5/12 of annual operating expenses, excluding 50% of direct program expenses which are already covered by program revenue.	
20-13	Recreation - Fountain View Facility		\$ 19,653	\$ 609,181			\$ 20,904	\$ 582,909			
20-14	Recreation - Concessions		\$ 447,180	\$ 272,807			\$ 484,702	\$ 303,444			
20-15	Recreation - Facility Services		\$ -	\$ 522,471			\$ -	\$ 596,050			
20-23	Recreation - Simkus Facility		\$ 8,490	\$ 175,143			\$ -	\$ 188,329			
20-24	Recreation - Coral Cove Facility		\$ 66,170	\$ 293,183			\$ -	\$ 184,049			
20-26	Recreation - Evergreen Gym Facility		\$ -	\$ 11,077			\$ -	\$ 11,394			
20-60	Recreation - Programs		\$ 5,501,907	\$ 4,503,002			\$ 5,566,620	\$ 4,908,653			
20-62	Recreation - Registration Services		\$ -	\$ 135,548			\$ -	\$ 142,024			
20-64	Recreation - McCaslin		\$ -	\$ 75,349			\$ -	\$ 64,405			
20-65	Recreation - Miniature Golf		\$ -	\$ 25,865			\$ -	\$ 25,104			
12-00	Recreation - Repair/Replacement	\$ 653,095	\$ 203,657	\$ 165,695	\$ 691,056		\$ 189,288	\$ 49,927	\$ 830,417	\$ 600,000	\$ 230,417 <Over Target Balance Recreation R&R
REC/R&R TOTALS		\$ 2,617,656	\$ 7,502,723	\$ 7,021,456	\$ 3,098,923	\$ 1,039,995	\$ 6,267,014	\$ 7,347,901	\$ 3,058,032	Combined Recreation (and) Recreation R&R	
										\$ 2,638,989	\$ 419,042 <Over Target Balance Rec/Rec R&R
# Capital, Cap-Exempt, Special Rec, Bond/Interest, Working Cash											
25	Special Recreation Fund	\$ 39,031	\$ 748,006	\$ 754,899	\$ 32,138	\$ 800,000	\$ 5,000	\$ 831,761	\$ 5,377		
29	Working Cash Fund	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000		
30	Bond & Interest Fund	\$ 1,602,431	\$ 5,784,211	\$ 5,776,600	\$ 1,610,042	\$ 5,976,724	\$ -	\$ 6,037,108	\$ 1,549,658		
32-42-43	Capital Improvement Funds	\$ 527,637	\$ 2,555,841	\$ 803,881	\$ 2,279,597	\$ -	\$ -	\$ 919,813	\$ 1,359,784		
35	Cash in Lieu Fund	\$ 41,642	\$ 43,080	\$ 32,282	\$ 52,440	\$ -	\$ -	\$ 52,440	\$ 0		
Totals		\$ 6,738,618	\$ 20,535,782	\$ 18,249,833	\$ 9,024,567	\$ 11,491,809	\$ 6,620,514	\$ 19,209,347	\$ 7,927,544		
						Total Rev:	\$ 18,112,323				

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



The 2026 target balance for the Corporate Fund individually is \$1,200,130.

- We have budgeted to end 2026 at \$1,285,608.
- This is \$85,478 over the target.

The 2026 target balance for the Corporate Repair & Replacement Fund is \$200,000 – THIS IS A SELF-DESIGNATED TARGET ONLY.

- We have budgeted to end 2026 at \$154,241.
- This is \$45,759 under the target.

The 2026 target balance for combined Ancillary Funds is \$261,569 – The Paving & Lighting Fund does not have a target balance; we levy per needs. The FICA/Audit/Liability/IMRF funds have a target balance of 3-6 months, but we use 5/12th for charting purposes.

- We have budgeted to end 2025 at \$414,844.
- This is \$66,256 over the target (or \$153,274 over target if you include the Paving & Lighting fund balance.)

The 2026 target balance for the Combined Corporate, Corporate Repair & Replacement, and Ancillary Funds is \$1,661,699.

- We have budgeted to end 2026 at \$1,854,692.
- This is \$192,993 above target.

Fund Descriptions
Recreation

The **Recreation Fund** is supported by earned revenue (86%) and tax dollars (14%). 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 2026 target balance for the Recreation Fund is \$2,038,989.

- We have budgeted to end 2026 at \$2,236,068.
- This is \$197,078 over the target.

The 2026 target balance for the Recreation Repair & Replacement Fund is \$600,000.

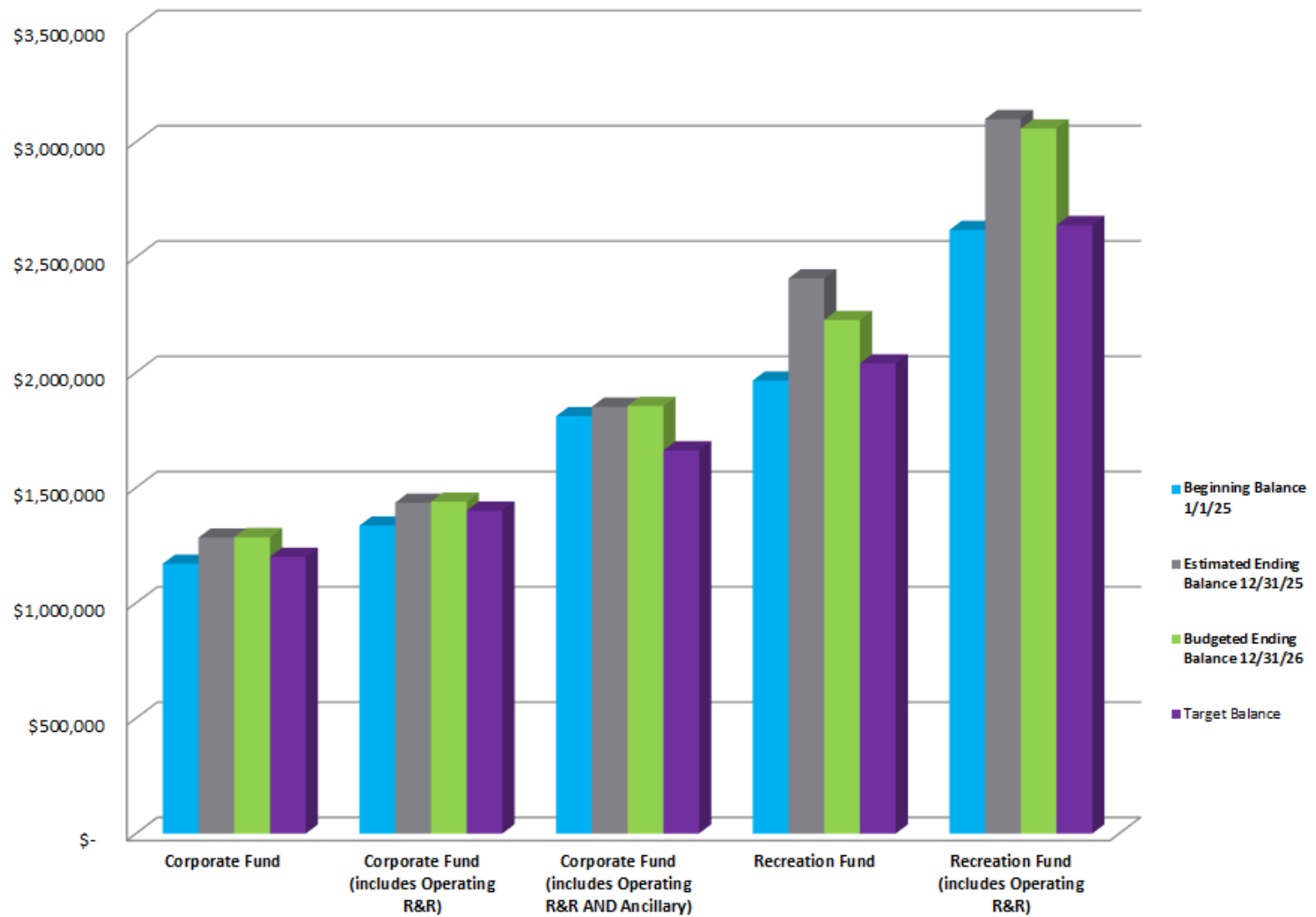
- We have budgeted to end 2026 at \$822,417.
- This is \$222,417 over the target.

The target balance for the Combined Recreation and, Recreation Repair & Replacement Funds is \$2,638,989.

- We have budgeted to end 2026 at \$3,058,484.
- This is \$419,495 over the target.

Page 59 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 removing physical barriers and accommodating accessibility, supporting capital projects with accessible features, fulfilling the ADA Transition Plan, and providing inclusion services to program participants.

- Rising inclusion costs have limited the use of these dollars to fund accessible improvements for park renovations, and slowed the implementation of the ADA Transition Plan. We will not budget any capital improvements in 2026; instead we will let the fund recover. We'll reevaluate future projects and advancing the ADA Plan after the close of the 2026 budget year.

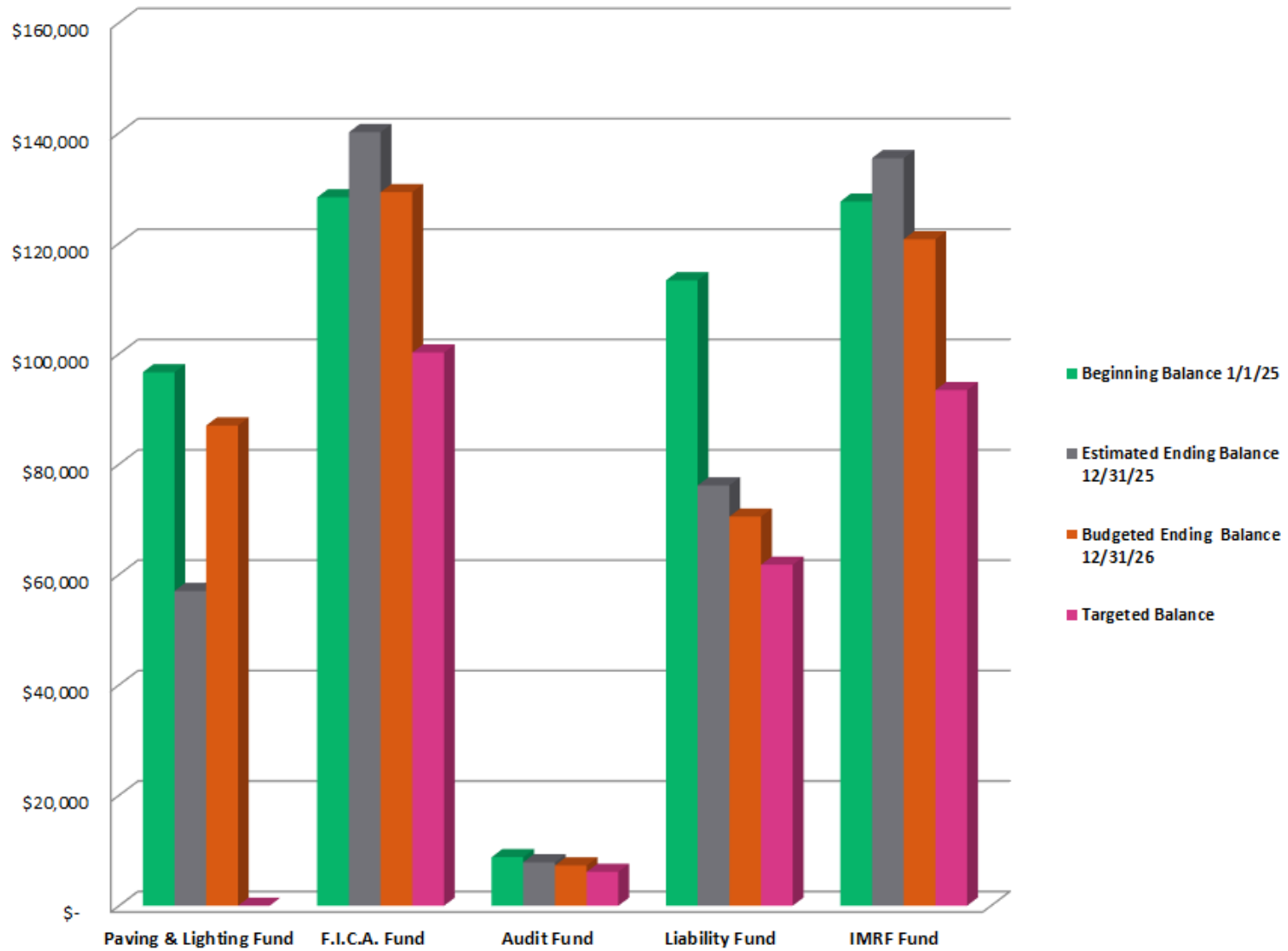
The **Bond and Interest Fund** has no target, but receives taxes equal to the scheduled bond and interest payments each year. The balance of the fund varies due to the timing of tax receipts, and payment due dates.

The Capital Fund receives money from transfers of earned revenue in the Corporate and Recreation Funds that represent values above target balances, and from sales of bonds. The Capital Improvement budget lays out projects based on scheduled maintenance, repair and replacement schedules, and Board direction from staff recommendations. It is considered a "rolling budget."

The Capital Improvement Plan will continue to be presented quarterly.

Page 61 reflects the Capital and Cap-Exempt Funds performance in relation to their targets.

Performance Against Target
Capital & Cap-Exempt



Repair & Replacement Funds

Operational Repair & Replacement Funds

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

Earned revenues are shifted to specific categories as part of annually budgeted expenses. 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 on pages 64-68 show how funds have been successfully built and used over the last ten years.

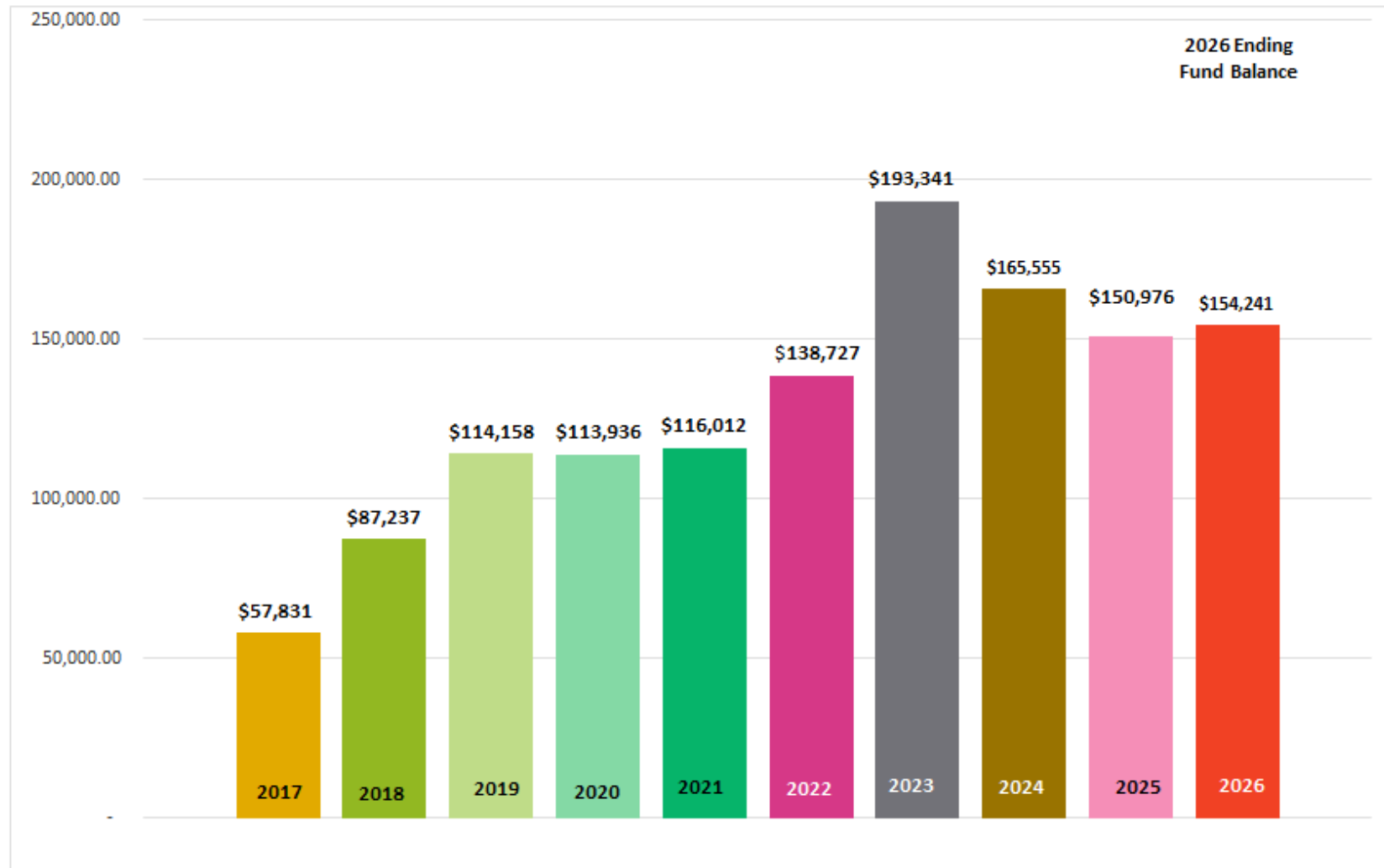
Corporate Repair & Replacement Fund

Corporate Operational Repair/Replacement				
Fiscal Year Ending	General	Bark Park	IT Replace / Summary	Totals / Ending Balances
	11-7XX	11-724	11-713	
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
Revenues	13,203.46	1,290.00	49,423.10	63,916.56
Expenditures	-	-	(9,302.91)	(9,302.91)
12/31/2023	73,396.63	8,038.73	111,905.33	193,340.69
Revenues	2,809.82	960.00	54,694.23	58,464.05
Expenditures	(10,500.00)	-	(75,749.58)	(86,249.58)
12/31/2024	139,103.08	17,037.46	202,755.31	165,555.16
PROJECTED:				
Revenues	1,462.00	-	65,158.64	66,620.64
Expenditures	(30,000.00)	-	(51,199.57)	(81,199.57)
12/31/2025	176,271.53	26,036.19	307,564.36	150,976.23
BUDGETED:				
Revenues	-	-	57,000.00	57,000.00
Expenditures	-	-	(53,735.00)	(53,735.00)
12/31/2026	176,271.53	26,036.19	310,829.36	154,241.23

