

Proposed Budget  
Fiscal Year January 1 – December 31, 2025

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 pleased to present a **balanced budget for the 2025 Fiscal Year**. This budget provides our residents a variety of fun, safe, and affordable recreational opportunities in facilities and parks that are well-kept and representative of the pride we all have for the Carol Stream Community.

With Fund Balances aligned according to policy, the District plans to continue to fund its own Capital Improvement Program. With the first 'kick-off' transfer to the Capital Budget accomplished in January of 2024 as part of a "spend-down budget," staff will now move forward with annual year-end transfers of available unrestricted net earnings into the Capital Fund. This accomplishment now allows the District to make the majority of major repairs by using operational reserves rather than issuing bonds (debt). The message from residents, and the direction from the Board has long been to "take care of what we have;" now we can. Our goal is to stay this course and continue to make intentional transfers into the Capital Fund to meet our future and long-term needs.

This budget is designed to capture growth in strong areas and take advantage of new amenities we now offer. Staff worked to bring a variety of activities and consider new trends. 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 2025 proposed budget reflects a net performance of:

- **Corporate Fund (Fund 10) is budgeted to net \$9,618.**
  - *This includes a \$49,000 transfer into the Corporate Repair & Replacement Fund which would have otherwise increased the budgeted net.*
- **Corporate Ancillary Fund (Fund 10-00) includes Audit, Liability, IMRF, FICA and is budgeted to net -\$122,163**
  - *This spend down is poised to address pending changes to DOL's FLSA changes and still meet the Fund Balance policy for a 3-6 month retention target.*
- **Corporate Repair & Replacement Fund (Fund 11) budgeted to net \$49,000.**
  - *There are no major repairs or replacements budgeted this year.*

~

- **Recreation Fund (Fund 20) is budgeted to net \$7,500.**
  - *The budget includes \$167,238 in transfer of earned revenue into the Repair & Replacement Fund which would have otherwise increased the budgeted net.*
- **Recreation Repair & Replacement Fund (Fund 12) budgeted to net \$128,048.**
  - *This reflects several replacement expenditures totaling \$74,190; if not for these planned expenditures, the Recreation Repair & Replacement Fund would have gained \$202,238 in 2025.*

The 2025 Proposed Budget includes:

- Using operational repair and replacement dollars to improve programming and customer experience.
- Wage and pricing adjustments to accommodate the next increase to Illinois Minimum Wage on 1/1/25.
- Funding for salary adjustments, or overtime to address proposed changes to FLSA by the Department of Labor on 1/1/25.
- Completion of Capital projects as outlined in the 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 2025 Proposed Budget is presented for your review and approval.

**Carol Stream Park District**

*Senior Leadership Team*

## Table of Contents

<b>Information</b>		<b>Page 7</b>
8	..... General Notes	
10	..... 2024 – Performance Against Organizational Goals	
14	..... 2024 - Additional Departmental Accomplishments	
17	..... Organizational Goals - 2025	
18	..... Department Goals - 2025	
20	..... Organizational Charts - 2025	
24	..... Wage Scales - 2025	
33	..... Key Budget Points by Department - 2025	
37	..... Commonly Asked Questions	
<b>Statistical &amp; Supporting Information</b>		<b>Page 40</b>
41	..... Tax Revenue	
	o Tax Revenue Allocation by Fund	
	o Comparison to Local Taxing Bodies	
	o EAV & Tax Rate Trends	
48	..... Tax vs. Non-Tax Revenue	
	o Taxes as a % of Operating Revenue	
50	..... Earned Revenue Categories vs. Tax Revenue	
<b>Fund Balances</b>		<b>Page 51</b>
52	..... Fund Balance Target Explanation	
	o Fund Balance “Snapshot”	
	o Fund Balance Projections for 2025 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	

**Table of Contents**

**Repair & Replacement** **Page 60**

- 61 ..... Operational Repair & Replacement Funds
  - o Corporate Operational Repair & Replacement
  - o Recreation Operational Repair & Replacement

**2025 Proposed Budget** **Page 67**

- 68 ..... Corporate Fund / Corporate Repair & Replacement Fund
- 78 ..... Recreation Fund / Recreation Repair & Replacement Fund
- 100 ..... Special Recreation Fund
- 102 ..... Bond & Interest Fund
- 104 ..... Capital Improvement Fund
- 109 ..... Cash-In-Lieu Fund

**Summary of Requests for Board Approval** **Page 111**

- 111 ..... **Summary of Requests for Board Approval**
  - o 2025 Proposed Budget
  - o 2025 Organizational Chart
  - o 2025 Full Time and Part Time Wage Scales

# Information

## General Notes

- **Subsequent transfers to the Capital Fund from both the Corporate and Recreation Funds** will be recommended at the end of 2025 based on projections for year-end performance in order to continue to support future needs and plans.
- **Operational Corporate Repair & Replacement Funds** will continue to receive transfer-in funding as in years past. In addition to athletic program and concession operation replacements, this year will include the first major equipment replacement for Fountain View Fitness Center. The fitness center replacement follows the plan developed in 2024.
- **Capital Budget** includes the renovation of Pleasant Hill Park (should the District not be awarded an OSLAD Grant, the budget will go towards renovation of Appomattox Park), the repair of the Simkus Center Gym Floor, and 50% of the cost to replace the Evergreen Gym Floor (per the IGA between CSPD and Benjamin School District). Additional projects can be scheduled based on the Board's priority exercise, available funding, and grant awards.
- **The cost of PDRMA Healthcare insurance will increase by 4% for HMO, 7% 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 result in less funding for other ADA improvements at parks and facilities.
- **The Department of Labor's January 1, 2025 proposed new minimum salary for exempt status under FLSA** is accounted for within department budgets through salary adjustments or overtime wages. If the new rule is upheld, we will look for some salary adjustments in subsequent years (2026 and 2027) to address wage scale compression. If it is blocked, we will look to make some adjustments due to the competition from local districts that have already increased their salaries.



- **No Additional Full Time Staff** are planned in the 2025 budget. The budget does include costs to fill a vacant Recreation Supervisor position. We will again have two summer interns in the Recreation Department and will introduce a summer IT intern as a test to improving operations.
- **Recreation programming** pricing was reviewed across all lines of programming to account for the impact of inflationary increases to goods and services; and another 7%+ increase (from \$14 to \$15/hour) 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 Pleasant Hill Parking Lot and 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 2025 budget.

## **2024 - Performance Against Organizational Goals**

**In 2024 we successfully accomplished or made progress on these organizational goals:**

- **Conduct an RFQ for the District's Legal Services**
  - Complete. The Board appointed Ancel Glink as its new Corporate Counsel on May 13, 2024. An orientation meeting was held between Senior Leadership Team and Derke Price to bring him up to speed on all current matters that will/may require his attention
- **New Strategic Plan.**
  - Underway: Contracted with Northern Illinois University Center for Government Study. A timeline has been set with completion scheduled for April, 2025. Data gathering has begun through Focus Group Meetings, and interviews. NIU has also been provided with a complete copy of the 2024 Community Needs Assessment.
- **Pursue Grant Opportunities for both large and small projects.**
  - Complete and Ongoing: The District has been awarded several grants and has also applied for an OSLAD Grant this year:
    - Tree Grant with VCS provided 75 free trees at Community Park.
    - We have received notification of being awarded the following Member Initiative Grants that will be administered by the Department of Commerce and Economic Opportunity:
      - DCEO Grant provided \$50,000 towards Pickleball Courts at Armstrong Park.
      - DCEO Grant notification for \$22,500 for infrastructure, public safety, and safety improvements.
      - DCEO Grant notification for \$25,000 for infrastructure improvements.
      - DCEO Grant notification for \$75,000 for capital improvements.
    - Applied for a \$600,000 OSLAD Grant for Pleasant Hill Park. This is supported by a \$250,000 contribution from School District 200 if the grant is successful.

## 2024 - Performance Against Organizational Goals

- **Conduct a Salary Study to ensure we are maintaining competitive wages and optimizing the retention/hiring of high-quality staff.**
  - Complete: Based on the findings of the salary study, new pay grade salary ranges were developed; they are included later in this presentation. The competitive job market will drive the District to consider hiring at salaries closer to the midpoint rather than the minimum.
- **Begin a two-year plan to upgrade all network PCs for Windows 11 compatibility for the 2025 deadline.**
  - Complete: The computers that *had* to be replaced are done. We have confirmed that we can stagger the balance of the replacements over the next 2-3 years. This will also assist in staggering the long-term replacement plan – in other words, not all computers will need to be replaced at the same time on the next cycle.
- **Enhance Weed Management program to reduce un-wanted vegetation through the Park system and improve turf quality.**
  - Complete/Ongoing: A plan that includes weed and feed applications that will promote root growth of existing turf and newly laid seed, additional fertilizer and weed control applications, and aggressive semi-annual aerating and over-seeding. Targeted parks included Walter, Red Hawk, McCaslin, and Hampe, along with all athletic game fields throughout the District's park system. Staff has implemented routine strategies, such as carrying a hand pump sprayer in trucks during the growing season so staff members can spray weeds in parking lots and playgrounds as they see them.
- **Strengthen short term and create long terms plans for shoreline maintenance at Evergreen Lakes.**
  - Complete: WBK Engineering has completed a formal evaluation and report of the entire shoreline on both bodies of water at Evergreen Lakes. There is no area in imminent danger, but areas where the native plantings have been damaged or unsuccessful; these are the same areas that are suggested to be addressed first. In addition to ranking order of restoration, the report includes suggested methods and estimated costs. The report was reviewed by Village Engineers and Bedrock Earthscapes, LLC for additional input. The report will be made available to the public as staff work to acquire funding.