CORPORATE Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2017 - 2026



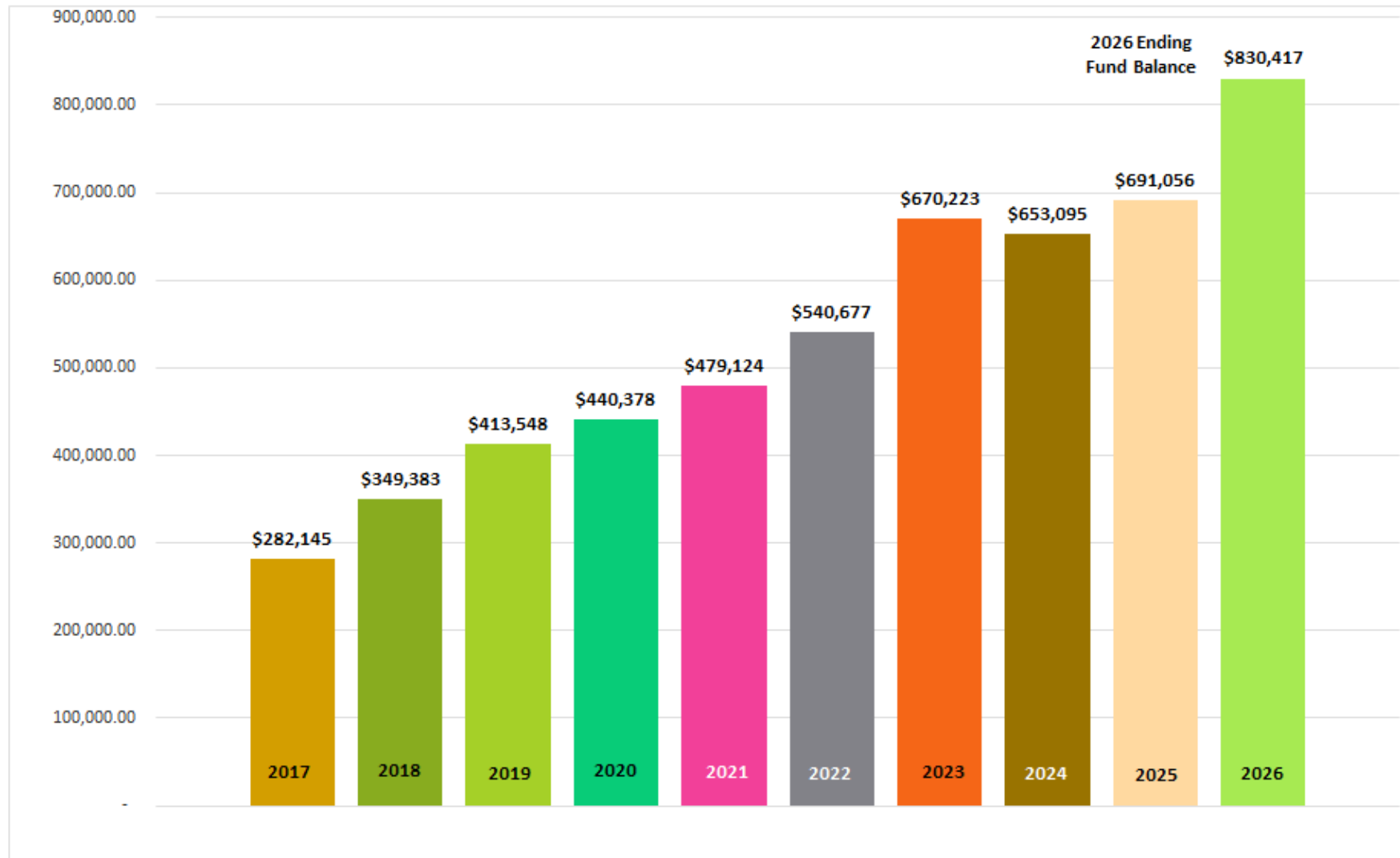
Recreation Repair & Replacement Fund

Recreation Operational Repair/Replacement													
Fiscal Year Ending	Program Surcharge & Preschool	CSYFA / GBN Turf	R/R - Gym Rentals	R/R - FVRC/SRC Rentals	D87 IGA / FVRC Pool	R/R - FVRC Pool/Swim Lessons	R/R - Fitness	R/R - CCWP	R/R - McCaslin /Fields	R/R - CCMG	R/R - Concessions - MCC/CCWP/FV	R/R - Sponsorship /Advertising	Totals / Ending Balances
	12-413/7XX	12-702	12-745	12-743/744	12-748	12-748/750	12-749	12-753	12-760/702	12-761	12-791	12-795	
12/31/2017	8,765.00	28,000.00	-	-	140,000.00	-	85,225.70	4,662.49	9,099.75	6,392.00	-	-	282,144.94
Revenues	17,927.50	4,000.00	-	-	35,000.00	-	47,143.00	3,005.00	7,828.50	2,741.75	4,872.11	-	122,517.86
Expenditures	(4,390.00)	-	-	-	-	-	(44,633.83)	(140.11)	(4,570.00)	(1,545.92)	-	-	(55,279.86)
12/31/2018	22,302.50	32,000.00	-	-	175,000.00	-	87,734.87	7,527.38	12,358.25	7,587.83	4,872.11	-	349,382.94
Revenues	21,078.25	-	4,964.60	-	35,000.00	-	39,651.35	2,962.37	7,315.75	2,882.50	5,422.95	-	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	41,012.84	32,000.00	4,964.60	-	195,315.00	-	107,866.62	4,219.75	7,404.00	10,470.33	10,295.06	-	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)
12/31/2020	41,012.84	32,000.00	3,899.13	-	230,315.00	-	108,410.32	4,219.75	7,404.00	2,821.83	10,295.06	-	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)
12/31/2021	38,368.99	32,000.00	3,899.13	-	265,315.00	-	118,425.32	4,219.75	3,779.18	2,821.83	10,295.06	-	479,124.26
Revenues	2,001.00	-	14,321.18	-	35,000.00	685.00	24,136.31	3,366.66	29,187.75	2,027.12	7,677.98	-	118,403.00
Expenditures	(2,348.39)	-	-	-	(29,376.54)	-	(7,188.56)	-	(17,937.00)	-	-	-	(56,850.49)
12/31/2022	38,021.60	32,000.00	18,220.31	-	270,938.46	685.00	135,373.07	7,586.41	15,029.93	4,848.95	17,973.04	-	540,676.77
Revenues	12,099.25	-	16,631.23	13,549.67	35,000.00	3,264.76	28,325.21	4,667.88	26,607.00	1,795.90	10,035.64	27,984.61	179,961.15
Expenditures	-	-	(1,899.50)	-	(23,661.16)	(611.10)	(5,597.52)	-	(16,845.00)	(360.21)	(1,440.84)	-	(50,415.33)
12/31/2023	50,120.85	32,000.00	32,952.04	13,549.67	282,277.30	3,338.66	158,100.76	12,254.29	24,791.93	6,284.64	26,567.84	27,984.61	670,222.59
Revenues	12,114.50	-	22,329.92	16,160.07	35,000.00	4,565.01	49,313.61	5,104.69	29,330.68	2,126.48	21,267.98	15,160.01	212,472.95
Expenditures	(10,931.00)	-	-	-	(189,000.00)	-	(29,670.00)	-	-	-	-	-	(229,601.00)
12/31/2024	51,304.35	32,000.00	55,281.96	29,709.74	128,277.30	7,903.67	177,744.37	17,358.98	54,122.61	8,411.12	47,835.82	43,144.62	653,094.54
PROJECTED													
Revenues	8,654.00	-	23,940.00	15,625.00	35,000.00	5,725.00	56,275.00	4,875.00	30,519.00	1,914.00	21,130.00	-	203,657.00
Expenditures	-	-	-	(10,000.00)	(37,045.44)	-	(49,622.27)	-	(26,392.13)	-	(42,635.53)	-	(165,695.37)
12/31/2025	59,958.35	32,000.00	79,221.96	35,334.74	126,231.86	13,628.67	184,397.10	22,233.98	58,249.48	10,325.12	26,330.29	43,144.62	691,056.17
BUDGETED													
Revenues	8,500.00	-	26,316.00	7,156.00	35,000.00	982.00	55,657.00	5,440.00	36,676.00	1,900.00	11,660.67	-	189,287.67
Expenditures	-	-	-	-	-	-	(46,947.00)	-	-	-	(2,980.00)	-	(49,927.00)
12/31/2026	68,458.35	32,000.00	105,537.96	42,490.74	161,231.86	14,610.67	193,107.10	27,673.98	94,925.48	12,225.12	35,010.96	43,144.62	830,416.84

RECREATION Operating Repair & Replacement Fund

Annual Ending Balance

Fiscal Years 2017- 2026

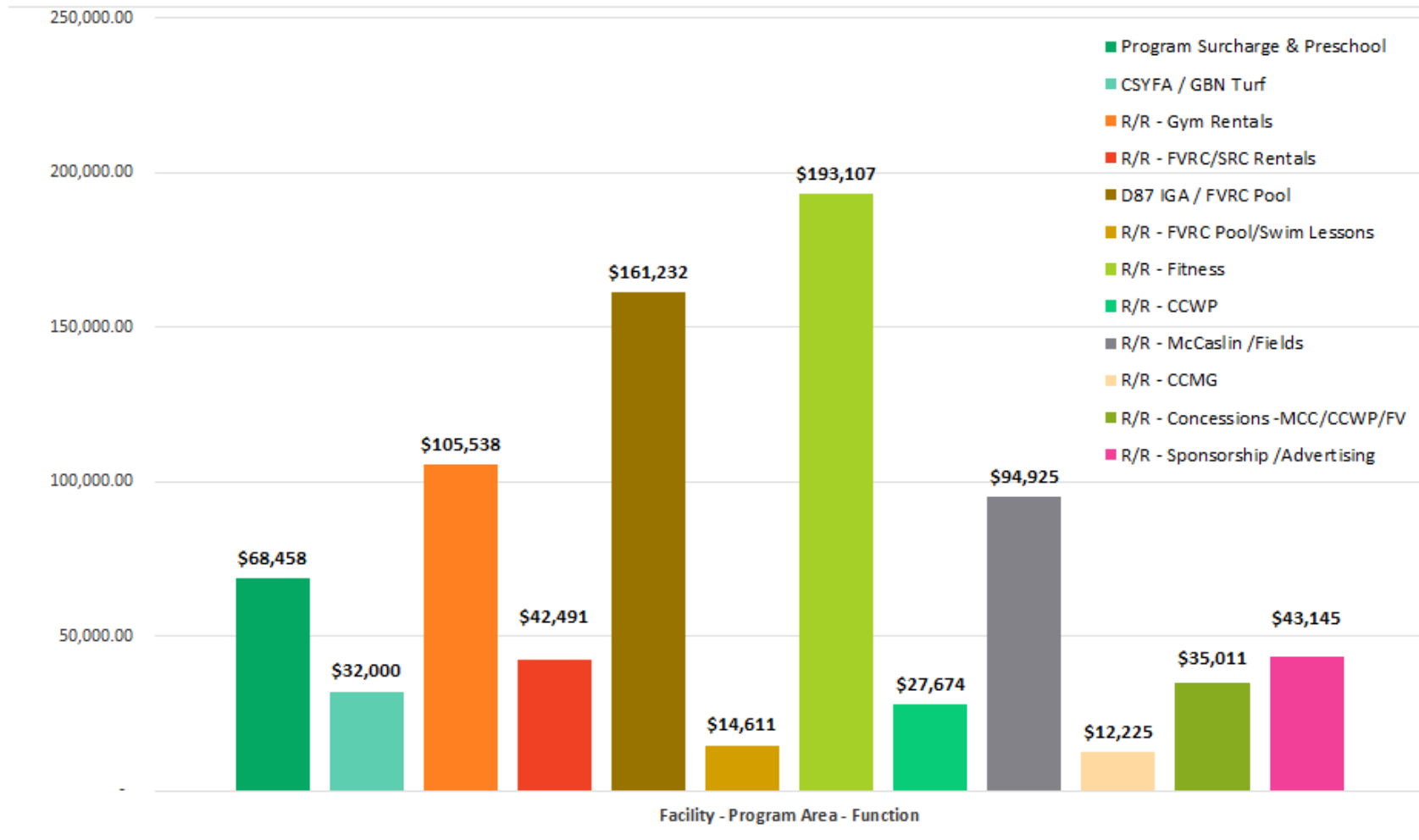


RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2026



2026 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

- Technology replacements
- 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 pathways
- 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, workmen's compensation, and cyber-liability 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:	\$ 1,200,130
Corporate R&R	\$ 200,000
Paving & Lighting:	<i>per plans</i>
FICA:	\$ 100,221
Audit:	\$ 6,140
Liability:	\$ 61,787
IMRF:	\$ 93,421

Combined Target Balance:	\$ 1,661,699
--------------------------	--------------

Estimated 2026 Starting Balance:

Corporate:	\$ 1,283,829
Corporate R&R	\$ 150,976
Paving & Lighting:	\$ 57,018
FICA:	\$ 140,156
Audit:	\$ 7,870
Liability:	\$ 76,140
IMRF:	\$ 135,437

Combined Fund Balance:	\$ 1,851,427
------------------------	--------------

Budgeted 2026 Ending Balance:

Corporate:	\$ 1,285,608
Corporate R&R	\$ 154,241
Paving & Lighting:	\$ 87,018
FICA:	\$ 129,273
Audit:	\$ 7,310
Liability:	\$ 70,491
IMRF:	\$ 120,752

Combined Fund Balance:	\$ 1,854,692
------------------------	--------------

The OVERALL Corporate Fund is budgeted to end 2026 \$192,993 over the target balance.

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
FINANCE/ADMINISTRATION

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
REVENUES								
4-10-00-410	PROPERTY TAXES - CURRENT	2,019,905	2,230,945	2,324,772	2,334,661	2,368,847	0	2,560,040
4-10-00-411	CORPORATE REPLACEMENT TA	301,721	251,018	147,331	105,000	102,573	0	107,000
4-10-00-412	PROPERTY TAXES - PRIOR	0	226	36	25	77	0	50
4-10-00-420	INTEREST	31,976	270,769	317,369	213,000	240,332	0	200,000
4-10-00-461	DONATIONS	500	0	0	0	0	0	0
4-10-00-462	GRANTS	8,204	0	0	0	0	0	0
4-10-00-481	RECOVERY OF COST	9,620	11,072	138,068	13,000	13,544	0	14,000
TOTAL REVENUES		2,371,926	2,764,029	2,927,576	2,665,686	2,725,373	0	2,881,090
EXPENDITURES								
5-10-00-500	ADMINISTRATION GENERAL E	9,730	0	(168)	0	450	0	0
5-10-00-511	FULL-TIME LABOR	414,709	453,014	426,585	513,639	389,222	0	574,248
5-10-00-521	PART-TIME LABOR	22,862	95	0	3,240	3,182	0	3,240
5-10-00-535-000	GROUP MEDICAL	42,406	54,666	52,801	49,362	44,460	0	53,430
5-10-00-540	SECTION 125 PLAN	900	900	915	645	1,140	0	1,240
5-10-00-546	TELEPHONE	3,292	3,322	3,057	2,868	2,897	0	3,072
5-10-00-551	ATTORNEY	9,543	6,488	11,914	10,000	16,151	0	14,000
5-10-00-552	FINANCIAL	134,895	160,512	182,468	175,350	181,882	0	205,100
5-10-00-553	PRINTING	0	119	181	550	66	0	50
5-10-00-554	ADVERTISING	180	165	0	0	0	0	0
5-10-00-555	PUBLIC NOTICES	331	75	117	365	529	0	365
5-10-00-556	MAINTENANCE CONTRACTS	82,804	92,301	104,437	96,427	87,553	0	124,013
5-10-00-557	TECHNOLOGY SERVICES/REPA	0	0	1,000	0	0	0	0
5-10-00-559	TRAINING/SEMINARS	5,931	3,629	5,117	6,431	6,113	0	7,061
5-10-00-560	MEETINGS	1,164	1,603	652	555	717	0	1,035
5-10-00-561	MEMBERSHIP DUES	9,891	10,256	10,346	10,539	9,969	0	11,144
5-10-00-564	CONSULTING	0	0	9,950	13,550	13,550	0	0
5-10-00-570	CONTRACTUAL SERVICES	3,800	0	12,540	0	0	0	0
5-10-00-590	OTHER SERVICES	3,412	16,091	5,096	6,531	12,631	0	6,715
5-10-00-598	STAFF PROGRAM BENEFIT	0	4,142	4,525	4,000	6,227	0	6,000
5-10-00-605	DONATIONS	0	0	0	0	0	0	1,650
5-10-00-609	INTERFUND TRF-FINANCE/AD	10,000	15,000	680,000	25,000	22,917	0	25,000
5-10-00-620	STAFF INCENTIVE	4,356	6,803	4,648	4,525	2,562	0	4,405
5-10-00-647	MINOR EQUIPMENT-SAFETY	160	274	690	525	90	0	275
5-10-00-648	MINOR EQUIPMENT-TECHNOLO	1,347	643	479	750	103	0	300
5-10-00-650	EQUIPMENT RENTAL	1,259	1,259	1,203	1,036	775	0	1,036
5-10-00-651	MINOR EQUIPMENT	941	523	95	2,700	1,344	0	300
5-10-00-652	OFFICE SUPPLIES	2,786	3,884	4,721	4,475	4,671	0	7,160
5-10-00-657	CLOTHING SUPPLIES	0	0	2,120	2,600	180	0	2,470
5-10-00-667	AUTO REIMBURSEMENT	0	0	0	200	0	0	0
5-10-00-668	COMMISSIONER EXPENSE	3,256	9,014	11,328	12,370	10,507	0	12,481
5-10-00-669	POSTAGE	2,547	1,812	2,458	2,600	2,039	0	2,600
5-10-00-670	PUBLICATIONS/BOOKS	62	0	50	175	328	0	175
5-10-00-671	PROMOTIONAL SUPPLIES	750	790	1,581	1,500	1,160	0	1,800
5-10-00-690	DEPARTMENT SUPPLIES	1,414	1,389	994	2,525	869	0	2,875
TOTAL EXPENDITURES		774,730	848,767	1,541,898	955,033	824,283	0	1,073,240
REVENUE OVER/ (UNDER) EXPENDITURES								
		1,597,196	1,915,262	1,385,678	1,710,653	1,901,090	0	1,807,850

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
MARKETING

		(----- 2025 -----) (----- 2026 -----)						
	2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<hr/>								
<u>REVENUES</u>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>								
5-12-00-500 MARKETING GENERAL EXPENS	0	0	69	0	(33)	0	0	<hr/>
5-12-00-511 FULL-TIME LABOR	114,728	126,480	134,021	138,585	122,419	0	152,480	<hr/>
5-12-00-521 PART-TIME LABOR	11,829	13,319	22,235	28,029	25,330	0	30,984	<hr/>
5-12-00-535-000 GROUP MEDICAL	30,145	29,408	30,118	31,373	25,925	0	34,115	<hr/>
5-12-00-546 TELEPHONE	978	971	978	1,044	798	0	864	<hr/>
5-12-00-553 PRINTING	45	398	171	435	153	0	175	<hr/>
5-12-00-556 MAINTENANCE CONTRACTS	9,258	9,291	9,418	9,434	8,935	0	13,116	<hr/>
5-12-00-559 TRAINING/SEMINAR	40	612	1,243	400	0	0	1,000	<hr/>
5-12-00-560 MEETING	0	220	127	400	238	0	250	<hr/>
5-12-00-561 MEMBERSHIP DUES	489	993	715	1,023	715	0	1,023	<hr/>
5-12-00-562 REPAIR SERVICES	0	0	0	600	0	0	300	<hr/>
5-12-00-570 CONTRACTUAL SERVICES	3,329	15,712	3,810	13,600	6,510	0	4,000	<hr/>
5-12-00-590 OTHER SERVICES	5,906	5,541	7,790	8,239	9,223	0	14,109	<hr/>
5-12-00-592 SUPPLIES	0	0	0	0	321	0	0	<hr/>
5-12-00-651 MINOR EQUIPMENT	55	36	1,105	2,500	4,687	0	300	<hr/>
5-12-00-658 PHOTOGRAPHIC SUPPLIES	0	0	416	100	23	0	100	<hr/>
5-12-00-690 DEPARTMENT SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<hr/>
TOTAL EXPENDITURES	176,803	202,980	212,217	235,862	205,243	0	252,916	<hr/>
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	(176,803)	(202,980)	(212,217)	(235,862)	(205,243)	0	(252,916)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
PARKS

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
REVENUES								
4-15-00-433	RENTAL EQUIPMENT	1,610	0	0	0	0	0	
4-15-00-441	MEMBERSHIP PASS-DOG PARK	7,685	6,375	4,685	0	0	0	
4-15-00-461	DONATIONS	0	0	0	0	2,500	0	
4-15-00-481	RECOVERY OF COST	847	5,720	52,027	0	74,295	0	
4-15-00-481-060	RECOVERY OF COST-MEMORIA	3,000	550	3,000	1,000	5,000	0	1,000
TOTAL REVENUES		13,142	12,645	59,712	1,000	81,795	0	1,000
EXPENDITURES								
5-15-00-500	PARKS GENERAL EXPENSE	0	(40)	1,685	0	(7)	0	0
5-15-00-511	FULL-TIME LABOR	446,786	497,161	532,363	504,031	462,142	0	544,342
5-15-00-512	FULL-TIME OVERTIME	10,847	8,017	13,840	15,510	12,480	0	16,447
5-15-00-521	PART-TIME LABOR	17,911	29,577	34,974	51,450	45,927	0	56,780
5-15-00-522	PART-TIME OVERTIME	626	16	0	0	0	0	0
5-15-00-535-000	GROUP MEDICAL	73,295	85,218	90,578	82,906	75,378	0	88,994
5-15-00-545-079	WATER/SEWER-ARMSTRONG RE	847	1,658	972	551	742	0	810
5-15-00-545-080	WATER/SEWER-ARMSTRONG FO	26	30	37	20	30	0	20
5-15-00-545-081	WATER/SEWER-COMMUNITY PA	396	74	96	35	212	0	240
5-15-00-545-089	WATER/SEWER-HAMPE	249	287	272	156	280	0	270
5-15-00-545-095	WATER/SEWER-RED HAWK	248	846	339	0	199	0	150
5-15-00-545-096	WATER/SEWER-SLEPICKA	177	250	240	156	244	0	150
5-15-00-546	TELEPHONE	3,023	2,872	3,262	3,492	2,674	0	2,892
5-15-00-547-083	ELECTRIC-ARMSTRONG PARK	2,078	2,508	2,931	3,165	2,505	0	3,650
5-15-00-547-085	ELECTRIC-ARMSTRONG PARK	6,195	6,070	7,278	9,084	7,814	0	12,190
5-15-00-547-086	ELECTRIC-BIERMAN	296	294	332	401	333	0	480
5-15-00-547-089	ELECTRIC-HAMPE	919	973	1,398	2,098	1,742	0	2,900
5-15-00-547-093	ELECTRIC-MEMORIAL PARK	222	225	254	303	92	0	0
5-15-00-547-094	ELECTRIC-POND AERATORS	869	1,581	1,847	1,419	1,172	0	1,090
5-15-00-547-095	ELECTRIC-RED HAWK	2,018	2,798	2,049	2,899	4,634	0	7,920
5-15-00-547-096	ELECTRIC-SLEPICKA	340	353	388	441	427	0	620
5-15-00-547-097	ELECTRIC-UNDERPASS IL64	480	563	644	822	529	0	800
5-15-00-547-098	ELECTRIC-CAROLSHIRE PARK	365	392	447	557	447	0	650
5-15-00-548	REFUSE	11,691	11,646	12,719	11,150	11,042	0	13,240
5-15-00-549	PORT-O-LETS	0	0	14,657	19,660	15,109	0	21,000
5-15-00-553	PRINTING	57	0	25	0	0	0	0
5-15-00-554	ADVERTISING	0	0	75	0	75	0	0
5-15-00-555	PUBLIC NOTICES	0	0	71	0	425	0	0
5-15-00-556	MAINTENANCE CONTRACTS	4,940	6,653	4,935	6,545	6,807	0	8,395
5-15-00-556-045	MAINT CONTRACTS-BASEBALL	700	0	0	0	0	0	0
5-15-00-556-048	MAINT CONTRACTS-LANDSCAP	235,435	316,930	319,976	342,055	334,943	0	351,455
5-15-00-559	TRAINING/SEMINARS	4,407	6,093	6,205	2,825	1,929	0	3,000
5-15-00-560	MEETINGS	689	829	2,196	600	977	0	700
5-15-00-561	MEMBERSHIP DUES	339	339	340	425	340	0	465
5-15-00-562	REPAIR SERVICES	8,022	14,644	53,279	6,200	29,636	0	7,100
5-15-00-562-058	REPAIR SERVICES-VANDALIS	0	4,455	7,992	0	1,740	0	0
5-15-00-568	PERMITS/LICENSES	52	330	0	4,000	175	0	0
5-15-00-590	OTHER SERVICES	0	11,392	1,560	0	1,907	0	0
5-15-00-609	INTERFUND TRANSFER-PARKS	1,400	1,290	960	0	0	0	0
5-15-00-648	MINOR EQUIPMENT-TECHNOLO	0	27	0	0	0	0	0

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
PARKS

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
5-15-00-650	EQUIPMENT RENTAL	1,619	1,494	4,238	3,000	2,158	0	4,000
5-15-00-651	MINOR EQUIPMENT	10,841	7,122	12,462	8,483	7,134	0	8,851
5-15-00-652	OFFICE SUPPLIES	612	19	131	50	522	0	50
5-15-00-653	HORTICULTURAL SUPPLIES	6,952	9,051	6,587	7,590	4,601	0	7,690
5-15-00-653-060	HORTICULTURE SUPPLIES-ME	1,071	1,002	1,573	2,400	2,936	0	2,500
5-15-00-656	JANITORIAL SUPPLIES	4,382	4,301	3,865	4,200	3,219	0	4,900
5-15-00-657	CLOTHING SUPPLIES	4,827	4,546	4,944	3,600	3,136	0	3,600
5-15-00-659	VEHICLE FUELS	24,241	22,233	24,122	22,300	20,760	0	23,300
5-15-00-659-040	VEHICLE FUELS-MOWERS	0	818	0	0	0	0	0
5-15-00-660	PLAYGROUND MATERIAL/MAIN	4,702	3,737	3,944	7,400	7,042	0	8,400
5-15-00-660-058	PLAYGROUND MAINT-VANDALI	571	0	0	500	599	0	500
5-15-00-660-059	PLAYGROUND MAINT-DOG PAR	0	1,009	1,017	1,300	224	0	1,300
5-15-00-661	HERBICIDES/SNOW REMOVAL	4,686	2,722	3,557	5,525	3,634	0	6,150
5-15-00-662-045	ATHLETIC FIELD MAINT-BAS	6,612	3,092	6,672	6,030	5,690	0	6,850
5-15-00-662-047	ATHLETIC FIELD MAINT-SOC	6,742	1,059	178	948	1,484	0	3,430
5-15-00-663	VEHICLE REPAIRS	37,532	42,321	37,189	28,700	48,810	0	31,950
5-15-00-664	REPAIR/MAINT MATERIALS	8,541	13,936	15,035	11,300	6,905	0	12,000
5-15-00-664-058	REPAIR/MAINT MAT-VANDALI	610	327	912	500	843	0	500
5-15-00-665	SAFETY SUPPLIES-PARKS	484	84	68	500	105	0	250
5-15-00-670	PUBLICATIONS/BOOKS	0	0	0	75	0	0	75
5-15-00-673	TOOL REPAIR & PARTS	1,528	1,156	3,900	2,350	1,304	0	2,350
5-15-00-711	RED HAWK PARK	0	0	40,820	0	12,250	0	0
5-15-00-800	CAPITAL EQUIPMENT	0	15,543	2,192	0	0	0	0
5-15-00-802	FURNITURE/FIXTURES/EQMT	0	16,849	11,540	0	0	0	0
TOTAL EXPENDITURES		962,498	1,168,774	1,306,164	1,189,707	1,158,455	0	1,275,396
REVENUE OVER/ (UNDER) EXPENDITURES		(949,357)	(1,156,129)	(1,246,452)	(1,188,707)	(1,076,660)	0	(1,274,396)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
MAINTENANCE FACILITY

		(----- 2025 -----) (----- 2026 -----)						
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-28-00-543 CABLE	0	950	1,102	1,158	1,132	0	1,430	
5-28-00-544 GAS	4,663	4,332	4,540	5,804	4,625	0	6,770	
5-28-00-545 WATER/SEWER	591	702	412	1,343	607	0	500	
5-28-00-546 TELEPHONE/INTERNET	16,253	5,584	7,149	7,492	6,001	0	7,554	
5-28-00-547 ELECTRIC	3,806	4,690	5,418	6,904	4,978	0	7,230	
5-28-00-548 REFUSE	952	2,022	2,417	2,200	2,315	0	2,330	
5-28-00-556 MAINTENANCE CONTRACTS	3,191	4,005	2,911	5,031	3,275	0	5,117	
5-28-00-562 REPAIR SERVICES	1,353	1,148	10,946	1,000	2,645	0	1,000	
5-28-00-651 MINOR EQUIPMENT FACILITY	216	898	80	0	376	0	0	
5-28-00-656 JANITORIAL SUPPLIES	163	442	0	300	440	0	300	
5-28-00-664 REPAIR/MAINT SUPPLIES	205	242	238	100	211	0	100	
5-28-00-802 FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>126,396</u>	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	31,392	151,410	44,213	31,332	26,606	0	32,331	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(31,392)	(151,410)	(44,213)	(31,332)	(26,606)	0	(32,331)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
REGISTRATION SERVICES

		2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-62-00-511	FULL-TIME LABOR	71,734	75,007	110,413	114,139	100,856	0	125,631	<hr/>
5-62-00-512	FULL-TIME OVERTIME	0	0	0	1,182	0	0	0	<hr/>
5-62-00-521	PART-TIME LABOR	86,928	97,518	84,645	104,054	79,412	0	92,785	<hr/>
5-62-00-535-000	GROUP MEDICAL	8,112	8,639	17,871	22,979	19,316	0	25,170	<hr/>
5-62-00-546	TELEPHONE	1,144	1,222	1,236	1,368	959	0	1,008	<hr/>
5-62-00-553	PRINTING	0	0	0	40	0	0	0	<hr/>
5-62-00-559	TRAINING/SEMINAR	557	640	832	105	50	0	850	<hr/>
5-62-00-560	MEETINGS	0	0	53	100	91	0	300	<hr/>
5-62-00-561	MEMBERSHIP DUES	0	279	265	520	440	0	265	<hr/>
5-62-00-651	MINOR EQUIPMENT	0	780	645	20	800	0	20	<hr/>
5-62-00-657	CLOTHING SUPPLIES	0	497	269	527	359	0	300	<hr/>
5-62-00-690	DEPARTMENT SUPPLIES	<u>0</u>	<u>0</u>	<u>57</u>	<u>100</u>	<u>8</u>	<u>0</u>	<u>100</u>	<hr/>
TOTAL EXPENDITURES		168,474	184,582	216,286	245,134	202,290	0	246,429	<hr/>
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(168,474)	(184,582)	(216,286)	(245,134)	(202,290)	0	(246,429)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

10 -CORPORATE FUND
ANCILLARY

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
REVENUES								
4-00-00-421	PROPERTY TAXES-PAVING/LI	50,145	26,237	59,972	75,000	76,354	0	70,000
4-00-00-422	PROPERTY TAXES-FICA	235,055	309,845	359,832	380,000	377,957	0	390,000
4-00-00-423	PROPERTY TAXES-AUDIT	25,073	19,675	21,167	27,000	28,633	0	24,000
4-00-00-424	PROPERTY TAXES-LIABILITY	197,446	141,003	192,265	175,000	175,616	0	240,000
4-00-00-426	PROPERTY TAXES-IMRF	289,901	295,098	255,765	336,000	334,054	0	359,000
4-00-00-462	GRANTS	2,000	0	0	0	0	0	0
4-00-00-481	RECOVERY OF COST	0	11,691	0	0	525	0	0
4-00-00-482	AWARDS	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>	<u>500</u>	<u>0</u>	<u>1,500</u>
TOTAL REVENUES		801,120	805,049	890,001	994,500	993,639	0	1,084,500
EXPENDITURES								
5-00-00-511	FULL-TIME LABOR	17,853	13,168	16,012	13,456	11,902	0	16,657
5-00-00-534	PHYSICAL/DRUG TESTING	1,274	2,037	1,889	2,788	1,808	0	3,081
5-00-00-535-000	GROUP MEDICAL	3,742	2,469	2,662	5,456	2,248	0	5,939
5-00-00-538-000	RETIREMENT FICA	279,534	323,204	347,438	376,883	337,106	0	400,883
5-00-00-539-000	RETIREMENT IMRF	294,354	297,961	277,366	332,018	276,507	0	373,685
5-00-00-550	AUDITING SERVICES	23,360	23,933	22,710	28,370	29,620	0	24,560
5-00-00-556	MAINTENANCE CONTRACTS	0	0	0	0	999	0	999
5-00-00-558	SECURITY SERVICES	5,923	5,279	5,302	12,001	25,081	0	8,692
5-00-00-559	TRAINING/SEMINARS	0	700	840	830	1,511	0	1,123
5-00-00-562	REPAIR SERVICES-LIABILIT	0	8,425	5,760	3,750	1,800	0	2,250
5-00-00-565	BACKGROUND CHECKS-EMPLOY	3,591	4,703	3,648	4,500	2,195	0	3,135
5-00-00-566	BACKGROUND CHECKS-NON-EM	2,052	2,195	2,936	3,000	4,418	0	4,988
5-00-00-568	PERMITS/LICENSES	0	0	0	0	900	0	0
5-00-00-590	OTHER SERVICES-LIABILITY	2,341	0	7,300	6,000	0	0	0
5-00-00-610	PDRMA PROPERTY	42,479	48,372	58,284	63,356	52,867	0	66,523
5-00-00-611	PDRMA LIABILITY	20,709	23,380	29,388	36,497	30,122	0	41,705
5-00-00-612	PDRMA EMPLOYMENT	7,193	8,204	10,452	12,509	9,560	0	14,141
5-00-00-613	PDRMA POLLUTION	1,261	1,416	1,811	589	413	0	619
5-00-00-614	PDRMA WORKMENS COMP	43,173	45,471	52,300	64,870	53,434	0	72,600
5-00-00-615	CLAIMS	0	18,191	0	0	0	0	0
5-00-00-617	CYBER LIABILITY COVERAGE	11,979	0	2,836	3,456	2,879	0	3,948
5-00-00-651	MINOR EQUIPMENT-SAFETY	20,065	22,324	17,978	1,034	1,720	0	750
5-00-00-665	SAFETY SUPPLIES-LIABILIT	158	0	0	300	0	0	0
5-00-00-704	PATHS/PARK LOTS-PAVING/L	11,092	33,490	69,949	145,000	116,120	0	40,000
5-00-00-800	CAPITAL EQUIPMENT	<u>23,750</u>	<u>0</u>	<u>11,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		815,883	884,921	948,111	1,116,663	963,209	0	1,086,278
REVENUE OVER/ (UNDER) EXPENDITURES								
		(14,763)	(79,873)	(58,110)	(122,163)	30,431	0	(1,778)
TOTAL REVENUES								
		3,186,187	3,581,723	3,877,289	3,661,186	3,800,808	0	3,966,590
TOTAL EXPENDITURES		<u>2,929,781</u>	<u>3,441,435</u>	<u>4,268,889</u>	<u>3,773,731</u>	<u>3,380,085</u>	<u>0</u>	<u>3,966,589</u>
REVENUE OVER/ (UNDER) EXPENDITURES		256,406	140,288	(391,600)	(112,545)	420,723	0	1

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

11 -CORP REPAIR & REPLACEMENT
CORP REPAIR/REPLACEMENT

		2022	2023	2024	(----- 2025 -----)		(----- 2026 -----)		
		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	7,835	34,423	24,694	24,000	40,085	0	32,000	
4-00-00-412	PROPERTY TAXES - PRIOR	0	0	0	0	1	0	0	
4-00-00-413	TRANSFER-IN	11,400	16,290	30,960	25,000	22,917	0	25,000	
4-00-00-420	INTEREST	2,934	7,863	1,616	0	0	0	0	
4-00-00-481	RECOVERY OF COST	<u>546</u>	<u>5,340</u>	<u>1,194</u>	<u>0</u>	<u>2,502</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		22,715	63,917	58,464	49,000	65,505	0	57,000	
<u>EXPENDITURES</u>									
5-00-00-713	TECHNOLOGY	0	9,303	67,054	0	51,200	0	53,735	
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	0	10,500	0	0	0	0	
5-00-00-800	CAPITAL EQUIPMENT	0	0	8,695	0	0	0	0	
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		0	9,303	86,250	0	81,200	0	53,735	
REVENUE OVER/ (UNDER) EXPENDITURES		22,715	54,614	(27,786)	49,000	(15,694)	0	3,265	
TOTAL REVENUES		22,715	63,917	58,464	49,000	65,505	0	57,000	
TOTAL EXPENDITURES		<u>0</u>	<u>9,303</u>	<u>86,250</u>	<u>0</u>	<u>81,200</u>	<u>0</u>	<u>53,735</u>	
REVENUE OVER/ (UNDER) EXPENDITURES		22,715	54,614	(27,786)	49,000	(15,694)	0	3,265	

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>\$ 2,038,989</u>
Estimated 2026 Starting Balance:	<u>\$ 1,964,561</u>
Budgeted 2026 Ending Balance:	<u>\$ 2,227,615</u>

Recreation Fund “Including” Rec Repair & Replacement

Suggested Target Balance:	<u>\$ 2,638,989</u>
Estimated 2026 Starting Balance:	<u>\$ 2,617,656</u>
Estimated 2026 Ending Balance:	<u>\$ 3,058,032</u>

The OVERALL Recreation Fund is budgeted to end 2026 \$419,042 over the target balance.