## **2024 - Performance Against Organizational Goals**

- **Update/Upgrade the CSPD Website.**
  - Underway/Projected Completion: Slight delay due to a medical leave for the marketing manager assigned to this project. We are back on track and are awaiting a beta test site for final review. We project going live by year-end or early in 2025.
- **Explore the installation of outdoor pickleball courts as an added amenity and meet rising interest and demand.**
  - Complete: A total of 7 pickleball courts were installed this year; six courts at Armstrong Park and one court at Walter Park.
- **Review Fountain View Fitness fees, consolidate membership packages, and explore the impact of Silver Sneakers or other healthcare plans.**
  - Complete:
    - Membership conversion is complete. All necessary “additional members” have been converted to family memberships.
    - Staff recommendation is not to implement a health care plan for fitness memberships due to the risk of revenue loss and additional administrative work which would be required. In addition, most inquiries have been regarding Silver Sneakers, which is not currently available as a partner. We do not want to implement a discount plan that is less demanded by the community.
- **Review and implement safety procedures at Coral Cove Water Park and make changes that will reduce the number of incidents that require Police intervention.**
  - Complete:
    - CS Police conducted a physical inspection of the water park. Staff implemented a list of suggestions and changes including improving line of site from perimeter, and installation of crowd control/stations at the lobby entrance area.
    - FLOCK License Plate Recognition system was installed at the entrances/exits of the parking lot in cooperation with CS Police.
    - There was a significant drop in any police related incidents, and additional review of stolen bicycle incidents found minimal reported incidents last summer.

## 2024 - Performance Against Organizational Goals

- **Implement a program for outdoor AED units.**
  - Underway/Projected Completion: Unit has been installed at McCaslin Park on the concession stand building (near mechanical door entry on south side of building). Power has been installed and we have contracted for internet service to be tied in next. The unit is expected to be operational by the end of November/early December.

## **2024 - Additional Departmental Accomplishments**

### **Administration**

- Completed Decennial Review Report.
- Re-negotiated a new agreement with Wayne Township through 2034.
- New IGAs with the Village of Carol Stream for Community Park Stormwater and the Village Pathway connection at Memorial Park.
- Evaluated Naming Rights Option at McCaslin Park through possible partnership with DTA.
- Nearing completion of IGA that will transfer ownership of Charger Court Park from the Village to the Park District.
- Initiated steps to unravel the transfer of Papoose Park from the Village to the Park District.
- Ongoing Management of Red Hawk Park Settlement Agreement and Restoration.
- Annexation of McCaslin Park into the Village of Carol Stream to improve Liquor License permitting and sales, simplify permitting for construction and improvements, and receive local police service.
- Annexed Villas at Fair Oaks and a new business at Milton Road and North Avenue into the Park District, which increases our tax base.
- Improved Legislative presence which resulted in \$172,500 in Member Initiative Grants.
- Updated Rules & Regulation Ordinance 411 to align with new Illinois legislation.

### **Finance & IT**

- Coordinated Grant Reimbursement for CDBG (Community Park) for receipt of \$1,000,000.
- Nearing completion of the final \$200,000 OSLAD Grant reimbursement for Walter Park.
- Explored Benefits of a financial software conversion and confirmed that current system will continue to be supported.
- Reached target fund balance in Recreation Fund.
- Earned GFOA Award for Excellence in Financial Reporting for Fiscal Year 2023.
- Completed next phase of public announcement system installation at Fountain View Recreation Center.

## **2024 - Additional Departmental Accomplishments**

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

- Expanded the reach and success of Hiring Events.
- Refreshed the Fun Squad to get more engagement from staff.
- Explored HRIS Systems to look for products that streamline onboarding and improve delivery of training, resulting in plans to align the HRIS implementation with the Financial Software conversion.
- Rebranded Dolphin Swim Team.
- Converted all waivers to an electronic format.
- Streamlined and enhanced staff training for Registration & Membership Services Staff.

### **Parks & Facilities**

- Completed Walter Park Renovation.
- Completed Community Park Renovation.
- Completed construction of a new maintenance barn at Kuhn Road Facility.
- Reduced costs through in-house installation for the small playground at Armstrong Park as part of a Mainstreet Relators Grant.
- Completed evaluation of each playground's mulch needs and installed required mulch throughout parks system.

## **2024 - Additional Departmental Accomplishments**

### **Recreation**

- Additional sport and specialty camps were added to meet the demand for full day childcare in the summer.
- Implemented an automated email communication system to improve the onboarding process for new fitness members with positive feedback from members.
- Revamping of the sponsorship process is partially complete with funds now being tracked like the Repair & Replacements Funds. Next step is to redesign the “sell sheet”.
- Worked with Human Resources to develop a new onboarding plan for part-time staff to improve communication, staff development, and build consistency between program areas.
- Developed a repair and replacement plan for Fountain View Fitness Center.



## Organizational Goals - 2025

These Organizational Goals align with the District Strategic Plan and Master Plans. They are based off initial findings of the 2023 Community Needs Assessment and were **approved by the Park Board of Commissioners at the November 12 Board meeting**. They provide guidance for the allocation of funding and staffing.

- Complete the New Strategic Plan.
- Acquire leased park parcels from Village of Carol Stream to allow for future Grant Opportunities.
  - Charger Court Park
  - Papoose Park
- Complete annexation of McCaslin Park (including water tie-in) to the Village of Carol Stream.
- Pursue Grant opportunities for both large and small projects.
- Coordinate a best practice for operational fund transfers to the capital improvements fund to continue funding with earned revenues.
- Complete a park renovation to deliver an updated play environment to our community. The project selected will be contingent on results of OSLAD Grant
  - Pleasant Hill Park
  - Appomattox Park
- Create a detailed plan for enhancing the overall aesthetics of McCaslin Park ball fields and Armstrong Park ball fields.
- Address program areas with waitlists by exploring opportunities to meet demand and adjust registration processes as necessary.
- Enhance the staff responsibilities at outdoor sport fields to improve cleanliness, oversight, and lifespan of the fields and equipment.

## Departmental Goals - 2025

### **Finance**

- Explore benefits of a financial software conversion to cloud based solution.
  - Be prepared for end of life on local application version.
  - Work with Human Resources team to add HRIS module to software.

### **Human Resources**

- Explore the possibility of adding the HRIS module to current financial software.
  - This module would include more robust reports, application tracking, paperwork processing, scheduling, and time and attendance features. Having all of these features in one module would allow us to eliminate our current application, time and attendance, and scheduling software.

### **Information Technology**

- Continue Repair & Replacement plans to ensure network functionality and security.
- Introduce an IT intern for the busy summer season to assess for improvements to customer service – especially for point-of-sale transactions for concession operations and technology needs during rentals.

### **Marketing**

- Develop communication boards for six additional parks to continue with our goal to bring enhanced accessibility to the community.
- Create marketing tools to capitalize on the thousands of people visiting McCaslin Park for sporting events through the creation of enhanced sponsorship ads, documents, and website page.

### **Parks & Facilities**

- Evaluate, create, and implement an exterior maintenance plan for the District's recreation facilities (FVRC/SRC).
- Integrate and evaluate the new Parks & Facilities organizational chart as it pertains to distribution of work to related employees.

## Departmental Goals - 2025

### **Recreation**

- Address program areas with waitlists by exploring opportunities to meet demand and adjust registration processes as necessary.
- Enhance the staff responsibilities at outdoor sport fields to improve cleanliness, oversight, and lifespan of the fields and equipment.
- Work with facilities department to identify improvements to be implemented in the facility cleaning process and annual maintenance closures.
- Maximize room, gym, field, and facility rentals to increase usage and revenue.

### **Registration & Membership Services**

- Create a year-round training manual to assist the Registration Team with a variety of customer service and ActiveNet registration scenarios.