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

12 -REC REPAIR & REPLACEMENT
REC REPAIR/REPLACEMENT

		2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-00-00-413	TRANSFER-IN	76,951	138,142	159,826	162,038	151,916	0	149,088	
4-00-00-455	FVRC FITNESS ENROLLMENT	6,388	4,849	6,740	5,200	5,195	0	5,200	
4-00-00-461	DONATIONS	0	0	0	0	750	0	0	
4-00-00-473	NON TAX VENDING REVENUE	0	0	10,000	0	0	0	0	
4-00-00-481	RECOVERY OF COST	<u>35,064</u>	<u>36,971</u>	<u>35,907</u>	<u>35,000</u>	<u>35,669</u>	<u>0</u>	<u>35,000</u>	
TOTAL REVENUES		118,403	179,961	212,473	202,238	193,530	0	189,288	
<u>EXPENDITURES</u>									
5-00-00-702	ATHLETIC FIELDS	0	0	0	13,190	11,367	0	0	
5-00-00-723	FOUNTAIN VIEW REC CENTER	850	0	0	0	0	0	0	
5-00-00-743	FVRC RENTAL IMPROVEMENTS	0	0	0	0	10,000	0	0	
5-00-00-745	GYM RENTAL IMPROVEMENTS	0	1,900	0	0	0	0	0	
5-00-00-748	FVRC POOL IMPROVEMENTS	29,377	23,818	189,000	0	37,045	0	0	
5-00-00-749	FITNESS CENTER IMPROVEME	7,189	5,598	29,670	45,000	49,122	0	46,947	
5-00-00-750	SWIM LESSON R/R IMPROVEM	0	455	0	0	0	0	0	
5-00-00-752	SIMKUS RECREATION CENTER	0	0	10,931	0	0	0	0	
5-00-00-760	MC CASLIN PARK	17,937	16,845	0	0	1,838	0	0	
5-00-00-761	COYOTE CROSSING MINI GOL	0	360	0	0	0	0	0	
5-00-00-790	CONCESSIONS-CCWP	0	720	0	0	0	0	0	
5-00-00-791	CONCESSIONS-MCCASLIN	0	720	0	16,000	34,104	0	2,980	
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>1,498</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		56,850	50,415	229,601	74,190	143,476	0	49,927	
REVENUE OVER/ (UNDER) EXPENDITURES		61,553	129,546	(17,128)	128,048	50,053	0	139,361	
TOTAL REVENUES		118,403	179,961	212,473	202,238	193,530	0	189,288	
TOTAL EXPENDITURES		<u>56,850</u>	<u>50,415</u>	<u>229,601</u>	<u>74,190</u>	<u>143,476</u>	<u>0</u>	<u>49,927</u>	
REVENUE OVER/ (UNDER) EXPENDITURES		61,553	129,546	(17,128)	128,048	50,053	0	139,361	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
FINANCE/ADMINISTRATION

		2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
		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	1,220,718	1,232,675	1,257,634	1,238,339	1,248,369	0	1,039,960	
4-10-00-412	PROPERTY TAXES - PRIOR	0	150	22	15	42	0	35	
4-10-00-462	GRANTS	23,774	0	0	0	0	0	0	
4-10-00-481	RECOVERY OF COST	<u>14,404</u>	<u>6,837</u>	<u>10,721</u>	<u>3,500</u>	<u>5,371</u>	<u>0</u>	<u>5,500</u>	
TOTAL REVENUES		1,258,897	1,239,662	1,268,378	1,241,854	1,253,783	0	1,045,495	
<u>EXPENDITURES</u>									
5-10-00-511	FULL-TIME LABOR	170,395	175,969	159,883	197,627	145,712	0	219,677	
5-10-00-521	PART-TIME LABOR	9,771	0	0	0	0	0	0	
5-10-00-535-000	GROUP MEDICAL	17,144	18,391	18,357	19,642	15,565	0	21,360	
5-10-00-552	FINANCIAL	1,620	0	0	0	0	0	0	
5-10-00-609	INTERFUND TRF-FINANCE/AD	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		198,930	194,360	578,240	217,269	161,277	0	241,037	
REVENUE OVER/ (UNDER) EXPENDITURES		1,059,967	1,045,302	690,138	1,024,585	1,092,506	0	804,458	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
MARKETING

		(----- 2025 -----) (----- 2026 -----)						
		2022 ACTUAL	2023 ACTUAL	2024 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	0	0	0	500
5-12-00-553	ADVERTISING PRINT	11,446	16,283	17,955	18,228	13,590	0	21,354
5-12-00-554	ADVERTISING DIGITAL	218	229	542	1,000	510	0	750
5-12-00-592	PROGRAM SUPPLIES	10,716	1,909	2,397	2,683	676	0	3,223
5-12-00-651	MINOR EQUIPMENT	2,039	2,770	3,792	3,538	2,586	0	2,650
5-12-00-669	POSTAGE	14,765	12,290	14,320	16,950	14,800	0	16,950
5-12-00-690	DEPARTMENT SUPPLIES	<u>3,473</u>	<u>5,933</u>	<u>4,025</u>	<u>7,150</u>	<u>2,042</u>	<u>0</u>	<u>5,150</u>
TOTAL EXPENDITURES		42,657	39,414	43,032	49,549	34,205	0	50,577
REVENUE OVER/ (UNDER) EXPENDITURES		(42,657)	(39,414)	(43,032)	(49,549)	(34,205)	0	(50,577)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
FOUNTAIN VIEW FACILITY

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-13-00-481	RECOVERY OF COST	19,277	975	1,244	1,080	2,673	0	2,520	
4-13-00-487	DUE FROM SPECIAL RECREAT	<u>13,903</u>	<u>15,156</u>	<u>16,308</u>	<u>17,433</u>	<u>14,528</u>	<u>0</u>	<u>18,384</u>	
TOTAL REVENUES		33,180	16,131	17,552	18,513	17,201	0	20,904	
<u>EXPENDITURES</u>									
5-13-00-543	CABLE	2,863	2,950	3,003	3,159	2,844	0	3,670	
5-13-00-544	GAS	16,713	22,954	18,501	20,487	16,910	0	22,730	
5-13-00-545	WATER/SEWER	24,301	25,050	23,773	21,752	24,481	0	23,840	
5-13-00-546	TELEPHONE/INTERNET	24,285	14,784	18,326	18,700	14,689	0	18,832	
5-13-00-547	ELECTRIC	127,624	168,698	217,198	270,956	220,419	0	276,190	
5-13-00-548	REFUSE	8,130	8,657	9,106	8,826	8,145	0	9,440	
5-13-00-556	MAINTENANCE CONTRACTS	72,398	73,678	73,519	83,109	72,722	0	81,524	
5-13-00-556-048	MAINT CONTRACTS-LANDSCAP	15,023	510	518	1,875	355	0	2,600	
5-13-00-562	REPAIR SERVICES	64,959	32,838	41,706	27,000	75,017	0	30,000	
5-13-00-562-057	REPAIR SERVICES-GEOTHERM	40,050	11,010	1,641	12,000	75,210	0	13,900	
5-13-00-568	PERMITS/LICENSES	1,089	1,179	1,872	1,958	1,917	0	2,058	
5-13-00-650	EQUIPMENT RENTAL	432	640	691	2,500	3,621	0	3,500	
5-13-00-651	MINOR EQUIPMENT FACILITY	8,711	13,287	13,413	10,675	8,450	0	13,875	
5-13-00-652	OFFICE SUPPLIES	16	28	40	0	0	0	0	
5-13-00-653	HORTICULTURAL SUPPLIES	690	960	0	0	0	0	0	
5-13-00-654	CHEMICALS-POOL	36,248	31,790	36,670	38,000	39,230	0	42,000	
5-13-00-656	JANITORIAL SUPPLIES	20,441	23,339	23,061	26,000	20,272	0	27,500	
5-13-00-664	REPAIR & MAINT SUPPLIES	11,815	7,664	13,809	12,000	9,531	0	11,000	
5-13-00-665	SAFETY SUPPLIES-FVRC	653	320	636	250	33	0	250	
5-13-00-802	FURNITURE/FIXTURES/EQUIP	<u>0</u>	<u>9,562</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		476,442	449,897	497,484	559,247	593,844	0	582,909	
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(443,262)	(433,766)	(479,932)	(540,734)	(576,643)	0	(562,005)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
CONCESSIONS

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
REVENUES								
4-14-00-461-990 CONCESSIONS DONATIONS-CC	7	18	2	0	1	0	0	
4-14-00-461-991 CONCESSIONS DONATIONS-MC	232	45	0	0	1	0	0	
4-14-00-461-992 CONCESSIONS DONATIONS-FV	2	0	0	0	11	0	0	
4-14-00-472-990 CONC REV-RESALE MERCHAND	33	0	196	428	604	0	626	
4-14-00-472-991 CONC REV-RESALE MERCHAND	236	359	318	506	269	0	323	
4-14-00-473 NON TAX VENDING REVENUE	5,963	9,696	11,489	22,400	13,399	0	17,600	
4-14-00-476-990 CONC REV-CCWP-PERISHABLE	50,762	73,613	80,322	83,122	72,504	0	73,917	
4-14-00-476-991 CONC REV-MCCASLIN-PERISH	126,478	160,422	185,013	191,934	196,923	0	206,331	
4-14-00-476-992 CONC REV-FVRC-PERISHABLE	7,918	12,585	13,481	14,936	9,773	0	10,677	
4-14-00-476-993 CONC REV-SRC-PERISHABLE	579	770	0	0	585	0	0	
4-14-00-476-994 CONC REV-ARMSTRONG-PERIS	36	0	0	0	300	0	0	
4-14-00-477-990 CONC REV-CCWP-NON-ALCOH-	11,993	21,834	22,150	24,426	19,206	0	22,191	
4-14-00-477-991 CONC REV-MCCAS-NON-ALCOH	51,413	56,957	63,874	67,068	69,796	0	69,736	
4-14-00-477-992 CONC REV-FVRC-NON-ALCOH-	2,775	4,296	4,015	4,448	2,516	0	2,847	
4-14-00-477-993 CONC REV-SRC-NON-ALCOH B	237	207	0	0	209	0	0	
4-14-00-478-991 CONC REV-MCCAS-ALCOHOLIC	56,245	71,003	81,891	85,928	80,412	0	80,454	
4-14-00-481 RECOVERY OF COST-CONCESS	3,325	0	0	0	0	0	0	
4-14-00-481-990 RECOVERY OF COST-CCWP CO	88	134	141	0	129	0	0	
4-14-00-481-991 RECOVERY OF COST-MCCAS C	220	1,557	310	0	376	0	0	
4-14-00-481-992 RECOVERY OF COST-FVRC CO	14	22	24	0	14	0	0	
4-14-00-481-993 RECOVERY OF COST-SRC CON	1	1	0	0	1	0	0	
4-14-00-485-990 CASH SHORT/OVER-CCWP CON	7	(11)	(4)	0	(40)	0	0	
4-14-00-485-991 CASH SHORT/OVER-MCCASLIN	122	42	159	0	18	0	0	
4-14-00-485-992 CASH SHORT/OVER-FVRC CON	10	(22)	0	0	0	0	0	
4-14-00-485-993 CASH SHORT/OVER-SRC CONC	0	18	0	0	0	0	0	
TOTAL REVENUES	318,696	413,547	463,383	495,196	467,007	0	484,702	
EXPENDITURES								
5-14-00-544-991 GAS - MCCASLIN CONCESSIO	310	686	625	600	372	0	420	
5-14-00-546 TELEPHONE	6,523	2,738	3,659	3,834	3,071	0	3,865	
5-14-00-548-991 REFUSE-MCCASLIN CONCESSI	4,253	2,420	2,217	2,087	2,283	0	2,940	
5-14-00-556 MAINTENANCE CONTRACTS	1,724	1,572	1,468	3,590	0	0	3,590	
5-14-00-559 TRAINING	245	345	172	207	139	0	357	
5-14-00-561-991 MEMBERSHIP DUES-MCCASLIN	140	155	155	160	155	0	160	
5-14-00-562-990 REPAIR SRVS-CCWP CONCESS	0	0	116	800	1,562	0	800	
5-14-00-562-991 REPAIR SRVS-MCCASLIN CON	6,061	1,406	7,053	4,100	2,516	0	2,000	
5-14-00-562-992 REPAIR SRVS-FVRC CONCESS	100	0	0	400	763	0	800	
5-14-00-568-990 PERMITS/LICENSES-CCWP CO	259	280	290	290	297	0	300	
5-14-00-568-991 PERMITS/LICENSES-MCCASLI	2,659	3,365	3,339	3,339	4,021	0	2,925	
5-14-00-568-992 PERMITS/LICENSES-FVRC CO	579	626	0	0	0	0	0	
5-14-00-591-990 P/T LABOR-CCWP CONCESSIO	14,673	23,111	27,459	36,637	23,080	0	33,989	
5-14-00-591-991 P/T LABOR-MCCASLIN CONCE	42,482	53,236	62,225	68,151	60,664	0	60,661	
5-14-00-591-992 P/T LABOR-FVRC CONCESSIO	2,901	4,585	4,871	6,123	3,336	0	3,875	
5-14-00-591-993 P/T LABOR-SRC CONCESSION	267	319	0	0	0	0	0	
5-14-00-609-990 INTERFUND TRF-CCWP CONCE	1,570	2,386	2,562	2,688	2,291	0	2,403	
5-14-00-609-991 INTERFUND TRF-MCCAS CONC	5,856	7,213	8,269	8,623	8,595	0	8,920	
5-14-00-609-992 INTERFUND TRF-FVRC CONCE	251	418	437	484	245	0	338	
5-14-00-609-993 INTERFUND TRF-SRC CONCES	0	19	0	0	0	0	0	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
CONCESSIONS

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-14-00-640-991 DRY GOODS SUPPLIES-MCCAS	5,633	9,414	10,489	12,069	8,449	0	9,069	
5-14-00-642-991 MCCAS-PERISHABLE FOOD SU	67,121	84,886	103,478	110,000	106,163	0	102,000	
5-14-00-643-991 MCCAS-NON-ALCOH BEV SUPP	19,357	24,709	29,302	31,000	27,790	0	28,000	
5-14-00-644-991 MCCAS-ALCOHOLIC BEV SUPP	13,639	13,653	17,721	23,414	18,503	0	19,330	
5-14-00-645-990 CCWP-CONTRACT PERISHABLE	7,148	11,604	9,693	11,515	7,633	0	8,000	
5-14-00-645-991 MCCAS-CONTRACT PERISHABL	2,960	3,732	2,444	3,875	1,793	0	1,750	
5-14-00-645-992 FVRC-CONTRACT PERISHABLE	497	1,383	1,674	1,707	1,153	0	1,707	
5-14-00-651-990 MINOR EQMT FAC-CCWP CONC	156	0	0	0	0	0	0	
5-14-00-651-991 MINOR EQMT FAC-MCCASLIN	1,835	4,468	2,606	3,048	3,130	0	2,806	
5-14-00-656-991 JANITORIAL SUPP-MCCASLIN	241	791	598	700	659	0	700	
5-14-00-657 CLOTHING - CONCESSIONS	79	239	360	210	213	0	245	
5-14-00-664-991 REPAIR/MAINT SUPP-MCCAS	0	71	317	500	26	0	250	
5-14-00-665-991 SAFETY SUPPLIES-MCCASLIN	717	1,604	902	1,044	1,013	0	1,044	
5-14-00-667 AUTO REIMBURSEMENT	157	0	0	0	0	0	0	
5-14-00-690-991 DEPT SUPPLIES MCCAS CONC	<u>89</u>	<u>111</u>	<u>206</u>	<u>200</u>	<u>196</u>	<u>0</u>	<u>200</u>	
TOTAL EXPENDITURES	210,482	261,544	304,705	341,394	290,109	0	303,444	
REVENUE OVER/ (UNDER) EXPENDITURES	108,214	152,003	158,678	153,802	176,898	0	181,259	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
PARKS

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-15-00-511	FULL-TIME LABOR	271,815	284,269	302,897	314,603	233,984	0	331,338	<hr/>
5-15-00-512	FULL-TIME OVERTIME	2,433	1,966	774	0	1,757	0	0	<hr/>
5-15-00-521	PART-TIME LABOR	117,505	172,226	196,973	186,910	178,141	0	197,752	<hr/>
5-15-00-535-000	GROUP MEDICAL	45,468	49,809	54,048	71,953	40,176	0	64,160	<hr/>
5-15-00-546	TELEPHONE	1,415	1,406	1,720	1,764	1,239	0	1,800	<hr/>
5-15-00-559	TRAINING/SEMINAR	35	0	0	0	0	0	0	<hr/>
5-15-00-560	MEETINGS	0	0	55	0	0	0	0	<hr/>
5-15-00-651	MINOR EQUIPMENT	0	0	15	0	0	0	0	<hr/>
5-15-00-652	OFFICE SUPPLIES	4	0	0	0	0	0	0	<hr/>
5-15-00-657	CLOTHING SUPPLIES	<u>0</u>	<u>0</u>	<u>1,052</u>	<u>1,250</u>	<u>915</u>	<u>0</u>	<u>1,000</u>	<hr/>
TOTAL EXPENDITURES		438,675	509,676	557,534	576,480	456,211	0	596,050	<hr/>
<hr/>									
REVENUE OVER/ (UNDER) EXPENDITURES		(438,675)	(509,676)	(557,534)	(576,480)	(456,211)	0	(596,050)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
SIMKUS FACILITY