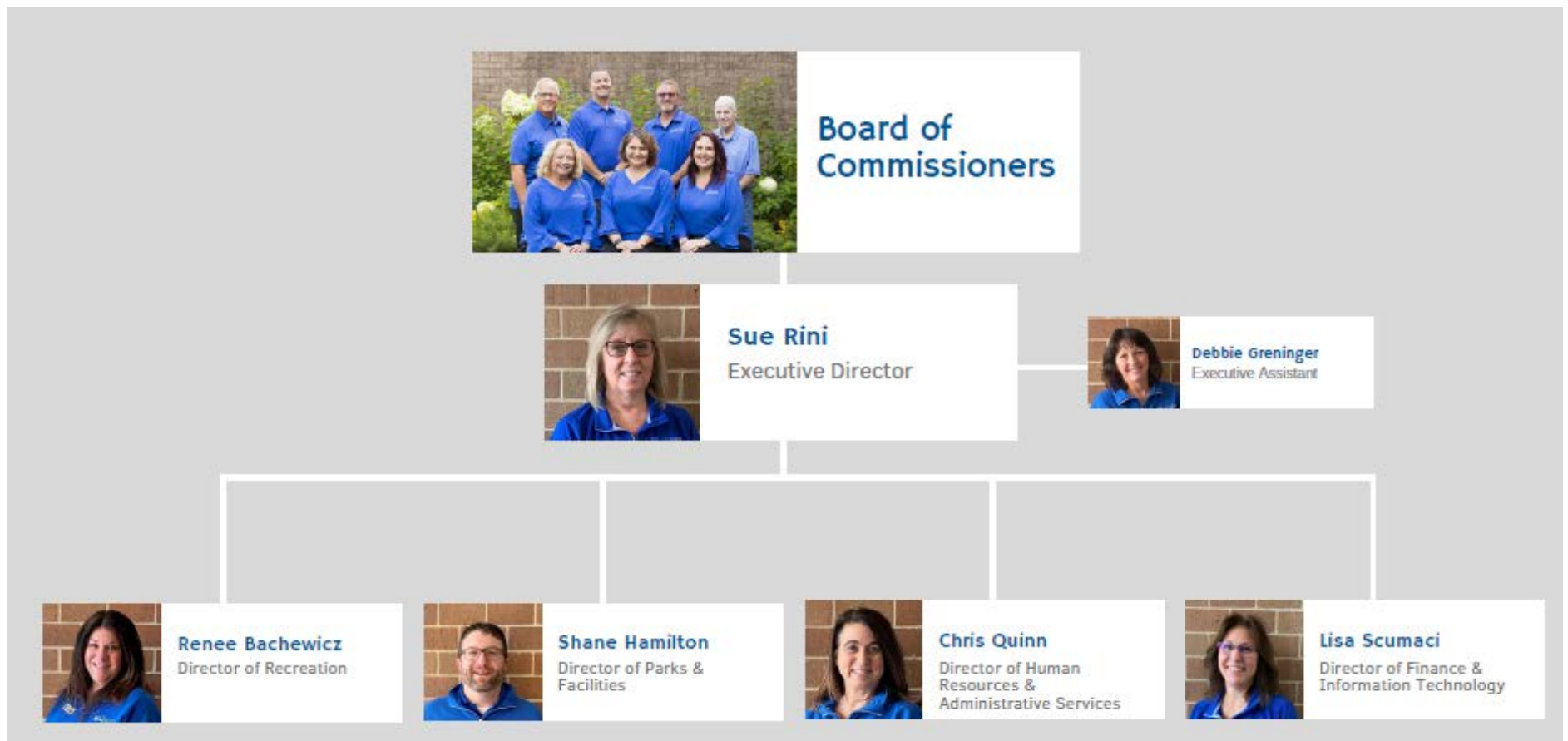
### **Risk Management**

- Review of Risk Management roles and responsibilities due to the Parks and Facilities Manager shift to part time status.

## Organizational Chart

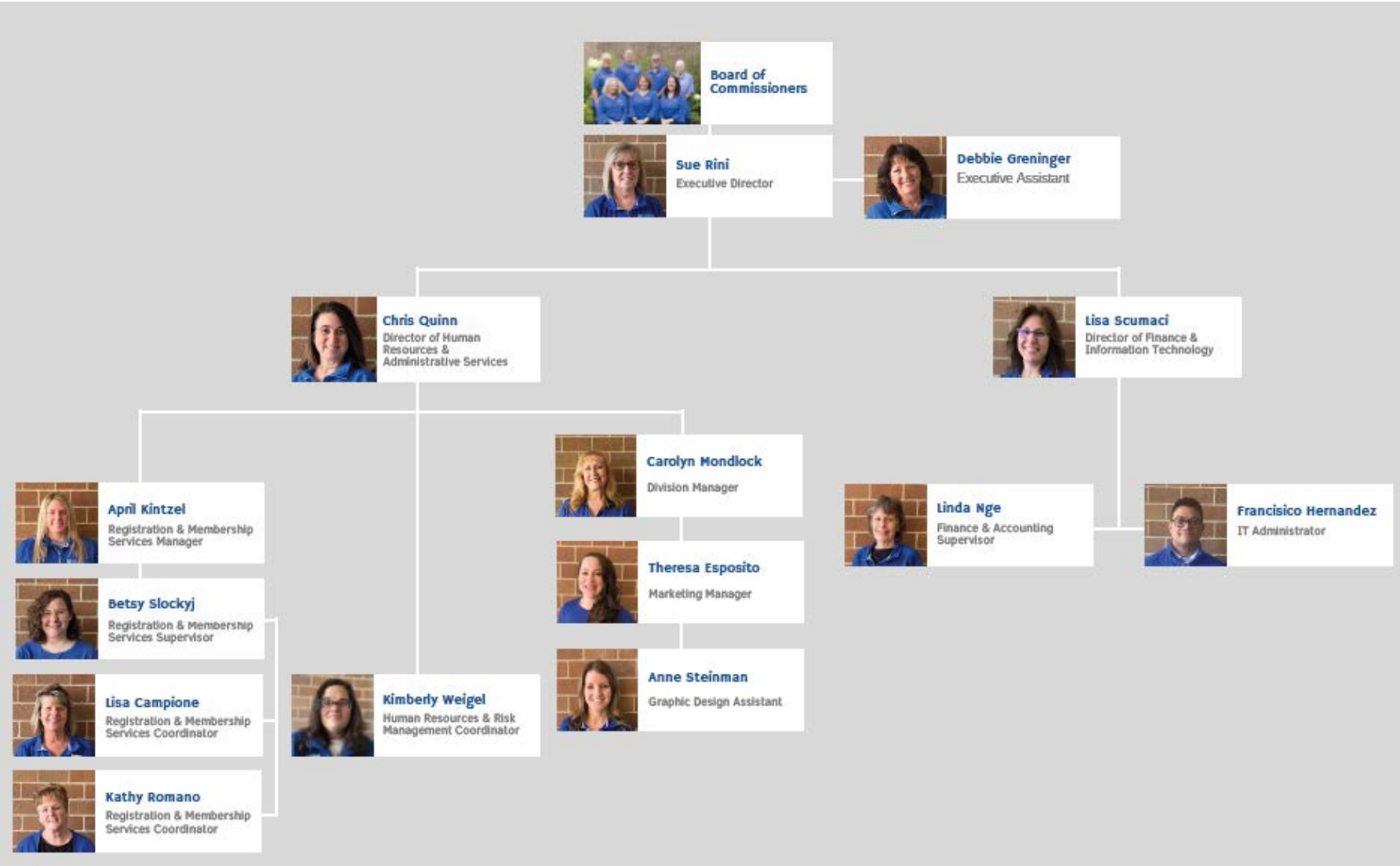
### Senior Leadership

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 2025.**



# Organizational Chart

## Finance & Administration



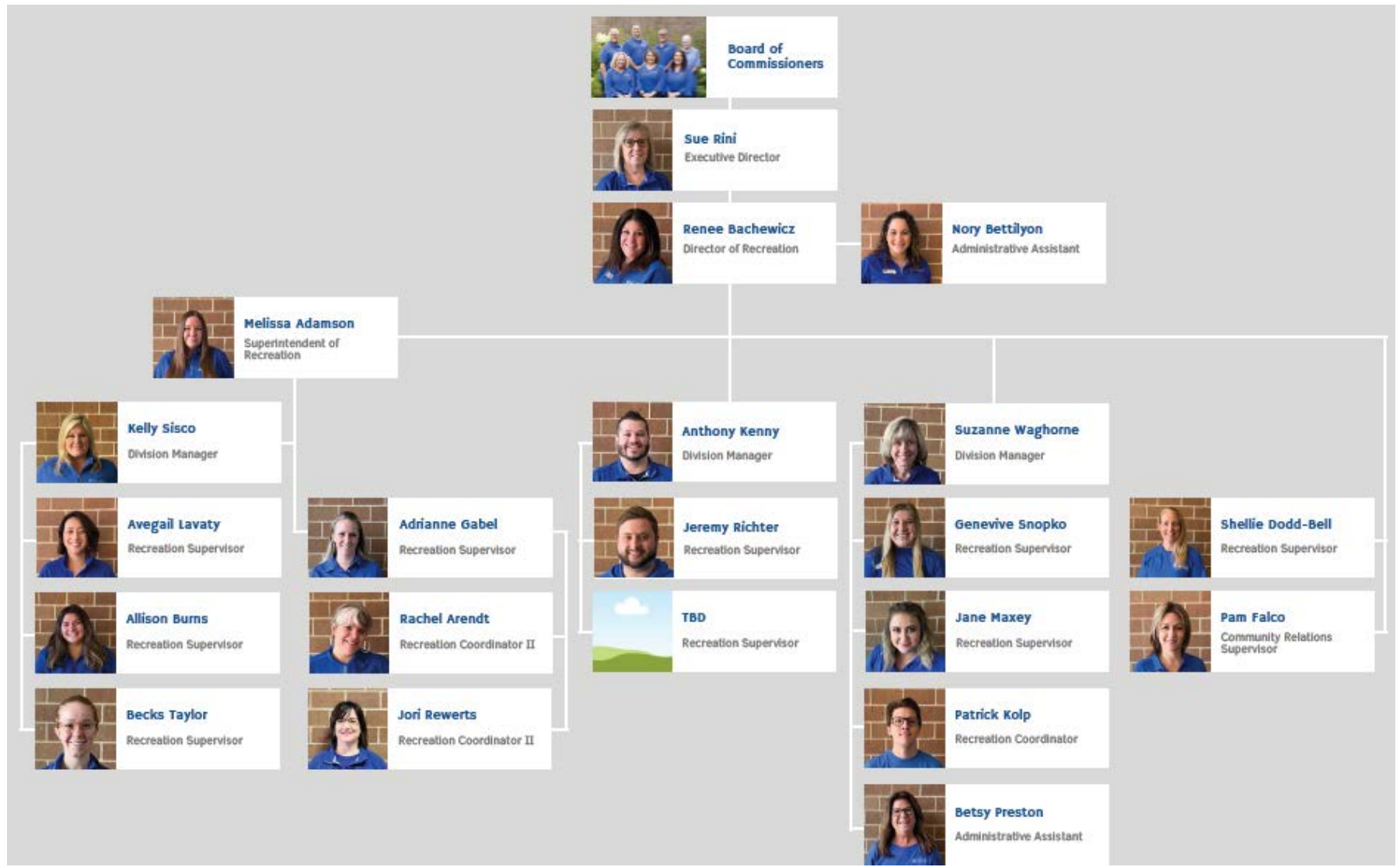
# Organizational Chart

## Parks & Facilities



# Organizational Chart

## Recreation



## Wage Scales – 2025

### **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 will be adjusted in subsequent years to increase by .5% - 1% less than the proposed merit pool.