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-23-00-481	RECOVERY OF COST	<u>95</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,490</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL REVENUES		95	0	0	0	8,490	0	0	
<u>EXPENDITURES</u>									
5-23-00-543	CABLE	126	126	116	117	105	0	130	
5-23-00-544	GAS	19,126	25,443	22,081	23,483	18,623	0	25,130	
5-23-00-545	WATER/SEWER	1,811	1,130	939	832	916	0	740	
5-23-00-546	TELEPHONE/INTERNET	30,217	22,011	35,784	31,752	30,431	0	23,092	
5-23-00-547	ELECTRIC	26,911	45,877	55,120	64,451	51,488	0	67,220	
5-23-00-548	REFUSE	7,278	7,121	7,132	6,919	6,025	0	7,030	
5-23-00-556	MAINTENANCE CONTRACTS	12,707	12,238	11,845	16,587	11,242	0	15,837	
5-23-00-556-048	MAINT CONTRACTS-LANDSCAP	2,056	0	0	0	0	0	0	
5-23-00-562	REPAIR SERVICES	19,653	10,325	26,433	17,000	11,445	0	17,000	
5-23-00-650	EQUIPMENT RENTAL	0	475	457	0	0	0	0	
5-23-00-651	MINOR EQUIPMENT FACILITY	1,635	12,843	10,199	19,350	9,354	0	17,400	
5-23-00-653	HORTICULTURAL SUPPLIES	17	75	0	0	0	0	0	
5-23-00-656	JANITORIAL SUPPLIES	5,259	6,400	7,744	8,000	6,077	0	8,500	
5-23-00-664	REPAIR & MAINT SUPPLIES	12,639	6,177	1,913	6,000	3,525	0	6,000	
5-23-00-665	SAFETY SUPPLIES-SRC	<u>217</u>	<u>0</u>	<u>147</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>250</u>	<u></u>
TOTAL EXPENDITURES		139,652	150,243	179,908	194,741	149,230	0	188,329	
<hr/>									
REVENUE OVER/(UNDER) EXPENDITURES		(139,557)	(150,243)	(179,908)	(194,741)	(140,741)	0	(188,329)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
CORAL COVE FACILITY

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>REVENUES</u>								
4-24-00-481 RECOVERY OF COST-CCWP	<u>0</u>	<u>15,931</u>	<u>0</u>	<u>0</u>	<u>66,170</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL REVENUES	0	15,931	0	0	66,170	0	0	
<hr/>								
<u>EXPENDITURES</u>								
5-24-00-544 GAS	2,947	4,992	5,046	3,992	4,813	0	5,240	
5-24-00-545-087 WATER/SEWER-CORAL COVE	16,301	8,767	8,452	7,478	8,240	0	7,380	
5-24-00-545-088 WATER/SEWER-CCWP FILTER	18,785	23,902	13,858	15,130	27,361	0	16,140	
5-24-00-547 ELECTRIC	3,326	5,670	6,813	7,966	6,363	0	8,310	
5-24-00-556 MAINTENANCE CONTRACTS	26,069	37,018	39,475	41,904	36,374	0	52,729	
5-24-00-556-048 MAINT CONTRACTS-LANDSCAP	6,735	0	0	0	0	0	0	
5-24-00-562 REPAIR SERVICES	9,479	43,114	26,243	9,500	156,871	0	23,500	
5-24-00-568 PERMITS/LICENSES	1,446	1,566	1,626	1,775	1,665	0	2,000	
5-24-00-650 EQUIPMENT RENTAL	0	1,079	3,953	4,250	890	0	1,750	
5-24-00-651 MINOR EQUIPMENT FACILITY	6,898	19,849	6,113	3,000	5,603	0	3,250	
5-24-00-653 HORTICULTURAL SUPPLIES	1,500	136	0	0	0	0	0	
5-24-00-654 CHEMICALS - POOL	27,892	49,587	46,999	49,000	63,049	0	55,000	
5-24-00-656 JANITORIAL SUPPLIES	1,775	3,298	3,354	3,500	3,021	0	3,500	
5-24-00-664 REPAIR & MAINT SUPPLIES	2,159	5,316	9,917	5,000	3,361	0	5,000	
5-24-00-665 SAFETY SUPPLIES-CCWP	366	303	209	350	14	0	250	
5-24-00-802 FURNITURE/FIXTURES/EQUIP	<u>0</u>	<u>16,511</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL EXPENDITURES	125,678	221,107	172,058	152,845	317,625	0	184,049	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(125,678)	(205,176)	(172,058)	(152,845)	(251,455)	0	(184,049)	

CARROL STREAM PARK DISTRICT
 PROPOSED BUDGET WORKSHEET
 AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
 EVERGREEN GYM FACILITY

		(----- 2025 -----)					(----- 2026 -----)		
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>									
<u>EXPENDITURES</u>									
5-26-00-544	GAS	1,622	1,622	1,622	542	185	0	260	<hr/>
5-26-00-547	ELECTRIC	1,622	1,622	1,622	2,669	914	0	1,222	<hr/>
5-26-00-556	MAINTENANCE CONTRACTS	<u>6,296</u>	<u>6,296</u>	<u>6,296</u>	<u>25,738</u>	<u>8,812</u>	<u>0</u>	<u>9,912</u>	<u><hr/></u>
TOTAL EXPENDITURES		9,540	9,540	9,540	28,948	9,911	0	11,394	<hr/>
<hr/>									
REVENUE OVER/ (UNDER) EXPENDITURES		(9,540)	(9,540)	(9,540)	(28,948)	(9,911)	0	(11,394)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-60-00-430-643 RENTAL - GYMNASIUM	104,212	114,620	152,901	143,515	154,560	0	175,435	
4-60-00-430-665 RENTAL - CCMG	2,950	5,806	6,395	6,390	3,625	0	4,190	
4-60-00-432-642 RENTAL - FVRC	117,585	134,663	150,796	146,816	137,177	0	143,120	
4-60-00-432-645 RENTAL - SRC	19,793	12,318	12,158	12,490	20,523	0	12,555	
4-60-00-433-640 RENTAL EQMT-PARTY WAGON	0	2,925	1,375	1,380	1,380	0	0	
4-60-00-434-641 RENTAL - FIELDS	177,370	179,642	195,541	217,653	195,315	0	208,841	
4-60-00-435-644 RENTAL - PARK/SHELTER	20,650	20,880	17,575	18,900	23,300	0	23,230	
4-60-00-436-665 RENTAL - BIRTHDAY PARTIE	72	0	0	0	0	0	0	
4-60-00-437-665 RENTAL - GROUP OUTINGS	2,205	3,923	7,128	8,580	5,462	0	6,620	
4-60-00-450-665 GROUPON/LIVING SOCIAL CC	19	8	0	0	0	0	0	
4-60-00-451-665 DAILY ADMISSION	81,084	77,513	85,008	99,250	78,426	0	78,375	
4-60-00-460-695 REV-SPONSORSHIP/ADVERTIS	20,285	41,245	29,930	31,175	35,080	0	17,150	
4-60-00-461-622 DONATIONS - LOCAL EVENTS	0	0	0	0	1,700	0	0	
4-60-00-463 SCHOLARSHIPS	5,500	5,500	9,000	6,000	10,000	0	10,000	
4-60-00-464-665 SPONSORSHIP-CCMG SPEC EV	2,040	0	0	0	0	0	0	
4-60-00-471-665 CONCESSION REV - CCMG	6,303	5,778	6,600	7,030	4,471	0	4,665	
4-60-00-472-665 MERCH RESALE - CCMG	0	0	2	0	0	0	0	
4-60-00-480-631 AFFILIATE RECOVERY OF CO	44,597	47,557	58,914	65,828	63,697	0	85,046	
4-60-00-481 RECOVERY OF COST-RECREAT	695	946	2,763	0	3,282	0	0	
4-60-00-481-641 RECOVERY OF COST-RENTAL	0	0	900	0	0	0	0	
4-60-00-481-665 RECOVERY OF COST-CCMG	7	6	8	0	6	0	0	
4-60-00-485-665 CCMG CASH SHORT/OVER (91) (12)			10	0 (8)		0	0	
4-60-00-487 DUE FROM SPECIAL RECREAT	6,925	3,413	14,476	14,476	0	0	19,732	
4-60-00-491-665 PGM REV - CCMG SPECIAL E	0	0	2,580	2,250	2,089	0	2,550	
4-60-16-464-135 SPONSORSHIP-PRESCHOOL	1,000	0	0	0	0	0	0	
4-60-16-491-135 PGM REV - PRESCHOOL	207,676	257,227	247,567	267,164	241,950	0	273,183	
4-60-17-491-145 PGM REV - E C PROGRAMS	5,789	7,048	26,438	24,862	23,171	0	18,285	
4-60-20-491-203 PGM REV - YOUTH B-DAY PA	29,851	39,970	38,803	35,615	30,137	0	34,720	
4-60-21-491-205 PGM REV - SPECIAL INTERE	24,158	29,296	9,622	8,751	14,225	0	15,905	
4-60-23-451-215 YOUTH THEATRE TICKETS	12,738	34,733	25,082	28,160	34,637	0	35,090	
4-60-23-451-224 YOUTH DANCE RECITAL TICK	12,374	14,858	17,103	16,500	10,084	0	17,820	
4-60-23-452-221 GROUP ADMISS-COMPETITIVE	0	0	7,910	12,440	14,170	0	18,980	
4-60-23-472-220 MERCH RESALE-SEASONAL DA	531	513 (11)	0	0	0	0	0	
4-60-23-472-221 MERCH RESALE-COMPETITIVE	2,295	2,867	5,233	6,582	6,767	0	10,176	
4-60-23-472-224 MERCH RESALE-DANCE RECIT	8,721	10,749	10,808	8,532	10,210	0	9,350	
4-60-23-491-215 PGM REV - YOUTH THEATRE	55,163	69,933	72,540	76,345	84,203	0	85,212	
4-60-23-491-220 PGM REV - SEASONAL DANCE	13,670	21,676	20,735	22,591	19,349	0	23,836	
4-60-23-491-221 PGM REV-COMPETITIVE DANC	13,452	27,626	29,180	32,685	40,233	0	46,712	
4-60-23-491-224 PGM REV - DANCE RECITAL	39,229	44,416	39,688	30,434	34,174	0	31,561	
4-60-23-491-420 PGM REV - ADULT DANCE	2,597	1,346	2,164	2,091	1,471	0	0	
4-60-27-462-234 GRANTS-EPIC ADVENTURE CA	0	1,000	0	0	0	0	0	
4-60-27-464-235 SPONSORSHIP-AWESOME ADVE	700	0	0	0	0	0	0	
4-60-27-491-234 PGM REV-EPIC ADVENTURE C	0	98,273	135,601	147,315	150,543	0	160,775	
4-60-27-491-235 PGM REV-AWESOME ADVENTUR	301,338	314,942	365,499	353,002	362,914	0	379,188	
4-60-28-464-260 SPONSORSHIP-YOUTH BASKET	850	0	0	0	0	0	0	
4-60-28-464-270 SPONSORSHIP-YTH FALL SOC	1,000	0	0	0	0	0	0	
4-60-28-464-272 SPONSORSHIP-YTH SPRING S	1,650	0	0	0	0	0	0	
4-60-28-464-860 SPONSORSHIP-YTH BB/SB LE	6,100	0	0	0	0	0	0	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

		(----- 2025 -----)					(----- 2026 -----)		
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
4-60-28-464-865	SPONSORSHIP-FALL BB/SB L	3,250	0	0	0	0	0	0	
4-60-28-464-880	SPONSORSHIP-GOLD MEDAL	1,000	0	0	0	0	0	0	
4-60-28-472-237	MERCH RESALE-YTH VOLLEYB	100	75	150	300	150	0	300	
4-60-28-472-260	MERCH RESALE-YTH BASKETB	0	850	500	500	500	0	500	
4-60-28-472-270	MERCH RESALE-YTH FALL SO	1,739	450	400	150	400	0	400	
4-60-28-472-272	MERCH RESALE-YTH SPRING	1,699	4,953	5,489	3,683	4,828	0	4,842	
4-60-28-472-860	MERCH RESALE-YTH BB/SB L	774	506	585	790	688	0	782	
4-60-28-472-865	MERCH RESALE-FALL BB/SB	744	767	683	400	711	0	685	
4-60-28-491-237	PGM REV - YOUTH VOLLEYBA	18,492	18,748	28,768	28,800	26,036	0	24,080	
4-60-28-491-255	PGM REV - YOUTH SPORTS C	6,712	0	8,350	8,160	14,985	0	7,440	
4-60-28-491-258	PGM REV - YTH DODGEBALL	13,950	23,739	30,435	32,420	29,147	0	33,740	
4-60-28-491-260	PGM REV - YOUTH BASKETBA	44,129	45,385	47,248	51,955	50,454	0	46,220	
4-60-28-491-262	PGM REV-YTH SUMMER BASKE	17,740	20,045	21,530	23,470	23,403	0	22,840	
4-60-28-491-270	PGM REV - YTH FALL SOCCE	24,580	34,085	34,156	38,310	36,655	0	40,110	
4-60-28-491-272	PGM REV-YTH SPRING SOCCE	29,096	42,803	48,895	52,275	43,436	0	49,375	
4-60-28-491-860	PGM REV - YTH BB/SB LEAG	72,495	84,000	88,394	87,700	89,449	0	91,590	
4-60-28-491-865	PGM REV YTH BB/SB FALL L	53,956	73,405	49,355	53,244	60,148	0	62,810	
4-60-28-491-870	PGM REV - YTH TRAVEL SB	0	0	45,450	53,560	65,525	0	68,865	
4-60-28-491-880	PGM REV GOLD MEDAL TOURN	10,400	10,700	0	0	0	0	0	
4-60-28-491-891	PGM REV HS BASEBALL/SOFT	3,025	6,850	5,300	9,565	3,875	0	7,015	
4-60-29-465-292	DIST 93 CONTRIBUTION (FA	5,321	4,411	5,157	10,050	7,345	0	10,050	
4-60-29-472-290	MERCH RESALE-ACTIVKIDS	287	0	0	0	0	0	0	
4-60-29-491-290	PGM REV - YOUTH B/A SCHO	381,021	435,306	401,421	420,154	366,154	0	390,582	
4-60-29-491-298	PGM REV - YTH KDS CARE D	26,099	24,926	42,800	34,801	28,650	0	46,935	
4-60-34-491-316	PGM REV-MIDDLE SCHOOL EV	0	0	0	0	1,673	0	0	
4-60-37-465-327	DIST '93 CONTRIBUTION (M	1,489	3,837	2,926	5,000	1,955	0	5,000	
4-60-47-491-460	PGM REV - HIGH SCHOOL CA	60,508	74,141	68,642	67,005	70,288	0	70,980	
4-60-48-464-434	SPONSORSHIP-ADULT SB TOU	810	0	0	0	0	0	0	
4-60-48-472-435	MERCH RESALE - ADULT SOF	873	1,083	589	1,017	3,268	0	2,650	
4-60-48-491-404	PGM REV - OPEN GYM	16,981	22,297	21,004	18,200	18,599	0	22,100	
4-60-48-491-434	PGM REV - ADULT SB TOURN	34,625	24,258	35,280	40,160	40,080	0	37,990	
4-60-48-491-435	PGM REV - ADULT SOFTBALL	119,650	108,600	105,925	113,950	92,936	0	96,600	
4-60-48-491-440	PGM REV - ADULT SPORTS L	75,859	91,480	70,746	82,942	62,605	0	79,328	
4-60-54-464-515	SPONSORSHIP-F/Y SPECIAL	400	0	0	0	0	0	0	
4-60-54-491-515	PGM REV-ADULT SPECIAL EV	1,352	0	0	0	0	0	0	
4-60-55-481-525	REC OF COST-ADULT OVERNT	0	480	270	340	706	0	980	
4-60-55-491-520	PGM REV-ADULT TRIPS	31,225	36,930	69,966	76,680	95,575	0	108,186	
4-60-55-491-525	PGM REV-ADULT OVERNIGHT	51,286	73,045	112,068	84,530	102,081	0	109,840	
4-60-61-491-680	PGM REV-SPORTS INSTRUCTI	82,304	84,505	94,434	85,496	82,697	0	51,867	
4-60-64-464-610	SPONSORSHIP-FAMILY SPEC	2,120	0	0	0	0	0	0	
4-60-64-491-610	PGM REV - FAMILY SPECIAL	19,099	34,926	33,455	37,210	23,006	0	35,171	
4-60-68-491-655	PGM REV-SPECIAL SPORTS T	1,766	489	0	0	0	0	12,560	
4-60-70-431-750	RENTAL-CCWP LOCKERS	144	184	160	150	106	0	100	
4-60-70-435-704	RENTAL-FVRC POOL	9,015	3,753	5,633	6,750	5,450	0	6,293	
4-60-70-435-754	RENTAL-CCWP	6,266	3,696	4,043	4,436	2,475	0	5,480	
4-60-70-436-753	RENTAL-CCWP BDAY PARTIES	8	427	0	0	0	0	0	
4-60-70-441-700	MEMBERSHIP PASSES-FVRC P	36,370	34,651	38,190	42,680	32,452	0	39,266	
4-60-70-441-750	MEMBERSHIP PASSES-CCWP	78,504	127,857	128,829	141,623	137,922	0	137,222	
4-60-70-451-700	DAILY ADMISSION-FVRC POO	11,168	13,283	10,779	9,640	11,592	0	11,214	
4-60-70-451-750	DAILY ADMISSION-CCWP	134,627	186,679	206,884	220,689	200,822	0	199,320	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
4-60-70-452-700	GROUP ADMISSION-FVRC POO	72	390	838	468	96	0	324
4-60-70-452-750	GROUP ADMISSION-CCWP	9,597	19,452	9,069	12,416	9,863	0	11,320
4-60-70-472-700	MERCH RESALE-FVRC POOL	0	0	0	0	19	0	0
4-60-70-472-750	MERCH RESALE - CCWP	0	0	0	0	534	0	552
4-60-70-481-700	RECOVERY OF COST-FVRC PO	6,290	4,978	0	0	0	0	0
4-60-70-485-750	CCWP CASH SHORT/OVER	3	(21)	4	0	51	0	0
4-60-70-491-705	PGM REV - INDOOR POOL EV	0	1,416	(520)	0	0	0	1,800
4-60-70-491-760	PGM REV-CCWP SPECIAL EVE	0	1,370	5,760	3,915	3,528	0	3,240
4-60-71-491-706	PGM REV-POOL PRIVATE LES	4,566	9,089	3,383	0	2,478	0	0
4-60-71-491-707	PGM REV-SWIM LESSONS	89,854	98,481	149,963	153,550	205,373	0	204,668
4-60-71-491-708	PGM REV-OUTDOOR AQUATIC	0	1,035	0	0	0	0	0
4-60-78-464-710	SPONSORSHIP - SWIM TEAM	120	0	0	0	0	0	0
4-60-78-491-710	PGM REV - SWIM TEAM	52,043	73,583	80,524	83,337	78,939	0	88,456
4-60-80-441-800	MEMBERSHIP - FITNESS CTR	672,555	753,532	757,737	755,206	759,509	0	884,398
4-60-80-442-800	MEMBERSHIP-CORPORATE FIT	110,842	129,983	121,646	123,384	115,280	0	124,740
4-60-80-445-800	PGM REV - FITNESS CLASSE	55	2,940	0	0	0	0	0
4-60-80-451-800	DAILY ADMISSION - FITNES	30,600	26,492	24,310	21,600	20,664	0	24,000
4-60-80-485-800	CASH SHORT/OVER - FVRC (	10)	0	0	0	0	0	0
4-60-86-491-820	PGM REV FITNESS PERSONAL	35,429	30,147	26,864	21,023	29,801	0	29,533
4-60-89-464-825	SPONSORSHIPS-FITNESS PRO	300	0	0	0	0	0	0
4-60-89-491-825	PGM REV-FITNESS PROGRAMS	630	742	8,943	8,590	11,536	0	11,120
4-60-90-491-903	PGM REV-GYMNASTIC GROUP	846	762	636	770	433	0	325
4-60-90-491-904	PGM REV - GYMNASTIC OPEN	1,259	0	0	0	(20)	0	0
4-60-91-441-906	MEMBERSHIP-GYMNASTIC PR(	144)	0	0	0	0	0	0
4-60-91-462-905	GRANTS-GYMNASTICS INSTRU	1,000	0	0	0	0	0	0
4-60-91-491-905	PGM REV - GYMNASTIC INST	187,452	210,231	206,696	194,223	179,861	0	173,219
4-60-91-491-906	PGM REV-GYMNSTC PRIVATE	5,497	7,168	9,245	8,061	8,086	0	7,415
4-60-98-452-901	GROUP ADMISSION-GYMNASTI	7,048	10,574	16,063	10,825	11,953	0	12,940
4-60-98-491-901	PGM REV - GYMNASTIC TEAM	<u>86,261</u>	<u>83,544</u>	<u>90,328</u>	<u>93,542</u>	<u>86,616</u>	<u>0</u>	<u>94,960</u>
TOTAL REVENUES		4,148,304	4,857,694	5,194,398	5,294,497	5,181,744	0	5,566,620

EXPENDITURES

5-60-00-500	RECREATION GENERAL EXPEN	0	0	(1)	0	56	0	0
5-60-00-511	FULL-TIME LABOR	625,879	833,519	986,884	1,077,072	899,215	0	1,120,431
5-60-00-512	FULL-TIME OVERTIME	0	10	21	0	21	0	0
5-60-00-521	PART-TIME LABOR	120,593	134,169	80,967	89,653	63,709	0	95,233
5-60-00-522	PART-TIME OVERTIME	0	0	69	0	0	0	0
5-60-00-535-000	GROUP MEDICAL	91,890	121,559	158,232	183,200	144,170	0	187,785
5-60-00-543-641	CABLE - RENTAL FIELDS	586	753	815	960	803	0	1,080
5-60-00-546	TELEPHONE	4,756	5,486	7,834	8,712	6,259	0	6,912
5-60-00-549-641	PORT-O-LETS-RENTAL FIELD	1,965	975	3,524	1,750	3,469	0	2,400
5-60-00-549-644	PORT-O-LETS-SHELTER RENT	805	1,630	665	1,700	1,155	0	2,440
5-60-00-553	PRINTING-RECREATION	164	293	182	580	101	0	288
5-60-00-553-695	PRINTING-SPONSORSHIP/ADVE	2,687	2,452	4,185	3,375	2,523	0	2,800
5-60-00-554	ADVERTISING-RECREATION	900	870	785	460	330	0	460
5-60-00-559	TRAINING/SEMINAR	5,009	5,238	11,475	11,760	8,693	0	11,755
5-60-00-559-642	RENTALS-TRAINING/SEMINAR	0	0	0	102	0	0	188
5-60-00-560	MEETING	144	1,006	551	900	282	0	1,000
5-60-00-560-622	MEETINGS - LOCAL EVENTS	35	281	403	970	538	0	0
5-60-00-561	MEMBERSHIP DUES	2,005	1,793	2,482	3,067	2,385	0	2,915

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

		(----- 2025 -----) (----- 2026 -----)						
		2022	2023	2024	CURRENT	Y-T-D	PROJECTED	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET
								MANAGEMENT
								BUDGET
5-60-00-568-665	PERMITS/LICENSES CCMG	258	279	290	290	297	0	300
5-60-00-589	PROMOTIONAL CERTIFICATE	0	(20)	0	0	(215)	0	0
5-60-00-590	OTHER SERVICES	400	235	381	975	654	0	1,075
5-60-00-591	PGM SAL-GENERAL RECREATI	0	657	2,074	5,000	687	0	5,000
5-60-00-591-622	PGM SAL - LOCAL EVENTS	0	0	0	0	0	0	354
5-60-00-591-624	PGM SAL-JULY 4TH EVENT	0	55	61	81	65	0	0
5-60-00-591-626	PGM SAL-VOLUNTEER EVENT	64	0	0	0	0	0	0
5-60-00-591-642	RENTAL FVRC SALARIES	15,738	16,925	18,767	20,952	18,900	0	22,810
5-60-00-591-645	RENTAL SRC SALARIES	2,281	2,616	2,452	2,070	2,181	0	2,254
5-60-00-591-665	PGM SAL - CCMG	16,911	17,875	19,179	24,562	23,406	0	26,552
5-60-00-591-698	PGM SAL-SUPERVISOR ON DU	0	5,952	25,993	32,796	25,465	0	38,491
5-60-00-592-622	PGM SUP - LOCAL EVENTS	302	1,180	1,294	2,350	2,487	0	4,050
5-60-00-592-624	PGM SUP-JULY 4TH EVENT	867	822	1,206	1,350	805	0	0
5-60-00-592-626	PGM SUP-VOLUNTEER EVENT	1,602	1,734	1,451	1,990	1,592	0	3,900
5-60-00-592-631	PGM SUP - AFFILIATES	0	0	0	0	(364)	0	0
5-60-00-592-640	RENTAL EQMT-PARTY WAGON	0	0	13	100	0	0	0
5-60-00-592-641	RENTAL FIELDS SUPPLIES	195	0	677	0	3,394	0	9,040
5-60-00-592-642	RENTAL FVRC SUPPLIES	526	3,143	1,304	3,804	2,843	0	1,260
5-60-00-592-643	RENTAL GYMNASIUM SUPPLIE	1,910	3,267	2,422	5,021	1,299	0	4,712
5-60-00-592-644	RENTAL PARK/SHELTER SUPP	437	110	0	0	0	0	0
5-60-00-592-645	RENTAL SRC SUPPLIES	30	0	67	50	46	0	50
5-60-00-592-665	PGM SUP - CCMG SPECIAL E	674	764	3,288	2,618	881	0	1,383
5-60-00-592-695	PGM SUP-SPONS/ADVERTISIN	0	4,549	5,860	12,500	5,806	0	9,650
5-60-00-592-698	PGM SUP - SUPERVISOR ON	0	0	16	40	7	0	0
5-60-00-593-665	CONCESSION SUPPLIES - CC	2,629	2,093	2,294	2,481	1,609	0	1,699
5-60-00-595-624	PGM SRVS - JULY 4TH EVEN	0	0	0	0	0	0	1,200
5-60-00-595-626	PGM SRVS - VOLUNTEER EVE	790	300	300	500	500	0	1,100
5-60-00-595-631	PGM SRV - AFFILIATES	0	0	0	0	86	0	22,635
5-60-00-595-641	RENTAL FIELDS SERVICES	5,274	7,057	9,353	7,950	4,755	0	5,250
5-60-00-595-642	RENTAL FVRC SERVICES	2,904	2,562	2,699	2,500	2,001	0	3,600
5-60-00-595-643	RENTAL GYMNASIUM SERVICE	865	0	0	0	0	0	0
5-60-00-595-645	RENTAL SRC SERVICES	40	0	130	293	292	0	407
5-60-00-595-665	PGM SRVS - CCMG GENERAL	0	60	514	500	377	0	500
5-60-00-595-695	PGM SRV-SPONS/ADVERTISIN	0	3,095	4,465	5,350	1,516	0	4,700
5-60-00-597	PGM SCHOOL RENTALS	7,307	9,610	13,585	18,925	17,363	0	12,775
5-60-00-598	SCHOLARSHIPS	18,418	33,359	21,609	30,000	14,009	0	18,000
5-60-00-609	INTERFUND TRF RECREATION	8,256	9,019	10,488	12,000	5,996	0	8,500
5-60-00-609-641	INTERFUND TRF-RENTAL FIE	20,919	26,607	29,331	39,063	29,019	0	36,676
5-60-00-609-642	INTERFUND TRF FVRC RENTA	0	12,446	15,057	13,943	13,523	0	7,156
5-60-00-609-643	INTERFUND TRF GYM RENTAL	14,321	16,631	22,330	17,933	23,941	0	26,316
5-60-00-609-645	INTERFUND TRF SRC RENTAL	0	1,104	1,103	408	2,103	0	0
5-60-00-609-665	INTERFUND TRF - CCMG	2,027	1,796	2,126	2,904	1,912	0	1,900
5-60-00-609-695	INTERFUND TRF-SPONS/ADVE	0	27,985	15,160	9,650	0	0	0
5-60-00-648	MINOR EQUIPMENT-TECHNOLO	0	238	0	0	0	0	0
5-60-00-649-665	MINOR EQUIPMENT PROGRAMS	1,962	4,637	1,138	1,603	555	0	1,779
5-60-00-650	EQUIPMENT RENTAL	1,500	4,380	5,215	12,130	9,101	0	15,200
5-60-00-651	MINOR EQUIPMENT	254	30	0	0	3,550	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	5,570	11,382	8,555	8,990	3,764	0	0
5-60-00-651-695	MINOR EQMT-SPONS/ADVERTI	0	3,164	260	300	768	0	0

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-00-652	OFFICE SUPPLIES	163	182	133	450	126	0	500	
5-60-00-652-665	OFFICE SUPPLIES - CCMG	41	59	15	125	98	0	125	
5-60-00-657	CLOTHING SUPPLIES	97	391	204	700	984	0	1,500	
5-60-00-657-665	CLOTHING SUPPLIES - CCMG	0	130	150	175	155	0	175	
5-60-00-657-698	CLOTHING SUPPLIES-SUPV O	0	0	120	240	240	0	660	
5-60-00-665-665	SAFETY SUPPLIES-CCMG	315	0	0	50	0	0	50	
5-60-00-665-698	SAFETY SUPPLIES-SUPV ON	0	0	0	200	0	0	264	
5-60-00-667	AUTO REIMBURSEMENT	448	520	545	660	120	0	200	
5-60-00-669	POSTAGE	0	6	0	40	0	0	40	
5-60-00-690	DEPARTMENT SUPPLIES	928	1,954	3,112	6,550	6,672	0	3,800	
5-60-00-690-665	DEPARTMENT SUPPLIES	222	93	258	264	0	0	92	
5-60-16-591-135	PGM SAL - PRESCHOOL	99,178	109,495	117,851	127,744	111,550	0	133,624	
5-60-16-592-135	PGM SUP - PRESCHOOL	3,803	5,329	4,692	5,200	3,461	0	5,540	
5-60-16-595-135	PGM SRV - PRESCHOOL	318	630	1,462	2,399	1,877	0	2,344	
5-60-16-609-135	INTERFUND TRF - PRESCHOO	1,950	2,580	1,280	0	0	0	0	
5-60-16-665-135	SAFETY SUPPLIES - PRESCH	292	347	177	420	50	0	404	
5-60-17-591-145	PGM SAL - E C PROGRAMS	1,416	2,267	4,646	7,318	5,852	0	6,372	
5-60-17-592-145	PGM SUP - E C PROGRAMS	264	216	2,102	2,285	495	0	930	
5-60-17-595-145	PGM SRV - E C PROGRAMS	0	0	8,515	6,069	5,520	0	3,747	
5-60-20-591-203	PGM SAL - YOUTH B-DAY PA	7,163	9,329	9,114	9,072	6,246	0	8,118	
5-60-20-592-203	PGM SUP - YOUTH B-DAY PA	1,372	2,422	2,832	3,065	1,621	0	1,935	
5-60-20-595-203	PGM SRV - YOUTH B-DAY PA	4,980	5,241	5,058	4,220	2,569	0	2,910	
5-60-21-591-205	PGM SAL - SPECIAL INTERE	114	505	179	421	88	0	280	
5-60-21-592-205	PGM SUP - SPECIAL INTERE	66	116	65	175	91	0	178	
5-60-21-595-205	PGM SRV - SPECIAL INTERE	15,306	20,529	4,551	5,049	8,871	0	10,791	
5-60-23-521-215	P/T LABOR - YOUTH THEATR	13,242	0	280	0	0	0	0	
5-60-23-521-220	P/T LABOR - SEASONAL DAN	7,816	0	25	0	0	0	0	
5-60-23-521-221	P/T LABOR-COMPETITIVE DA	1,418	0	61	0	0	0	0	
5-60-23-521-224	P/T LABOR-DANCE RECITAL	13,122	0	67	0	0	0	0	
5-60-23-591-215	PGM SAL - YOUTH THEATRE	12,185	18,532	23,861	31,216	28,361	0	38,510	
5-60-23-591-220	PGM SAL - SEASONAL DANCE	2,464	3,958	4,952	8,156	6,404	0	8,320	
5-60-23-591-221	PGM SAL-COMPETITIVE DANC	5,505	4,779	5,444	8,509	8,710	0	12,599	
5-60-23-591-224	PGM SAL - DANCE RECITAL	8,316	10,783	9,579	10,282	6,089	0	9,166	
5-60-23-592-215	PGM SUP - YOUTH THEATRE	3,344	4,697	6,403	8,590	8,287	0	10,516	
5-60-23-592-217	PGM SUP-YTH PERFORMING A	0	0	0	0	74	0	0	
5-60-23-592-220	PGM SUP - SEASONAL DANCE	257	454	395	460	447	0	560	
5-60-23-592-221	PGM SUP-COMPETITIVE DANC	53	334	549	480	731	0	825	
5-60-23-592-224	PGM SUP - DANCE RECITAL	592	927	1,057	1,420	496	0	1,180	
5-60-23-594-220	PGM MERCH - SEASONAL DAN	728	(146)	0	0	0	0	0	
5-60-23-594-221	MERCH RESALE SUP-COMPET	2,166	4,241	4,797	5,714	5,739	0	9,328	
5-60-23-594-224	MERCH RESALE SUP-DANCE R	8,507	9,004	10,727	7,275	8,565	0	7,543	
5-60-23-595-220	PGM SRV - SEASONAL DANCE	1,326	1,835	2,299	2,057	944	0	1,530	
5-60-23-595-221	PGM SRV-COMPETITIVE DANC	0	4,215	7,041	11,090	12,352	0	16,865	
5-60-23-595-224	PGM SRV - DANCE RECITAL	167	187	187	204	170	0	204	
5-60-23-595-420	PGM SRV - ADULT DANCE	1,402	696	1,259	1,673	0	0	0	
5-60-23-665-224	SAFETY SUPPLIES-DANCE RE	0	0	0	145	10	0	45	
5-60-27-546-234	TELEPHONE-EPIC ADVENTURE	0	317	630	342	360	0	252	
5-60-27-546-235	TELEPHONE-AWESOME ADVENT	539	634	1,101	1,368	1,441	0	1,008	
5-60-27-591-234	PGM SAL-EPIC ADVENTURE C	0	41,440	51,756	59,616	57,262	0	59,035	
5-60-27-591-235	PGM SAL-AWESOME ADVENTUR	119,342	128,958	161,834	143,603	142,842	0	148,254	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