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

The 2025 budget also addresses the final required increase for Illinois Minimum Wage. In 2020, minimum wage increased from \$8.25 to \$10.00 (21%). Each subsequent January, the minimum wage increases by \$1.00 until it reaches \$15.00/hour this coming January 1, 2025. In order to remain competitive in this challenging hiring market, the District will raise the scale for new hires age 18 and older to \$16/hour; for new hires age 16-17 to \$15/hour. Changes to Child Labor Laws effective January 1, 2025 will cause the District not to employ anyone under the age of 16.

Below is the Updated 2025 Wage Scale for Full-Time Staff, the Illinois Minimum Wage Schedule, and the new Part-Time Wage Scale. **The Board will be asked to approve the District's Wage Scales in conjunction with the Proposed Budget for 2025.**



## Full-Time Wage Scale

<b>Carol Stream Park District</b>			<b>Based on Compensation Study in 2024</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
<b>Full-Time Staff   Full Time Equivalent   Reg Part-Time Staff</b>					
<b>Approved at Board Meeting of:</b>					
<b>Pay Grade</b>	<b>FLSA Status</b>	<b>Position Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
ED	E	Executive Director	\$134,864	\$168,580	\$202,295
			<i>\$64.84</i>	<i>\$81.05</i>	<i>\$97.26</i>
13	E	Director of Finance & Information Technology	\$102,619	\$128,273	\$153,928
	E	Director of Recreation	<i>\$49.34</i>	<i>\$61.67</i>	<i>\$74.00</i>
12	E	Director of Human Resources & Administrative Services	\$92,781	\$115,976	\$139,171
	E	Director of Parks and Facilities	<i>\$44.61</i>	<i>\$55.76</i>	<i>\$66.91</i>
11		No positions evaluated	\$83,886	\$104,858	\$125,829
			<i>\$40.33</i>	<i>\$50.41</i>	<i>\$60.49</i>
10		No positions evaluated	\$75,844	\$94,805	\$113,766
			<i>\$36.46</i>	<i>\$45.58</i>	<i>\$54.70</i>
9	E	Superintendent of Recreation	\$68,573	\$85,717	\$102,860
		Superintendent of Parks & Facilities	<i>\$32.97</i>	<i>\$41.21</i>	<i>\$49.45</i>

**Full-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Based on Compensation Study in 2024</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
<b><u>Full-Time Staff   Full Time Equivalent   Reg Part-Time Staff</u></b>					
<b>Approved at Board Meeting of:</b>					
<b>Pay Grade</b>	<b>FLSA Status</b>	<b>Position Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
8	E	Division Manager, Marketing & Communications	\$61,999	\$77,499	\$92,999
	E	Division Manager – Athletics & Affiliates	\$29.81	\$37.26	\$44.71
	E	Division Manager – Rentals, Events, Concessions, Mini Golf, Parties			
	E	Division Manager – ActivKids, Camp, Forever Young, Preschool, Aquatics			
	E	Parks / Facility Manager			
7	E	IT Administrator/Manager	\$56,056	\$70,070	\$84,084
	E	Marketing Manager	\$26.95	\$33.69	\$40.42
	E	Registration Services Manager			
6	E	Accounting Supervisor	\$50,682	\$63,352	\$76,023
	NE	Executive Assistant	\$24.37	\$30.46	\$36.55
	NE	Park Foreman			

**Full-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Based on Compensation Study in 2024</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
<b>Full-Time Staff   Full Time Equivalent   Reg Part-Time Staff</b>					
<b>Approved at Board Meeting of:</b>					
<b>Pay Grade</b>	<b>FLSA Status</b>	<b>Position Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
5	NE	Community Relations Supervisor	\$45,823	\$57,279	\$68,735
	E	Recreation Supervisor - ActivKids, Camp, Forever Young	\$22.03	\$27.54	\$33.05
	E	Recreation Supervisor - Athletics			
	E	Recreation Supervisor - Concessions, CCMG and Parties			
	E	Recreation Supervisor - Fitness			
	E	Recreation Supervisor - Gymnastics and Performing Arts			
	NE	Recreation Supervisor - Preschool			
	E	Recreation Supervisor - Rentals and Special Events			
	NE	Human Resource Specialist			
	NE	Parks Specialist III			
	NE	Facility Specialist III			
	E	Registration Services Supervisor			
4	NE	Administrative Assistant - Recreation	\$41,430	\$51,788	\$62,145
	NE	Administrative Assistant - Rentals	\$19.92	\$24.90	\$29.88
	NE	Custodial Supervisor			
	NE	Facility Specialist II			
	NE	HR Coordinator			
	NE	Parks Specialist II			

**Full-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Based on Compensation Study in 2024</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			Future scale adjustments will be made annually to reflect an increase of 1-2% less than the approved merit pool.		
<b><u>Full-Time Staff   Full Time Equivalent   Reg Part-Time Staff</u></b>					
<b>Approved at Board Meeting of:</b>					
<b>Pay Grade</b>	<b>FLSA Status</b>	<b>Position Title</b>	<b>Range Minimum</b>	<b>Range Midpoint</b>	<b>Range Maximum</b>
3	NE	Building Supervisor/Custodian	\$37,458	\$46,823	\$56,188
	NE	Recreation Coordinator – Events, Rentals, Parties, Conc., CCMG	\$18.01	\$22.51	\$27.01
	NE	Recreation Coordinator - Gymnastics			
	NE	Recreation Coordinator - Performing Arts			
	NE	Registration Coordinator - Full Time			
2	NE	Custodian II	\$33,867	\$42,334	\$50,801
			\$16.28	\$20.35	\$24.42
1	NE	Custodian I	\$31,200	\$38,276	\$45,931
	NE	Parks Specialist I	\$15.00	\$18.40	\$22.08

**Part-Time Wage Scale**

**Illinois Minimum Wage Schedule**

**Senate Bill 1**

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

<b>Carol Stream Park District</b>			
<b>Pay Grade Assignments/Wage Scale - 2025</b>			
<b>Part Time   Seasonal   Program Staff</b>			
<b>Approved at Board Meeting of:</b>			
<b>Pay Grade</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>A</b>	\$ 16.00	\$ 20.00	\$ 24.00
<b>B</b>	\$ 16.60	\$ 20.75	\$ 24.90
<b>C</b>	\$ 17.60	\$ 22.00	\$ 26.40
<b>D</b>	\$ 19.36	\$ 24.20	\$ 29.04
<b>E</b>	\$ 21.30	\$ 26.62	\$ 31.94
<b>F</b>	\$ 23.43	\$ 29.28	\$ 35.14
<b>G</b>	\$ 25.77	\$ 32.21	\$ 38.65
<b>H</b>	\$ 28.34	\$ 35.43	\$ 42.52
<b>I</b>	\$ 31.18	\$ 38.97	\$ 46.77

**Part-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Minimum Wage Adjustment for 2025</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			<b>CSPD 18+ min Wage = \$16/hr</b>		
<b>Part Time   Seasonal   Program Staff</b>			<b>(16-17 yr old) Min Wage = \$15/hr</b>		
<b>Approved at Board Meeting of:</b>			<b>NOTE: IL Adult Min Wage 18+ = \$15/hr</b>		
<b>Pay Grade</b>	<b>FLSA</b>	<b>Job Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>A</b>	NE	ActivKids/Days Off Club Assistant	\$ 16.00	\$ 20.00	\$ 24.00
	NE	Asst Dance Instructor			
	NE	Birthday Party Host			
	NE	Camp Counselor			
	NE	Cashier			
	NE	Concessions Attendant			
	NE	Custodian I			
	NE	Fitness Attendant			
	NE	Fitness Floor Specialist			
	NE	Gymnastics Instructor			
	NE	Gymnastics Team Coach			
	NE	Mini Golf Attendant			
	NE	Parks Specialist - Seasonal			
	NE	Recreation Attendant			
	NE	Rental Host			
	NE	Swim Lesson Instructor			
	NE	Swim Team Assistant Coach			
	NE	Theater Assistant			
	NE	Theater Seamstress			
	NE	Theater Technician			
	NE	Trip Supervisor			

**Part-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Minimum Wage Adjustment for 2025</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			<b>CSPD 18+ min Wage = \$16/hr</b>		
<b>Part Time   Seasonal   Program Staff</b>			<b>(16-17 yr old) Min Wage = \$15/hr</b>		
<b>Approved at Board Meeting of:</b>			<b>NOTE: IL Adult Min Wage 18+ = \$15/hr</b>		
<b>Pay Grade</b>	<b>FLSA</b>	<b>Job Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>B</b>	NE	ActivKids/Days Off Club Lead	\$ 16.60	\$ 20.75	\$ 24.90
	NE	Birthday Party Coordinator			
	NE	Camp Lead Counselor			
	NE	Camp Coordinator			
	NE	Concessions Beverage Cashier			
	NE	Concessions Team Leader			
	NE	Custodian II			
	NE	Dance Instructor			
	NE	Gymnastics Coordinator			
	NE	Preschool Assistant Instructor			
	NE	Registration & Membership Specialist			
	NE	Theater Vocal Coach			
<b>C</b>	NE	Bus Driver	\$ 17.60	\$ 22.00	\$ 26.40
	NE	Preschool Instructor			
	NE	Registration & Membership Coordinator			
	NE	Rental Coordinator			
	NE	Supervisor on Duty			
	NE	Swim Lesson Coordinator			
	NE	Theater Musical Director			

**Part-Time Wage Scale**

<b>Carol Stream Park District</b>			<b>Minimum Wage Adjustment for 2025</b>		
<b>Pay Grade Assignments/Wage Scale - 2025</b>			<b>CSPD 18+ min Wage = \$16/hr</b>		
<b>Part Time   Seasonal   Program Staff</b>			<b>(16-17 yr old) Min Wage = \$15/hr</b>		
<b>Approved at Board Meeting of:</b>			<b>NOTE: IL Adult Min Wage 18+ = \$15/hr</b>		
<b>Pay Grade</b>	<b>FLSA</b>	<b>Job Title</b>	<b>Minimum</b>	<b>Midpoint</b>	<b>Maximum</b>
<b>D</b>	NE	Graphic Design Assistant	\$ 19.36	\$ 24.20	\$ 29.04
	NE	Marketing Assistant/Coordinator			
	NE	Preschool Lead Instructor			
<b>E</b>	NE	Fitness Instructor I	\$ 21.30	\$ 26.62	\$ 31.94
	NE	Gymnastics Team Head Coach			
	NE	Swim Team Head Coach			
<b>F</b>	NE	Fitness Instructor II	\$ 23.43	\$ 29.28	\$ 35.14
	NE	Lead Dance Instructor			
	NE	Personal Trainer			
<b>G</b>	NE	Fitness Instructor III	\$ 25.77	\$ 32.21	\$ 38.65
	NE	Fitness Nutritionist			
	NE	Lead Personal Trainer			
<b>H</b>	NE	Fitness Instructor IV	\$ 28.34	\$ 35.43	\$ 42.52



## Key Budget Points by Department - 2025

### **Finance & Information Technology**

#### Administration & Finance

- Tax receipts have been budgeted to match the needs of the 2025 budgeted expenses.
- ActiveNet financial processing fees are budgeted to increase by \$15,000 in direct correlation to a 4% fee increase.
- Interest income is budgeted to increase by \$18,500 due to continued moderate interest rates, investment strategies, and growing fund balances.
- P-Card rebate is budgeted to increase by \$3,000 due to the increase in spending using the District's 5/3<sup>rd</sup> Bank Purchasing Card.
- Contractual/Consulting Services are budgeted for the completion of the Strategic Planning Project.

#### Information Technology

- One quarter of the District's workstation replacements were completed in 2024. The remaining three quarters will be replaced as needed over the next 3-5 years to move them into a laddered replacement schedule and the Windows 10 Operating System end of life limitation.
- Remaining three of four copier replacements in the District fleet will be purchased every other year to move them into a laddered replacement schedule.

## Key Budget Points by Department - 2025

### **Human Resources & Administrative Services**

#### Human Resources

- Full time salary budget reflects a 4.0% Merit Pool; this is not a guaranteed increase.
- The part-time wage scale was updated to reflect the state's increases to minimum wage.
- Health insurance rates aggregate increase for 2025 is 7%. The five-year average under PDRMA Health is a 5.5% increase, which continues to be below industry averages.
- IMRF employer rate will increase from the 2024 rate of 9.31% to 10.73% for 2025.
- Budgeted approximately \$58,000 in wages, pension, and IMRF to address potential pay adjustments and/or overtime due to the pending FLSA increase in the minimum exempt salary threshold.

#### Marketing

- Budgeted to add six more Communication Boards to our parks in 2025.

#### Safety & Risk Management

- To improve the safety and security of our facilities, we have budgeted to begin Phase 1 of adding an access control system to the outside doors of the Simkus Recreation Center. Thanks to a Member Initiative Grant of \$22,500, this phase of the project will be covered at 100%! This grant will also cover the replacement of the District's security system which no longer is compatible for viewing on new generation cellular devices.

## Key Budget Points by Department - 2025

### **Recreation**

#### Programming

- Recreation programming budgeted an increase in total revenue based on 2024 performance and price increases.
- Repair & Replacement accounts are still being utilized for future needs.
- Minimum wage is budgeted starting at \$15/hour for 16 and 17-year-olds and \$16/hour for 18+ years.

#### Fountain View Recreation Center

- Fitness Membership revenue budgeted a slight increase based on 2024 year-end projections.
- JEM Guard Services budgeted for the indoor pool.
- Lap Swim Membership fees and Daily Admission to the indoor pool are budgeted to increase.
- \$45,000 worth of equipment replacement will be funded out of the Recreation Repair & Replacement Fund.
- The Concession Fryer will be replaced for \$16,000 utilizing Repair & Replacement Funds.

#### Coral Cove Water Park

- Daily Admission rate increased by \$1 for residents and non-residents.
- Season pass price increase budgeted.
- Additional pool chairs to be purchased.
- JEM Guard Services budgeted.

#### Coyote Crossing

- Daily Admission rate increased by \$1 per round.

## **Key Budget Points by Department - 2025**

### **Parks & Facilities**

- Continue to increase funding for the District's native areas to improved maintenance throughout the park system.
- Construct Pleasant Hill Park if our OSLAD grant comes to fruition. If obtaining the OSLAD grant is not successful, we will construct Appomattox Park.
- In partnership with School District U-46, the District will reconstruct the asphalt trail through Spring Valley Park.
- Improve the warning tracks at McCaslin Park by adding more crushed limestone and re-defining the edge of the warning tracks.
- Repair leaking chlorine line in the remote pump room at Coral Cove Water Park.
- Install new Virginia Graham Baker pool grates at Coral Cove Water Park.
- Add ballfield material at Armstrong Park on all fields.
- Select one employee from the Parks & Facilities Department to acquire a CDL (Commercial Driver's License) to add as a back-up driver for the District's Bus.

## 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?**

Capital Projects are represented in a rolling budget and align with the Capital Improvement Plan. Expenses include dollars that have been encumbered or planned for 2025. Some Capital Projects are also funded in part by the Special Recreation Fund or the Paving & Lighting Fund, therefore a portion of the estimated/actual budget is charged to that fund.

**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.

## Commonly Asked Questions

### Special Recreation – Fund 25:

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

These represent expenses associated with the removal of a physical barrier. Per WDSRA standards, a percentage of projects can be charged against this fund to cover the cost of accommodations. In 2025, the improvements will help fund Pleasant Hill Park and accommodate additional mulch to playgrounds to eliminate the lip between the concrete and play area if funds are available after inclusion costs. The District builds up in this fund to allow us to make these accessibility improvements on these large projects.

### Bond & Interest – Fund 30:

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

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

### Capital Fund – Fund 32/42

#### **1. What happens to the capital improvements projects prioritized by the Park Board?**

We will accomplish them based on funds that are unassigned/available at the start of the next fiscal year. The Board will be approving a transfer of earned revenue from the Corporate and Recreation Funds at the December 9 Board Meeting. With an estimated transfer of \$350,000, we will have \$200,000 of unassigned capital funds for projects. This number does not include the \$25,000 and \$75,000 Member Initiative grants since we don't know when those funds will be received.

# Statistical & Supporting Information



## Tax Revenue

In November of 2024, the Park Board passed a resolution estimating the funds to be collected by taxation in 2025 for the tax year 2024 (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 2024 and aligns with 2025 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 conservatively estimated on our own to the 4.99% increase and the CPI amount of 3.4%. The townships provided estimated changes for new growth and reassessment of property values after the Resolution approval in November.

The actual non-ballooned tax rate of .6140 represents an estimated decrease from the previous year's final tax rate which was .6227, and is primarily due to the increase in property values.

## Tax Revenue

The following 4 charts provide additional data on tax revenue.

**2025 Tax Allocation (Page 43)** – this chart reflects how taxes to be collected by the District will be allocated to their appropriate funds. The percentages are based on the 2025 budgeted amounts.