				(----- 2025 -----)		(----- 2026 -----)			
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-27-592-234	PGM SUP-EPIC ADVENTURE C	0	2,452	2,752	3,281	3,221	0	1,982	
5-60-27-592-235	PGM SUP-AWESOME ADVENTUR	5,690	7,789	4,782	6,989	5,716	0	5,493	
5-60-27-595-234	PGM SRV-EPIC ADVENTURE C	0	5,718	7,825	9,943	11,145	0	12,275	
5-60-27-595-235	PGM SRV-AWESOME ADVENTUR	19,248	20,814	23,245	26,458	20,627	0	26,913	
5-60-27-596-234	PGM TRANS-EPIC ADVENT CA	0	4,644	4,748	5,000	5,286	0	9,120	
5-60-27-596-235	PGM TRANS-AWESOME ADVENT	11,745	15,788	15,414	15,000	14,098	0	15,840	
5-60-27-665-234	SAFETY SUPPLIES-EPIC ADV	0	485	137	210	111	0	190	
5-60-27-665-235	SAFETY SUPPLIES-AWS ADVE	952	287	319	410	311	0	410	
5-60-28-591-255	PGM SAL - YOUTH SPORTS C	0	0	0	0	3,180	0	2,997	
5-60-28-592-237	PGM SUP - YOUTH VOLLEYBA	1,134	1,780	1,729	2,340	2,280	0	2,926	
5-60-28-592-255	PGM SUP - YOUTH SPORTS C	0	0	33	0	0	0	150	
5-60-28-592-258	PGM SUP - YTH DODGEBALL	2,185	4,205	2,979	3,676	3,972	0	5,842	
5-60-28-592-260	PGM SUP - YOUTH BASKETBA	5,798	10,447	8,672	9,991	9,434	0	9,436	
5-60-28-592-262	PGM SUP-YTH SUMMER BASKE	1,269	2,465	2,297	2,320	2,192	0	2,168	
5-60-28-592-270	PGM SUP - YTH FALL SOCCE	712	4,699	3,350	4,853	6,573	0	5,627	
5-60-28-592-272	PGM SUP - YTH SPRING SOC	2,735	3,388	5,992	7,000	5,145	0	6,640	
5-60-28-592-860	PGM SUP-YTH BB/SB LEAGUE	27,752	30,530	30,396	32,405	34,293	0	33,444	
5-60-28-592-865	PGM SUP-YTH BB/SB FALL L	13,756	18,285	16,137	15,247	17,878	0	16,143	
5-60-28-592-870	PGM SUP - YTH TRAVEL SB	0	0	6,190	7,149	7,792	0	7,739	
5-60-28-592-880	PGM SUP-GOLD MEDAL TOURN	3,478	2,864	0	0	0	0	0	
5-60-28-592-891	PGM SUP-HS BASEBALL/SOFT	0	315	80	1,370	191	0	1,229	
5-60-28-594-270	MERCH RESALE-YTH FALL SO	1,774	0	0	0	0	0	0	
5-60-28-594-272	MERCH RESALE-YTH SPRING	495	2,892	5,700	3,174	5,308	0	3,565	
5-60-28-595-237	PGM SRV - YOUTH VOLLEYBA	6,003	3,397	6,297	8,362	4,481	0	3,110	
5-60-28-595-255	PGM SRV - YOUTH SPORTS C	5,825	1,079	1,708	5,376	3,166	0	0	
5-60-28-595-258	PGM SRV - YTH DODGEBALL	3,128	3,495	4,462	6,675	4,273	0	6,174	
5-60-28-595-260	PGM SRV - YOUTH BASKETBA	12,415	11,241	13,358	15,127	13,686	0	13,446	
5-60-28-595-262	PGM SRV-YTH SUMMER BASKE	4,217	4,770	5,049	5,028	5,820	0	5,046	
5-60-28-595-270	PGM SRV - YTH FALL SOCCE	4,115	2,966	4,209	4,536	5,007	0	5,000	
5-60-28-595-272	PGM SRV - YTH SPRING SOC	6,175	6,777	7,673	7,768	4,013	0	6,316	
5-60-28-595-860	PGM SRV-YTH BB/SB LEAGUE	12,632	13,261	14,485	18,226	16,808	0	17,376	
5-60-28-595-865	PGM SRV-YTH BB/SB FALL L	11,451	18,533	7,486	8,338	10,615	0	8,476	
5-60-28-595-870	PGM SRV - YTH TRAVEL SB	0	0	24,919	26,900	33,949	0	34,991	
5-60-28-595-880	PGM SRV-GOLD MEDAL TOURN	4,075	3,680	0	0	0	0	0	
5-60-28-595-891	PGM SRV-HS BASEBALL/SOFT	1,920	4,165	3,028	4,949	3,475	0	3,335	
5-60-28-665-237	SAFETY SUPPLIES-YTH VOLL	0	0	0	184	0	0	0	
5-60-28-665-258	SAFETY SUPPLIES-YTH DODG	0	0	0	0	0	0	140	
5-60-28-665-260	SAFETY SUPPLIES-YTH BASK	84	250	245	294	0	0	400	
5-60-28-665-270	SAFETY SUPPLIES-YTH FALL	17	0	204	162	0	0	270	
5-60-28-665-272	SAFETY SUPPLIES-YTH SPRG	175	63	233	198	112	0	366	
5-60-28-665-860	SAFETY SUPPLIES-YTH BB/S	553	473	455	280	510	0	515	
5-60-28-665-865	SAFETY SUPPLIES-FALL LEA	497	293	0	198	235	0	378	
5-60-29-511-290	FULL TIME LABOR - B & A	34,906	66,317	72,873	97,325	85,210	0	110,174	
5-60-29-521-290	PART-TIME LABOR B & A SC	39,548	11,524	0	0	0	0	0	
5-60-29-535-000	GROUP MEDICAL B & A CARE	4,709	7,627	5,011	5,595	5,516	0	6,883	
5-60-29-546-290	TELEPHONE-YTH B/A SCHOOL	4,921	3,527	3,998	3,928	2,754	0	2,572	
5-60-29-591-290	PGM SAL - YOUTH B/A SCHO	158,941	190,842	188,127	225,085	176,074	0	230,569	
5-60-29-591-292	PGM SAL - DIST 93 FAC/AT	4,505	4,404	5,873	10,050	6,523	0	10,050	
5-60-29-591-298	PGM SAL - YTH KDS CARE D	7,832	7,058	12,262	10,893	8,451	0	15,168	
5-60-29-592-290	PGM SUP - YOUTH B/A SCHO	8,247	10,825	8,458	11,084	7,410	0	8,984	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

				(----- 2025 -----)		(----- 2026 -----)		
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-29-592-298 PGM SUP - YTH KDS CARE D	584	857	2,568	1,539	448	0	1,533	
5-60-29-595-290 PGM SRV - YOUTH B/A SCHO	0	1,260	1,118	1,960	1,387	0	1,400	
5-60-29-595-298 PGM SRV - YTH KDS CARE D	1,802	2,776	3,053	4,982	3,697	0	4,885	
5-60-29-600-290 DISTRICT 93 COMMISSION	57,630	78,511	76,218	40,074	52,146	0	18,261	
5-60-29-665-290 SAFETY SUPPLIES-ACTIVKID	322	172	276	624	59	0	360	
5-60-37-546-327 TELEPHONE-MS AFTER HOURS	108	0	0	0	0	0	0	
5-60-37-591-327 PGM SAL - MS AFTER HOURS	2,350	1,940	2,013	2,197	1,182	0	2,566	
5-60-37-592-327 PGM SUP - MS AFTER HOURS	620	1,350	318	633	111	0	946	
5-60-37-595-327 PGM SRV - MS AFTER HOURS	63	0	0	2,170	325	0	1,488	
5-60-47-595-460 PGM SRV - HIGH SCHOOL CA	50,470	57,068	56,708	54,954	61,179	0	59,333	
5-60-48-592-434 PGM SUP - ADULT SB TOURN	7,060	7,750	11,659	12,449	14,206	0	12,081	
5-60-48-592-435 PGM SUP - ADULT SOFTBALL	21,616	18,261	15,479	18,411	22,258	0	15,625	
5-60-48-592-440 PGM SUP - ADULT SPORTS L	12,881	15,247	15,293	11,011	11,229	0	10,902	
5-60-48-595-434 PGM SRV - ADULT SB TOURN	11,529	7,267	10,696	10,520	11,600	0	10,614	
5-60-48-595-435 PGM SRV - ADULT SOFTBALL	36,771	38,297	39,229	40,335	29,692	0	38,430	
5-60-48-595-440 PGM SRV - ADULT SPORTS L	27,947	29,267	22,829	28,020	20,649	0	27,600	
5-60-48-665-435 SAFETY SUPPLIES-ADULT SO	0	0	123	515	0	0	426	
5-60-48-665-440 SAFETY SUPPLIES-ADULT SP	0	0	0	270	0	0	258	
5-60-54-591-515 PGM SAL-FOREVER YNG SPEC	0	0	0	0	0	0	608	
5-60-54-592-515 PGM SUP-ADULT SPECIAL EV	339	522	962	1,020	998	0	880	
5-60-54-595-515 PGM SRV-ADULT SPECIAL EV	1,127	505	0	0	0	0	500	
5-60-55-591-520 PGM SAL-ADULT TRIPS	9,546	10,094	17,553	17,132	17,114	0	21,076	
5-60-55-591-525 PGM SAL-ADULT OVERNIGHT	1,716	2,132	1,434	2,793	6,130	0	6,139	
5-60-55-592-520 PGM SUP-ADULT TRIPS	240	260	399	331	1,115	0	962	
5-60-55-592-525 PGM SUP-ADULT OVERNIGHT	397	652	917	447	641	0	752	
5-60-55-595-520 PGM SRV-ADULT TRIPS	18,655	16,491	43,034	48,600	57,472	0	71,431	
5-60-55-595-525 PGM SRV-ADULT OVERNIGHT	36,788	61,357	90,518	69,600	78,678	0	86,688	
5-60-55-596-520 PGM TRNS-ADULT TRIPS	3,590	6,643	10	0	0	0	0	
5-60-55-665-520 SAFETY SUPPLIES-ADULT TR	0	0	20	55	20	0	55	
5-60-60-591-699 PGM SAL - REC ATTENDANTS	127,120	136,650	151,535	161,186	154,591	0	175,296	
5-60-60-592-699 PGM SUP - REC ATTENDANTS	1,236	1,696	762	934	400	0	950	
5-60-61-592-680 PGM SUP-SPORTS INSTRUCTI	0	0	0	0	(100)	0	0	
5-60-61-595-680 PGM SRV-SPORTS INSTRUCTI	52,580	44,576	71,002	63,174	51,513	0	36,271	
5-60-64-591-610 PGM SAL - FAMILY SPECIAL	1,367	1,641	2,985	2,445	1,318	0	1,577	
5-60-64-592-610 PGM SUP - FAMILY SPECIAL	5,354	4,367	3,170	4,725	2,216	0	5,013	
5-60-64-595-610 PGM SRV - FAMILY SPECIAL	4,914	14,295	14,345	14,715	11,199	0	14,263	
5-60-68-592-655 PGM SUP-SPECIAL SPORTS T	879	190	0	0	0	0	0	
5-60-68-595-655 PGM SRV-SPECIAL SPORTS T	0	0	0	0	0	0	8,428	
5-60-70-570-700 CONTRACTUAL SRVS-FVRC PO	352,366	404,586	416,784	431,026	395,107	0	460,000	
5-60-70-570-704 CONTRACT SRVS-FVRC POOL	320	550	1,630	5,130	1,035	0	4,853	
5-60-70-570-750 CONTRACTUAL SRVS-CCWP	230,079	260,540	305,233	295,000	293,383	0	322,000	
5-60-70-570-754 CONTRACT SRVS-CCWP POOL	3,685	1,998	2,505	2,464	1,722	0	3,200	
5-60-70-591-750 PGM SAL-CASHIER GENERAL	0	11,622	16,297	17,859	13,463	0	16,022	
5-60-70-591-754 PGM SAL-CCWP POOL RENTAL	0	0	0	0	0	0	221	
5-60-70-591-760 PGM SAL-CCWP SPECIAL EVE	0	0	0	0	0	0	117	
5-60-70-592-700 PGM SUP - GENERAL SWIM	0	44	85	0	0	0	150	
5-60-70-592-705 PGM SUP - INDOOR POOL EV	0	0	0	0	0	0	525	
5-60-70-592-750 PGM SUP-GENERAL SWIM	103	1,022	1,070	985	967	0	865	
5-60-70-592-760 PGM SUP-CCWP SPECIAL EVE	0	0	14	225	35	0	340	
5-60-70-594-750 MERCH RESALE SUPPLIES-CC	0	0	0	0	428	0	435	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
RECREATION

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-70-595-700	PGM SRV - INDOOR POOL	4,395	2,355	138	0	0	0	0	
5-60-70-595-750	PGM SRV-GENERAL SWIM	0	40	60	80	0	0	80	
5-60-70-595-760	PGM SRV-CCWP SPECIAL EVE	0	0	1,106	900	350	0	500	
5-60-70-609-700	INTERFUND TRF - FVRC POO	221	811	948	1,239	825	0	982	
5-60-70-609-750	INTERFUND TRF - CCWP	3,367	4,668	5,105	5,875	4,875	0	5,440	
5-60-70-649-700	MINOR EQUIPMENT - FVRC P	321	1,173	20	450	244	0	700	
5-60-70-649-750	MINOR EQUIPMENT-GENERAL	5,388	0	3,397	3,515	3,321	0	3,455	
5-60-70-652-700	OFFICE SUPPLIES - FVRC P	26	0	0	0	26	0	0	
5-60-70-652-750	OFFICE SUPPLIES-CCWP	60	0	0	0	0	0	0	
5-60-70-665-700	SAFETY SUPPLIES - FVRC P	251	0	0	322	0	0	253	
5-60-70-665-750	SAFETY SUPPLIES - CCWP	164	44	0	115	59	0	211	
5-60-71-525-707	PGM SAL-MGR/TEAM LDR SWI	3,189	0	0	0	0	0	0	
5-60-71-529-706	PGM SAL-INSTR/COORD PRIV	2,675	5,754	1,875	0	1,109	0	0	
5-60-71-529-707	PGM SAL-INSTR/COORD SWIM	22,426	23,104	32,619	31,576	42,626	0	57,471	
5-60-71-592-707	PGM SUP-INSTR/COORD SWIM	298	296	188	345	175	0	750	
5-60-71-609-707	INTERFUND TRF - SWIM LES	464	2,454	3,617	3,839	4,901	0	0	
5-60-78-591-710	PGM SAL-SWIM TEAM	15,902	27,820	32,420	41,597	30,327	0	44,422	
5-60-78-592-710	PGM SUP - SWIM TEAM	2,224	3,265	4,061	2,997	2,748	0	2,852	
5-60-78-595-710	PGM SRV - SWIM TEAM	1,994	995	1,835	2,134	995	0	1,100	
5-60-80-516-800	PGM SAL-FITNESS SERVICE	68	0	0	0	0	0	0	
5-60-80-517-800	PGM SAL-ATTENDANT FITNES	81,974	92,884	100,172	104,665	93,546	0	107,968	
5-60-80-518-800	PGM SAL-INSTRUCTOR FITNE	80,929	92,651	98,559	103,408	88,100	0	105,098	
5-60-80-543-800	CABLE - FITNESS CENTER	4,295	4,425	4,505	4,500	3,836	0	4,830	
5-60-80-559-800	TRAINING/SEMINARS FITNES	0	287	200	750	50	0	300	
5-60-80-561-800	MEMBERSHIP DUES - FITNES	80	0	0	0	0	0	0	
5-60-80-562-800	REPAIR SERVICES-FITNESS	8,860	11,054	13,305	15,000	10,037	0	15,000	
5-60-80-592-800	PGM SUP-FITNESS CENTR-ME	10,103	11,639	10,341	13,485	8,664	0	14,103	
5-60-80-595-800	PGM SRV-FITNESS CENTR-ME	1,285	2,316	2,964	2,600	2,459	0	2,700	
5-60-80-609-800	INTERFUND TRF - FITNESS	17,748	22,006	42,014	43,389	43,692	0	50,457	
5-60-80-649-800	MINOR EQUIPMENT-FITNESS	1,892	1,483	7,549	7,050	2,689	0	6,650	
5-60-80-657-800	CLOTHING-FITNESS CENTER	809	395	0	0	0	0	0	
5-60-80-665-800	SAFETY SUPPLIES-FITNESS	208	624	521	1,150	990	0	1,050	
5-60-80-671-800	PROMOTION SUPPLIES-FITNE	2,276	3,454	955	1,660	810	0	1,250	
5-60-86-591-820	PGM SAL FITNESS PERSONAL	18,817	18,585	12,274	10,666	16,366	0	15,863	
5-60-89-591-825	PGM SAL-FITNESS PROGRAMS	150	0	1,880	3,293	3,126	0	4,362	
5-60-89-592-825	PGM SUP-FITNESS PROGRAMS	0	49	197	320	135	0	480	
5-60-89-595-825	PGM SRV-FITNESS PROGRAMS	0	0	350	0	0	0	1,280	
5-60-90-591-903	PGM SAL - GYMNASTIC GROU	514	369	319	255	542	0	204	
5-60-90-591-904	PGM SAL - GYMNASTIC OPEN	305	0	0	0	0	0	0	
5-60-91-521-905	P/T LABOR-GYMNASTIC INST	12,601	0	0	0	0	0	0	
5-60-91-521-906	P/T LABOR-GYMNSTC PRIVAT	1,325	0	0	0	0	0	0	
5-60-91-591-905	PGM SAL - GYMNASTIC INST	40,964	48,546	54,376	68,338	53,154	0	62,672	
5-60-91-591-906	PGM SAL-GYMNSTC PRIVATE	529	876	1,904	2,308	1,714	0	2,495	
5-60-91-592-905	PGM SUP - GYMNASTIC INST	1,850	2,670	2,404	4,095	2,867	0	2,310	
5-60-91-595-905	PGM SRV-GYMNASTIC INSTRU	0	598	0	800	618	0	650	
5-60-91-665-905	SAFETY SUPPLIES-GYMNAST	92	81	24	130	10	0	120	
5-60-98-521-901	P/T LABOR-GYMNASTIC TEAM	19,224	0	0	0	0	0	0	
5-60-98-591-901	PGM SAL - GYMNASTIC TEAM	17,964	22,353	26,656	29,532	22,776	0	29,921	
5-60-98-592-901	PGM SUP - GYMNASTIC TEAM	1,116	1,376	1,513	2,115	722	0	2,150	
5-60-98-595-901	PGM SRV - GYMNASTIC TEAM	5,116	5,655	5,057	5,931	4,798	0	5,851	
TOTAL EXPENDITURES		3,247,797	3,921,939	4,381,397	4,697,834	4,137,383	0	4,908,653	

REVENUE OVER/ (UNDER) EXPENDITURES	900,508	935,755	813,002	596,663	1,044,361	0	657,967
------------------------------------	---------	---------	---------	---------	-----------	---	---------

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
REGISTRATION SERVICES

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>REVENUES</u>								
4-62-00-485 CASH SHORT/OVER - REGIST	<u>130</u>	(<u>10</u>)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL REVENUES	130	(10)	0	0	0	0	0	<u> </u>
<hr/>								
<u>EXPENDITURES</u>								
5-62-00-511 FULL-TIME LABOR	30,821	32,149	47,323	48,917	43,227	0	53,842	<u> </u>
5-62-00-512 FULL-TIME OVERTIME	0	0	0	506	0	0	0	<u> </u>
5-62-00-521 PART-TIME LABOR	57,787	69,368	68,835	81,145	68,353	0	77,395	<u> </u>
5-62-00-535-000 GROUP MEDICAL	3,583	3,703	7,660	9,848	8,279	0	10,787	<u> </u>
5-62-00-559 TRAINING/SEMINAR	0	8	0	0	0	0	0	<u> </u>
5-62-00-591 P/T LABOR - PROGRAMS	<u>6,467</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL EXPENDITURES	98,658	105,228	123,817	140,416	119,859	0	142,024	<u> </u>
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(98,528)	(105,238)	(123,817)	(140,416)	(119,859)	0	(142,024)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
MCCASLIN FIELDS