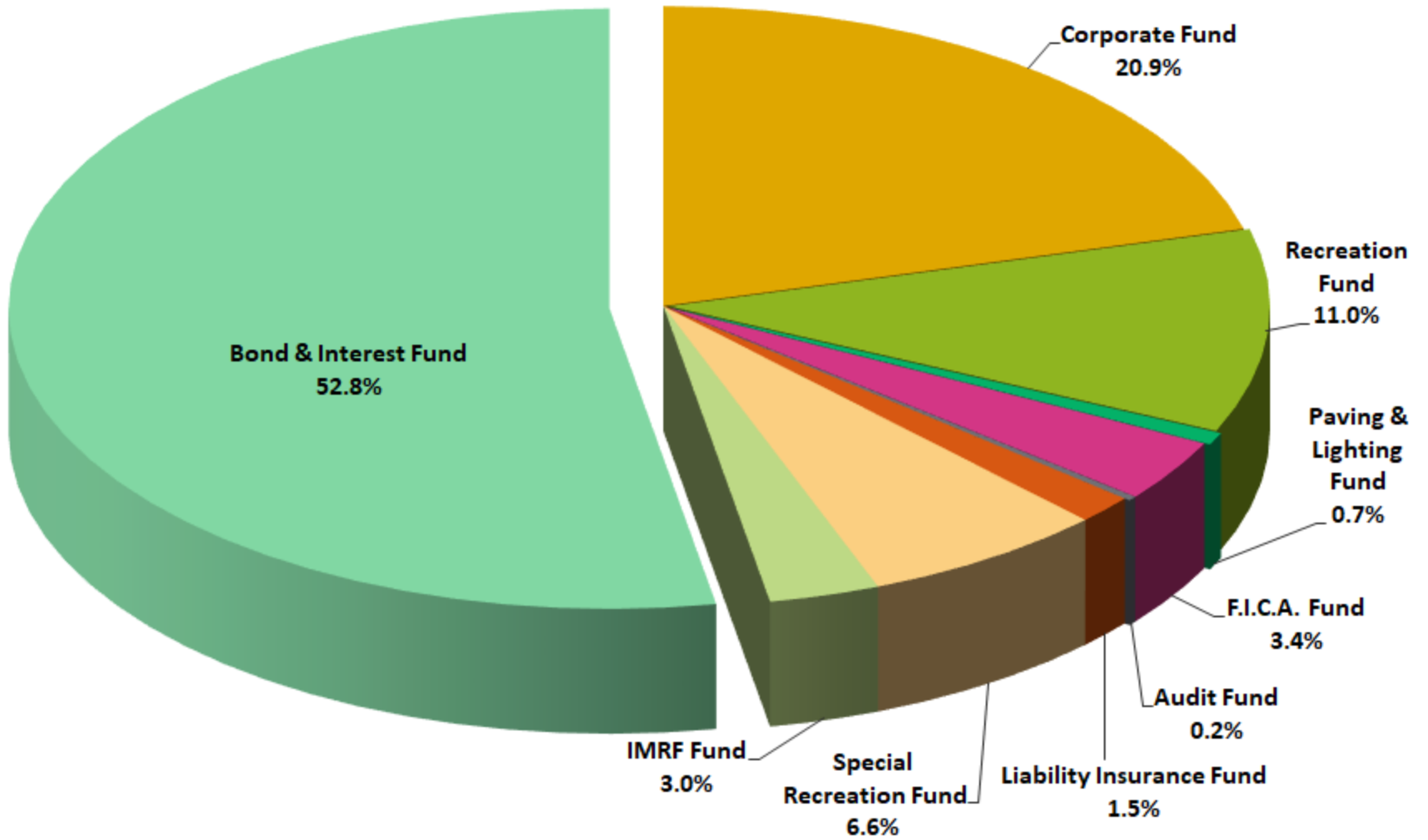
**Comparison to Local Taxing Bodies** – this chart serves as a reference and reflects the breakdown of taxes collected by other local bodies during 2024 (the year just ending) which is the most recent tax bill currently available for comparison.

- ✓ **Page 44** reflects residents whose households fall into Community Consolidated School District 93 and Glenbard High School District 87.
- ✓ **Page 45** reflects residents whose households fall into Benjamin School District 25 and Community High School District 94.
- ✓ **Page 46** reflects residents whose households fall into Unit School District U46 for both elementary and high school.

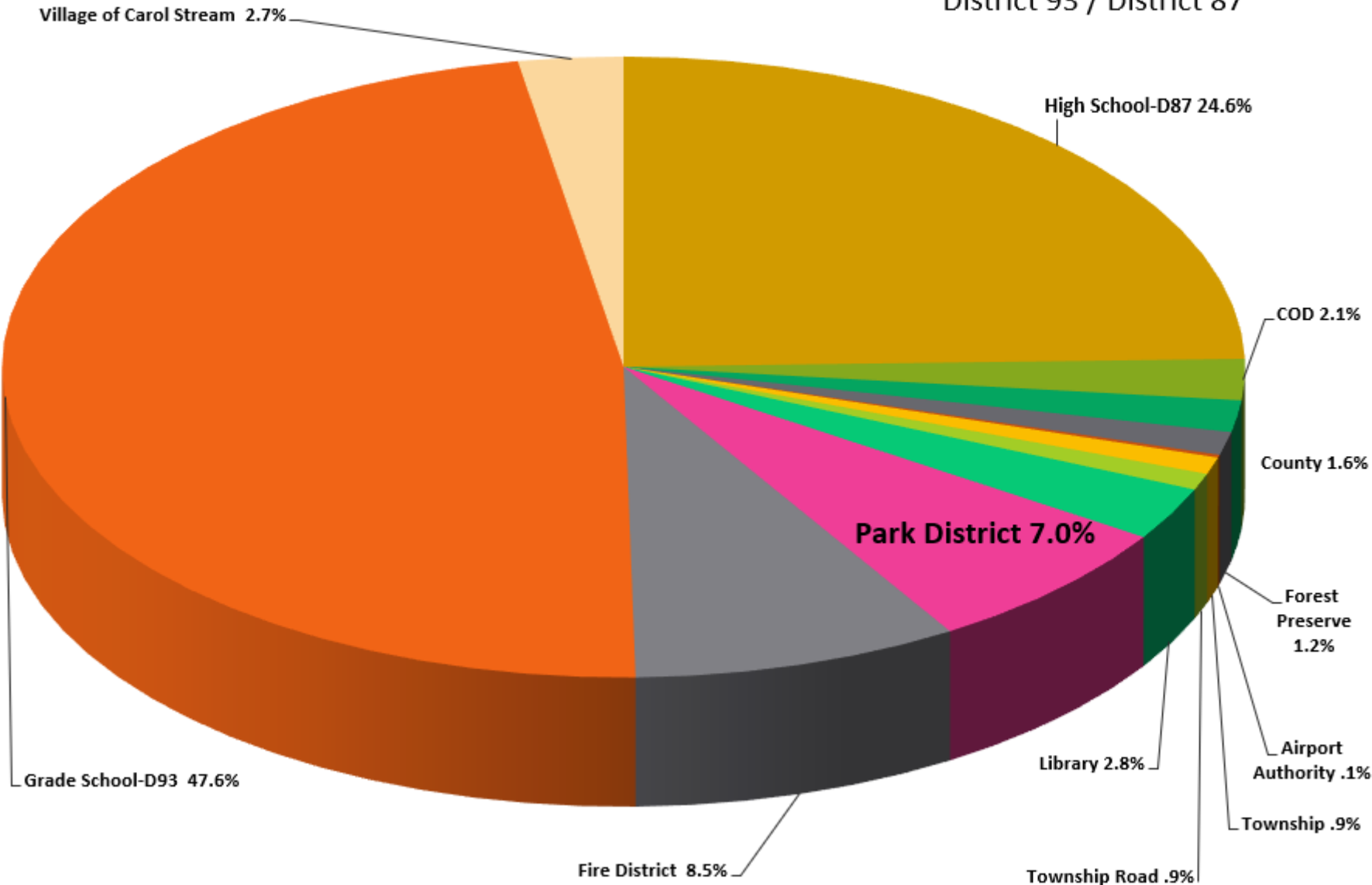
**EAV and Tax Rate Trends (Page 47)** – this chart shows a history of the District's tax rates and EAV (Equalized Assessed Value).

- The District's EAV is estimated to reach \$1,856,817,666.
- The increase in taxes collected in the two main operating funds (Corporate and Recreation) has increased by \$1,023,443 since 2014; this is an annual average of \$93,040 and includes increases caused by new growth.