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-64-00-481	RECOVERY OF COST	<u>0</u>	<u>2,480</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL REVENUES		0	2,480	0	0	0	0	0	
<u>EXPENDITURES</u>									
5-64-00-545	WATER/SEWER-MCCAS FIELDS	11,537	11,012	12,658	13,287	12,499	0	14,390	<u></u>
5-64-00-547	ELECTRIC-MCCASLIN FIELDS	16,615	21,589	25,031	25,675	18,900	0	27,100	<u></u>
5-64-00-548	REFUSE-MCCASLIN FIELDS	1,773	2,420	2,217	2,087	2,283	0	2,940	<u></u>
5-64-00-556	MAINTENANCE CONTRACTS	24,299	2,067	1,048	1,640	1,372	0	1,875	<u></u>
5-64-00-562	REPAIR SERVICES	1,306	4,119	4,053	1,000	10,088	0	5,250	<u></u>
5-64-00-651	MINOR EQUIPMENT	0	5,436	3,736	600	846	0	600	<u></u>
5-64-00-653	HORTICULTURE SUPP-MCCAS	60	0	819	0	0	0	0	<u></u>
5-64-00-656	JANITORIAL SUPPLIES	1,463	2,344	5,086	5,000	2,982	0	5,000	<u></u>
5-64-00-660	PLAYGROUND MAT/MAINT MCC	182	0	0	3,400	4,580	0	3,400	<u></u>
5-64-00-660-058	PLAYGROUND MAT/MAINT-VAN	0	0	257	200	0	0	200	<u></u>
5-64-00-662	ATHLET FIELD MAINT SUP-M	4,741	0	1,000	4,750	4,750	0	2,750	<u></u>
5-64-00-664	REPAIR/MAINT MATERIALS	2,499	945	2,680	800	2,274	0	800	<u></u>
5-64-00-664-058	REPAIR/MAINT MAT-VANDALI	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u></u>
TOTAL EXPENDITURES		64,475	49,932	58,585	58,539	60,575	0	64,405	
REVENUE OVER/(UNDER) EXPENDITURES		(64,475)	(47,452)	(58,585)	(58,539)	(60,575)	0	(64,405)	

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

20 -RECREATION FUND
MINIATURE GOLF

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>EXPENDITURES</u>								
5-65-00-544 GAS	1,058	984	1,012	1,203	1,019	0	1,420	
5-65-00-545 WATER/SEWER	0	0	0	0	213	0	350	
5-65-00-546 TELEPHONE/INTERNET	6,418	2,956	3,659	3,834	3,071	0	3,865	
5-65-00-547 ELECTRIC	3,165	4,112	4,768	4,890	3,640	0	5,230	
5-65-00-548 REFUSE	2,836	3,252	2,956	2,783	3,044	0	3,920	
5-65-00-556 MAINTENANCE CONTRACTS	3,839	3,349	2,937	4,852	5,245	0	3,954	
5-65-00-556-048 MAINT CONTRACTS-LANDSCAP	2,462	0	0	0	0	0	0	
5-65-00-562 REPAIR SERVICES	1,138	2,302	4,282	3,250	1,985	0	1,550	
5-65-00-568 PERMITS/LICENSES	238	257	266	285	272	0	315	
5-65-00-650 EQUIPMENT RENTAL	778	720	720	900	364	0	0	
5-65-00-651 MINOR EQUIPMENT FACILITY	1,715	11,523	843	500	0	0	1,000	
5-65-00-654 CHEMICALS	0	0	0	700	60	0	1,300	
5-65-00-656 JANITORIAL SUPPLIES	368	756	234	300	286	0	400	
5-65-00-664 REPAIR & MAINT SUPPLIES	752	2,220	1,024	1,800	415	0	1,800	
5-65-00-802 FURNITURE/FIXTURES/EQUIP	<u>0</u>	<u>14,192</u>	<u>408</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	24,766	46,622	23,107	25,297	19,612	0	25,104	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	(24,766)	(46,622)	(23,107)	(25,297)	(19,612)	0	(25,104)	
<hr/>								
TOTAL REVENUES	5,759,302	6,545,435	6,943,711	7,050,060	6,994,394	0	7,117,721	
TOTAL EXPENDITURES	<u>5,077,750</u>	<u>5,959,503</u>	<u>6,929,407</u>	<u>7,042,559</u>	<u>6,349,839</u>	<u>0</u>	<u>7,297,974</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	681,552	585,932	14,304	7,500	644,554	0	(180,252)	



Budget Summary
Special Recreation Fund

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

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

There are no major capital projects budgeted against the Special Recreation budget in 2026. The largest portion of these dollars will go towards inclusion services to support participants with special needs enrolled in park district programs. The fund also absorbs a percentage of costs to maintain the dedicated WDSRA space at Fountain View Recreation Center. We will use this year to rebuild fund balances in order to address future ADA Transition Plan implementation.

Special Recreation Fund

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2025 Starting Balance:	<u>\$ 39,031</u>
Budgeted 2026 Ending Balance:	<u>\$ 5,377</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

25 -SPECIAL RECREATION FUND
SPECIAL RECREATION

		(----- 2025 -----) (----- 2026 -----)							
		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>									
4-00-00-410	PROPERTY TAXES - CURRENT	626,813	655,678	689,670	742,727	738,714	0	800,000	
4-00-00-412	PROPERTY TAXES - PRIOR	0	78	11	0	23	0	0	
4-00-00-420	INTEREST	6,080	12,509	33,898	5,000	8,280	0	5,000	
4-00-00-481	RECOVERY OF COST	<u>21</u>	<u>30,720</u>	<u>920</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		632,914	698,985	724,499	747,727	747,022	0	805,000	
<u>EXPENDITURES</u>									
5-00-00-511	FULL TIME LABOR	12,066	9,178	12,744	13,524	11,704	0	14,713	
5-00-00-535-000	GROUP MEDICAL	517	494	602	618	522	0	659	
5-00-00-549	PORT-O-LETS	19,085	16,617	3,646	4,723	3,187	0	0	
5-00-00-575	INCLUSION COSTS	91,968	125,884	146,261	125,000	142,302	0	200,000	
5-00-00-602	WDSRA TAX ALLOCATION	308,325	314,440	328,625	353,713	329,140	0	384,373	
5-00-00-605	DONATIONS	2,768	2,908	2,750	3,950	2,700	0	3,000	
5-00-00-609	INTERFUND TRANSFER-SPECI	20,828	18,569	30,784	241,909	14,528	0	38,116	
5-00-00-651	MINOR EQUIPMENT	0	1,042	1,294	1,400	0	0	900	
5-00-00-725	ADA CAPITAL IMROVEMENTS	290,341	63,945	29,000	0	0	0	190,000	
5-00-00-765	ADA PARK IMPROVEMENTS	<u>175,146</u>	<u>220,077</u>	<u>152,763</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		921,045	773,152	708,468	744,837	504,082	0	831,761	
REVENUE OVER/(UNDER) EXPENDITURES		(288,131)	(74,167)	16,031	2,890	242,939	0	(26,761)	
TOTAL REVENUES		632,914	698,985	724,499	747,727	747,022	0	805,000	
TOTAL EXPENDITURES		<u>921,045</u>	<u>773,152</u>	<u>708,468</u>	<u>744,837</u>	<u>504,082</u>	<u>0</u>	<u>831,761</u>	
REVENUE OVER/(UNDER) EXPENDITURES		(288,131)	(74,167)	16,031	2,890	242,939	0	(26,761)	

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, 2021A, 2021B, 2021C, 220D, 2022A, and 2022B.

The District currently holds an A1 Bond Rating (Moody's Rating Index). In 2022, 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.

A refinancing of callable bonds, and issuance of \$1.5M in new money will be completed in late 2025. Staff continues to monitor call dates on current bonds for opportunities to refinance at a lower interest rates and to reduce the impact of taxes from those bonds.

Bond & Interest Fund

Suggested Target Balance:	<u>per debt schedule</u>
Estimated 2025 Starting Balance:	<u>\$ 1,602,431</u>
Budgeted 2026 Ending Balance:	<u>\$ 1,549,658</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

30 -BOND AND INTEREST FUND
BOND AND INTEREST

		(----- 2025 -----) (----- 2026 -----)						
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-410 PROPERTY TAXES - CURRENT	5,457,975	5,589,655	5,797,818	5,975,434	5,995,608	0	5,976,724	
4-00-00-412 PROPERTY TAXES - PRIOR	0	614	97	0	192	0	0	
TOTAL REVENUES	5,457,975	5,590,270	5,797,916	5,975,434	5,995,800	0	5,976,724	
<u>EXPENDITURES</u>								
5-00-00-900 PAYING AGENT FEES	4,400	4,400	4,400	4,400	4,000	0	4,000	
5-00-00-928 2011A CAPITAL APPRECIATI	3,240,000	3,340,000	2,725,000	2,130,000	2,130,000	0	1,220,000	
5-00-00-932 2016 GO REFUNDING PARK B	630,550	632,100	633,500	629,750	252,375	0	633,500	
5-00-00-933 2020A GO LTD TAX REF PK	5,800	5,800	5,800	5,800	5,800	0	5,800	
5-00-00-934 2020B TAX GO LTD TAX REF	248,135	245,998	243,748	251,160	251,160	0	243,223	
5-00-00-935 2020C GO REFUNDING PARK	461,750	461,750	1,301,750	2,138,150	2,138,150	0	3,064,750	
5-00-00-936 2020D TAX GO REF PARK BO	261,854	261,426	260,954	260,414	260,414	0	259,829	
5-00-00-937 2021A TAX GO LTD TAX REF	133,279	138,159	137,984	132,772	132,772	0	142,542	
5-00-00-938 2021B TAX GO REF PARK BO	463,465	463,465	463,465	463,465	463,465	0	463,465	
TOTAL EXPENDITURES	5,449,233	5,553,098	5,776,600	6,015,910	5,638,135	0	6,037,108	
REVENUE OVER/ (UNDER) EXPENDITURES	8,742	37,172	21,316	(40,476)	357,665	0	(60,384)	
TOTAL REVENUES	5,457,975	5,590,270	5,797,916	5,975,434	5,995,800	0	5,976,724	
TOTAL EXPENDITURES	5,449,233	5,553,098	5,776,600	6,015,910	5,638,135	0	6,037,108	
REVENUE OVER/ (UNDER) EXPENDITURES	8,742	37,172	21,316	(40,476)	357,665	0	(60,384)	

The Capital Budget is a fluid, “rolling budget.” Staff provides the Board with quarterly updates on the District’s Capital Improvement Plan. The next one is scheduled for January/February of 2026.

The budget included in this report includes items such as a maintenance improvement for the Simkus Recreation Gym Floor, shared improvement costs for Evergreen Gymnasium (per a current IGA), the first set of concession table replacements at Coral Cove Water Park, fleet replacement items, Appomattox Park renovations, improvements to Fountain View Fitness Center locker rooms, and Armstrong Park Baseball Hub renovation.

Capital Repair/Replacement & Maintenance Plans
2025-2028

Vehicle/Equipment Replacements		
Year	Item	Cost
2026	<i>39 Passenger Bus</i>	275,000
	<i>Small Gator</i>	12,000
	<i>Turf Aerator Replacement</i>	21,200
2027	<i>Replace 2012 F250 Pickup #1</i>	57,500
	<i>Replace 2012 Ford Explorer</i>	45,000
	<i>Replace 2007 Econoline Van #1</i>	65,300
2028	<i>Replace 2012 F250 Pickup #2</i>	57,500
	<i>Replace 2011 Econoline Van #2</i>	65,300
		598,800
Facility Renovations/Updates		
Year	Item	Cost
2026	<i>FVF Member Locker Room Shower Floor</i>	24,500
	<i>FVF Member Locker Room Wallpaper/Paint</i>	18,800
	<i>Replace 5 CCWP Concession Tables</i>	8,500
2027	<i>Replace 5 CCWP Concession Tables</i>	8,500
2028	<i>Replace 5 CCWP Concession Tables</i>	8,500
		68,800
TBD	2025 Capital Improvement Dollars	1,500,000
9/30/25	Self-Funded Capital Improvement Dollars	(185,012)
2025 In-Process/Completed Projects		
Year	Item	Cost
2025	Armstrong Lot Reseal/Stripe	26,120
2025	Bierman Shoreline Repair	19,269
2025	CCMG Water Service Conversion	46,626
2025	CCWP Bucket Feature Painting/Netting Replacement	39,175
2025	Evergreen 2024 Floor Replacement 50%	59,750
2025	Evergreen 2024 Masonry 50%	28,375
2025	Pleasant Hill Park Renovation	303,200
2025	SRC Gym Floor Repair/Refinish 24-25	63,605
		586,120

NOTES:

Italicized items are funded by 2025 Capital Improvement Bond Issue
Purple items pending quotes

Park & Playground Replacements		
Year	Item	Cost
2026	<i>Appomattox Park</i>	185,000
2026	<i>Armstrong Park Hub Renovation</i>	300,000
		485,000
Capital/Emergency Repair/Replacements-UNBUDGETED		
Year	Item	Cost
2025	SRC Gym Floor/Electric/CCWP Leak	325,000
2025	SRC HVAC System Analysis	20,000
		345,000
IGA Commitments		
Year	Item	Cost
2026	Evergreen Gym 2025 Doors 50%	35,035
2026	Evergreen Gym 2025 Water Fountain 50%	1,275
2026	Evergreen Gym 2025 Walkway Light 50%	1,105
2026	Evergreen Gym 2025 Parking Lot 50%	2,400
		39,815
Combined Total-All Except Unfunded Projects:		1,537,415
Capital Projects-UNFUNDED		
Year	Item	Cost
TBD	FVRC Fitness Floor Replacement ESTIMATE	85,000
TBD	SRC Locker Room/Restrooms ESTIMATE	75,000
TBD	Evergreen Lakes Shoreline Phs 1 ESTIMATE	75,000
TBD	Armstrong Pickleball Shade/Expansion ESTIMATE	55,000
TBD	McCaslin Batting Cages ESTIMATE	40,000
TBD	Evergreen Lakes Shoreline Remaining Areas	225,000
TBD	SRC HVAC System Replacement-Pending Quote	

Vehicle listing is not the full fleet list
 Evergreen Lakes Shoreline Project Total is \$300,000

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

32 -CAPITAL IMPROVEMENTS FUND
CAPITAL IMPROVEMENTS

		2022	2023	2024	(----- 2025 -----) (----- 2026 -----)			
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-413	TRANSFER IN	0	0	1,050,000	0	0	0	0
4-00-00-461	DONATIONS	0	0	0	0	255,000	0	0
4-00-00-462	GRANTS	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES		0	0	1,100,000	0	555,000	0	0
<u>EXPENDITURES</u>								
5-00-00-702	ATHLETIC FIELDS	0	0	0	0	0	0	35,000
5-00-00-710	ARMSTRONG PARK	0	0	155,600	0	0	0	0
5-00-00-714	SHORELINE RESTORATION	0	0	0	0	19,269	0	0
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	0	71,050	0	0	0	0
5-00-00-752	SIMKUS RECREATION CENTER	0	0	0	65,000	63,605	0	0
5-00-00-753	CORAL COVE WATER PARK	0	0	0	0	14,988	0	0
5-00-00-755	EVERGREEN GYM	0	0	0	85,000	88,125	0	0
5-00-00-758	COYOTE CROSSING MINI GOL	0	0	0	0	46,625	0	0
5-00-00-774	PLEASANT HILL PARK IMPRO	0	0	24,701	185,000	689,874	0	0
5-00-00-800	CAPITAL EQUIPMENT	0	0	77,651	0	20,059	0	0
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>0</u>	<u>42,519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		0	0	371,521	335,000	942,545	0	35,000
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES		0	0	728,479	(335,000)	(387,545)	0	(35,000)
<hr/>								
TOTAL REVENUES		0	0	1,100,000	0	555,000	0	0
TOTAL EXPENDITURES		<u>0</u>	<u>0</u>	<u>371,521</u>	<u>335,000</u>	<u>942,545</u>	<u>0</u>	<u>35,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES		0	0	728,479	(335,000)	(387,545)	0	(35,000)

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

43 -2025 CAPITAL IMPROVEMENTS
2025 CAPITAL IMPROVEMENTS

	2022	2023	2024	(----- 2025 -----)	(----- 2026 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-00-00-710 ARMSTRONG PARK	0	0	0	0	0	0	300,000	
5-00-00-723 FOUNTAIN VIEW REC CENTER	0	0	0	0	0	0	43,300	
5-00-00-753 CORAL COVE WATER PARK	0	0	0	0	0	0	8,500	
5-00-00-755 EVERGREEN GYM	0	0	0	0	0	0	39,813	
5-00-00-773 APPOMATTOX PARK	0	0	0	0	0	0	185,000	
5-00-00-800 CAPITAL EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>308,200</u>	
TOTAL EXPENDITURES	0	0	0	0	0	0	884,813	
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	(884,813)	
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>884,813</u>	
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	(884,813)	

This fund generates revenues from a Village ordinance that requires developers to donate a certain amount of land for park space within their developments, or make a cash-in-lieu donation to the Park District. The Ordinance currently requires a developer to provide the District an equivalent of \$75,000 per acre of land.

Cash-in-Lieu donations are used to develop a recreation area that serves that development. While most available land has been built out, the new Villas at Fair Oakes subdivision will produce an estimated \$52,440 for the future renovation of Appomattox Park.

There are two new subdivisions planned in the coming year; one next to Jan Smith Park and the other just to the east of Jan Smith Park on the other side of the road. These subdivisions are estimated to produce a total of \$90,000 in cash-in-lieu and will be held for park improvements in the area.

Special Recreation Fund

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2025 Starting Balance:	<u>\$ 41,642</u>
Budgeted 2026 Ending Balance:	<u>\$ 0</u>

CARROL STREAM PARK DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: NOVEMBER 30TH, 2025

35 -CASH IN LIEU
CASH IN LIEU

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	(----- 2025 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2026 -----) REQUESTED BUDGET	MANAGEMENT BUDGET
<hr/>								
<u>REVENUES</u>								
4-00-00-461 DONATIONS	<u>0</u>	<u>0</u>	<u>41,642</u>	<u>0</u>	<u>33,720</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL REVENUES	0	0	41,642	0	33,720	0	0	
<hr/>								
<u>EXPENDITURES</u>								
5-00-00-773 APPOMATTOX PARK	0	0	0	0	0	0	52,440	<u></u>
5-00-00-774 PLEASANT HILL PARK IMPRO	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,038</u>	<u>32,282</u>	<u>0</u>	<u>0</u>	<u></u>
TOTAL EXPENDITURES	0	0	0	27,038	32,282	0	52,440	
<hr/>								
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	41,642	(27,038)	1,438	0	(52,440)	
<hr/>								
TOTAL REVENUES	0	0	41,642	0	33,720	0	0	
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,038</u>	<u>32,282</u>	<u>0</u>	<u>52,440</u>	<u></u>
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	41,642	(27,038)	1,438	0	(52,440)	



Budget Summary
Summary of Requests for Board Approval

Thank you for your support of staff in our mission to provide the best recreational experiences and services to the Carol Stream Community.

We appreciate your review and consideration of the 2026 Proposed Budget, and will ask for your formal approval through the Budget & Appropriation Ordinance at the January 12, 2026 regular board meeting.

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

- **2026 Proposed Budget**
- **2026 Organizational Chart**
- **2026 Full-Time and Part-Time Wage Scales**