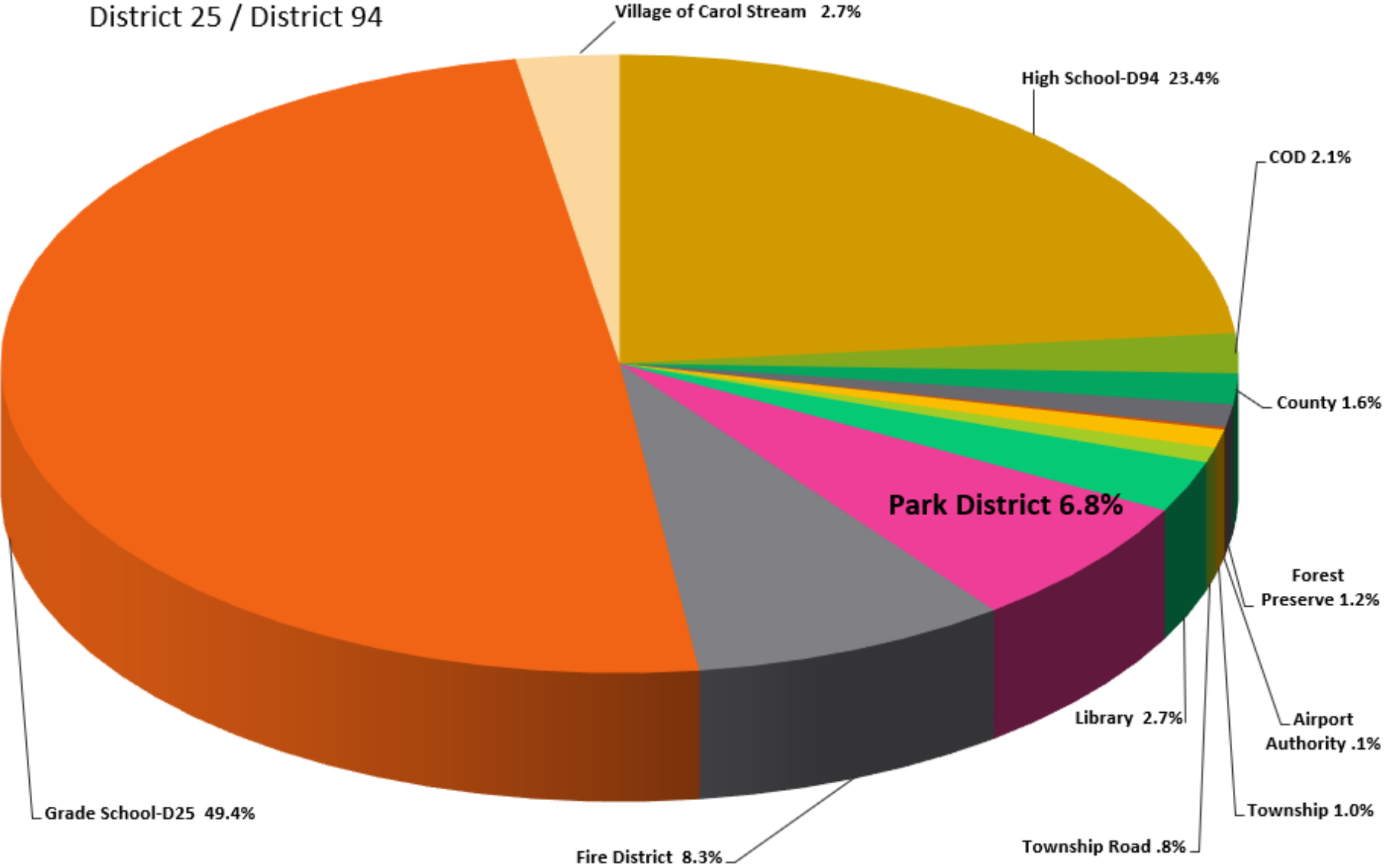
**Tax Revenue Allocation**  
**2025**



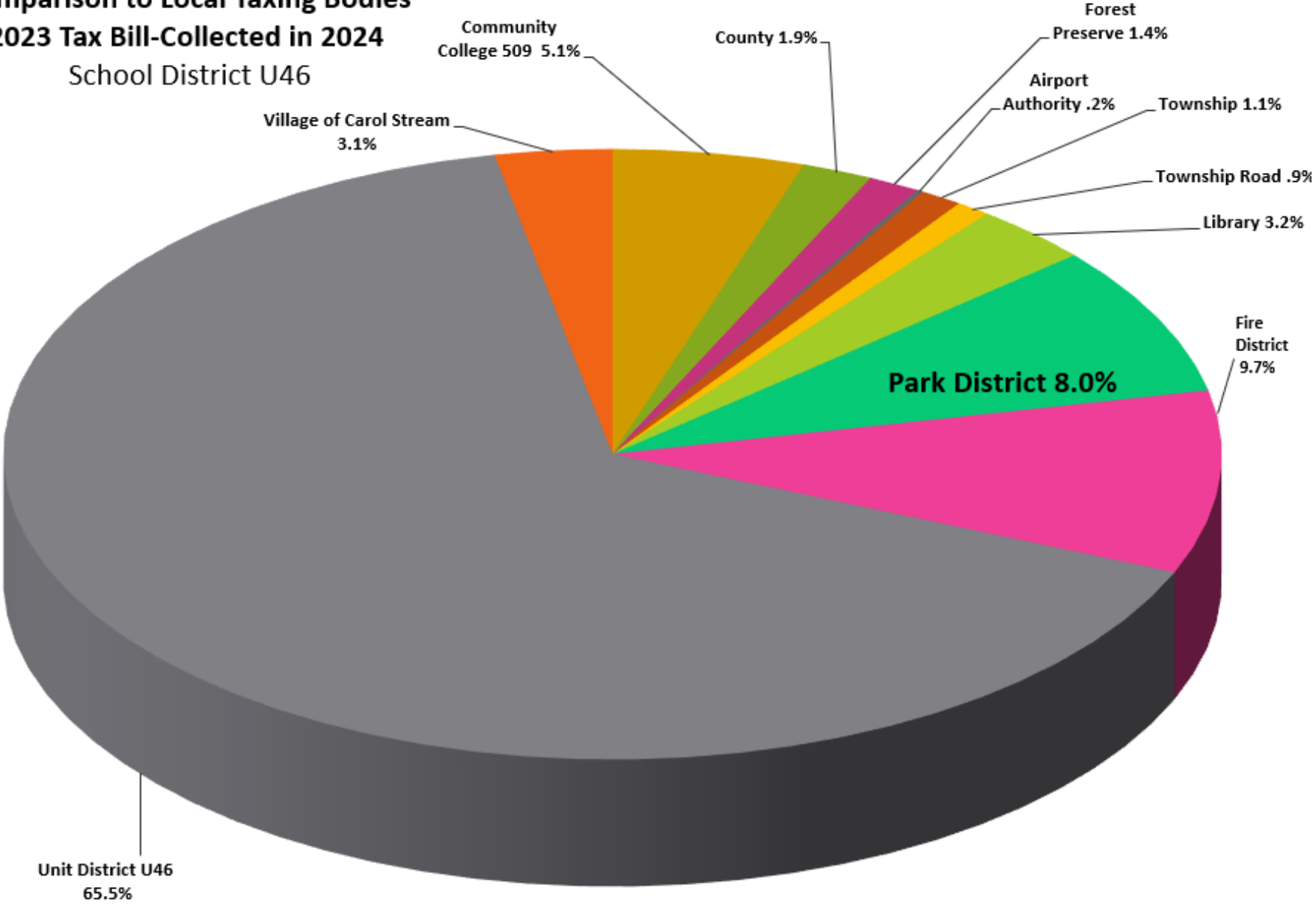
**Comparison to Local Taxing Bodies**  
**2023 Tax Bill-Collected in 2024**  
District 93 / District 87



**Comparison to Local Taxing Bodies**  
**2023 Tax Bill-Collected in 2024**  
 District 25 / District 94



**Comparison to Local Taxing Bodies**  
**2023 Tax Bill-Collected in 2024**  
School District U46



<b>EAV &amp; TAX RATE TRENDS</b>											
											This Column is proposed or, ESTIMATED
FUND	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025
Corporate	0.1215	0.1143	0.1107	0.1074	0.1058	0.1187	0.109	0.1294	0.1382	0.1332	0.1257
Recreation	0.1060	0.1029	0.0948	0.0932	0.0910	0.0691	0.0926	0.0779	0.0752	0.0713	0.0667
Paving & Lighting	0.0027	0.0025	0.0023	0.0023	0.0050	0.0049	0.0050	0.0032	0.0016	0.0034	0.0040
Social Security	0.0221	0.0232	0.0234	0.0219	0.0210	0.0216	0.0141	0.0150	0.0189	0.0204	0.0205
Audit	0.0026	0.0025	0.0019	0.0018	0.002	0.0024	0.0021	0.0016	0.0012	0.0012	0.0015
Liability	0.0167	0.0182	0.0187	0.0178	0.0169	0.0165	0.0165	0.0126	0.0086	0.0109	0.0094
Special Rec	0.0400	0.0400	0.0400	0.04	0.0400	0.0400	0.0400	0.0400	0.0400	0.0391	0.0400
IMRF	0.0251	0.0244	0.0227	0.0229	0.0198	0.0232	0.0189	0.0185	0.0180	0.0145	0.0181
Bond & Interest	0.3203	0.3282	0.3250	0.3233	0.3277	0.3206	0.3009	0.3483	0.341	0.3287	0.3218
<b>TOTAL</b>	<b>\$0.6570</b>	<b>\$0.6562</b>	<b>\$0.6395</b>	<b>\$0.6306</b>	<b>0.6292</b>	<b>0.6170</b>	<b>0.5991</b>	<b>0.6465</b>	<b>0.6427</b>	<b>0.6227</b>	<b>0.6077</b>
Total Assessed Valuation	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025
	\$ 1,182,169,118	\$ 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	\$ 1,856,817,666
Change in EAV from previous year	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025
Annual	-2.41%	4.20%	6.61%	5.57%	4.62%	4.44%	1.77%	1.98%	4.51%	7.64%	4.99%
Cummulative Since 2010	-28.43%	-24.23%	-17.63%	-12.05%	-7.43%	-2.99%	-1.22%	0.76%	3.29%	13.91%	17.90%
<b>Main Operating Funds (Corporate &amp; Recreation)</b>											
Total Taxes Collected	Tax Year 2014	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
	Collected 2015	Collected 2016	Collected 2017	Collected 2018	Collected 2019	Collected 2020	Collected 2021	Collected 2022	Collected 2023	Collected 2024	Collected 2025
Fund 10	1,428,044	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	2,383,982
Fund 20	1,245,834	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	1,313,339
<b>TOTAL</b>	<b>2,673,878</b>	<b>2,671,997</b>	<b>2,696,342</b>	<b>2,783,046</b>	<b>2,849,247</b>	<b>2,836,255</b>	<b>3,105,115</b>	<b>3,240,624</b>	<b>3,463,619</b>	<b>3,557,884</b>	<b>3,697,321</b>
										Difference since 2014:	1,023,443
										Average increase in taxes/year since 2014:	93,040

## 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 2025, operational taxes will represent 41.1% of Overall Operating Revenue.**

Year	Tax Revenues	Non-Tax Revenues
<b>2025</b>	<b>41.1%</b>	<b>58.9%</b>
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) on **Page 49**.
- ✓ Details for the earned revenue categories are included on **Page 50**.

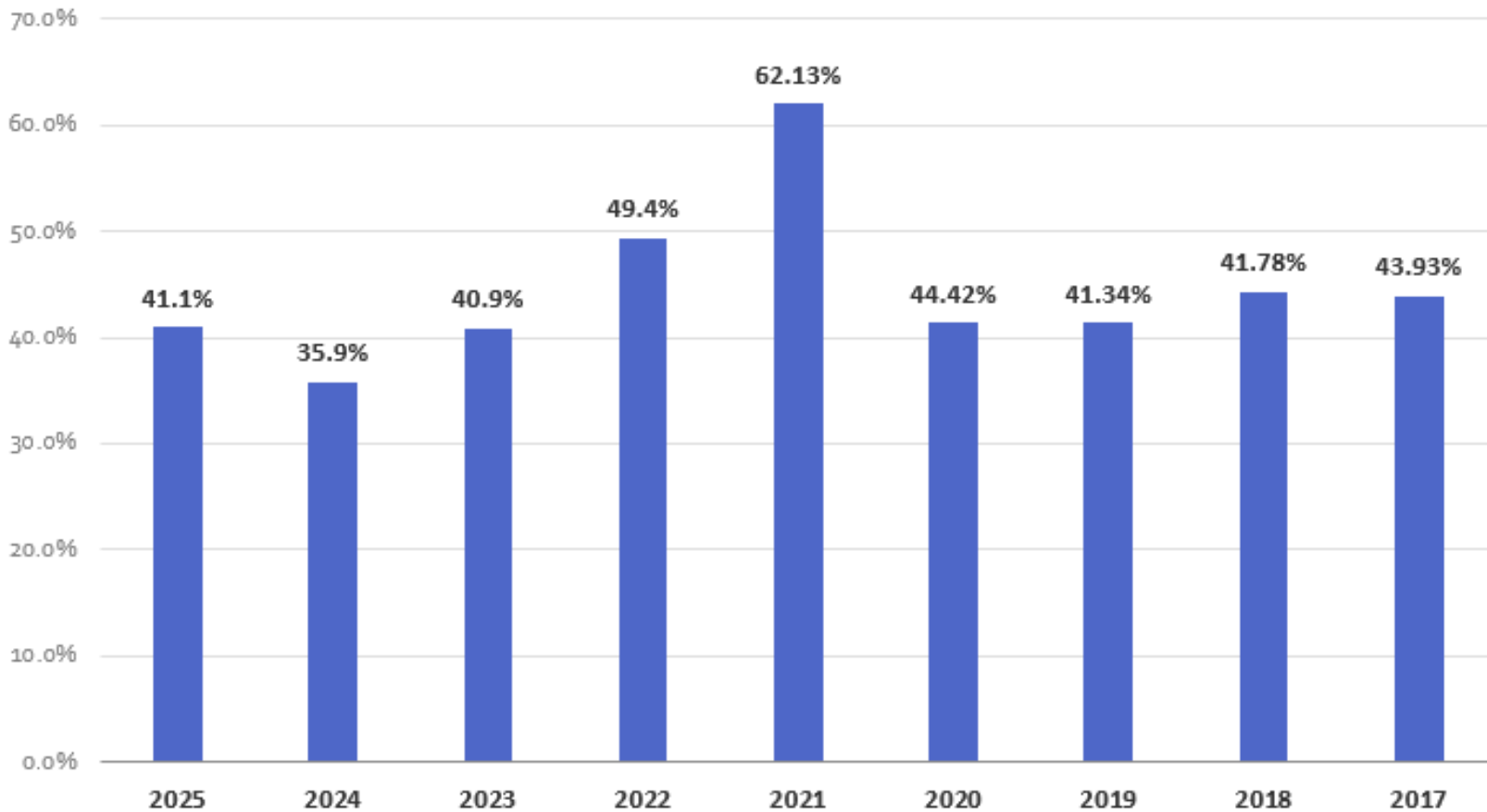


Tax vs. Non-Tax Revenues



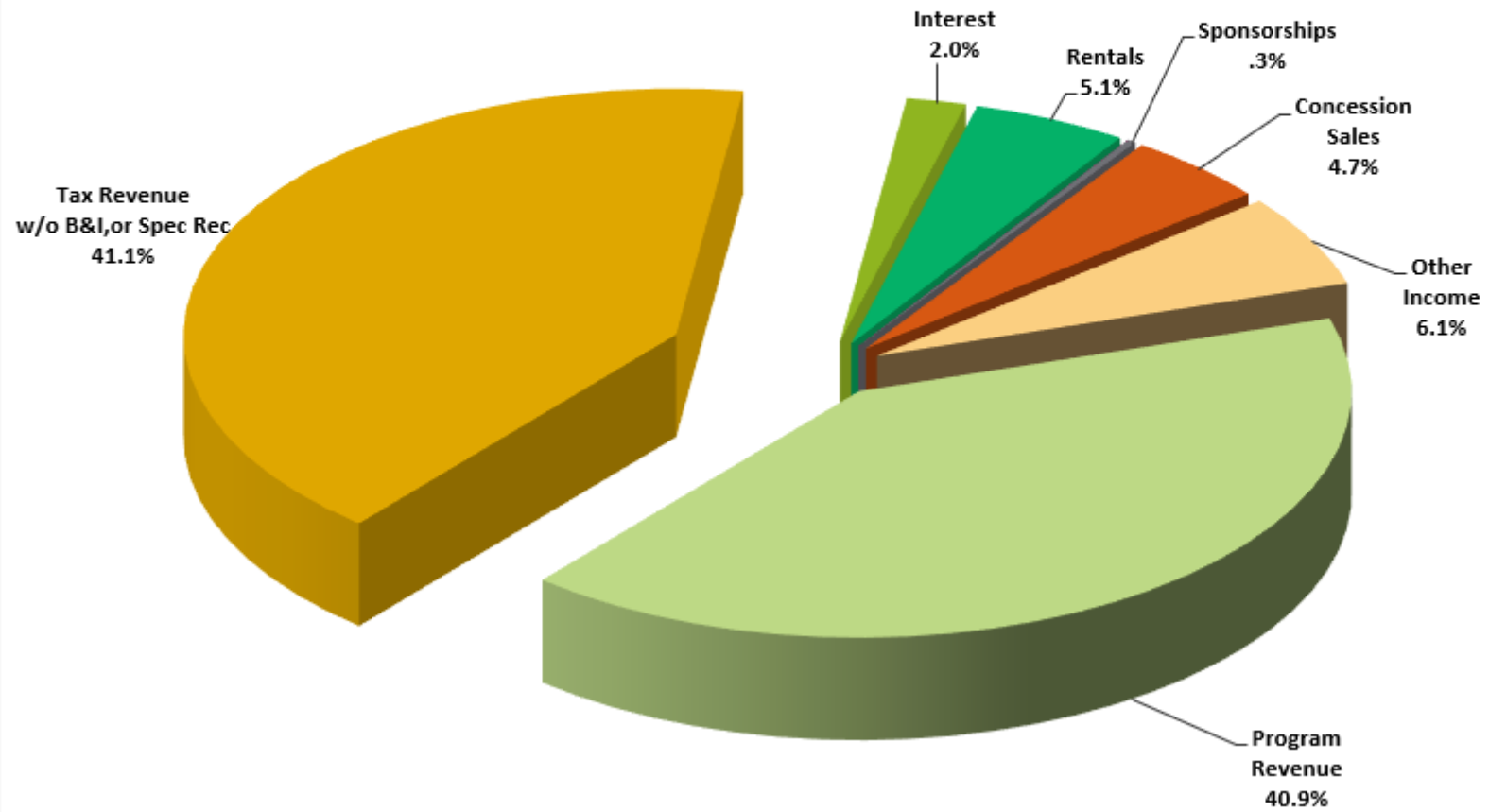
"Operational Taxes" as % of Overall Operating Revenue

*\*excludes Bond & Interest Levy/Special Recreation Levy*



## 2025 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 2024 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 the target remain to account for unexpected circumstances.)*

The **Recreation Fund** is primarily supported by earned revenues; only 18% of funding comes from taxes. Recreation staff continued to capitalize on high demand programming and services, and more is planned in the 2025 budget.

The **Corporate Fund** is primarily supported by taxes and absorbs the majority of overhead and indirect operating expenses. Strong fund balances allowed us to take advantage of favorable investment opportunities.

A **Fund Balance Snapshot** provides a quick scenario of the financial position against each fund target balance. **Page 53**

A **Fund Balance Projection** is based on 'forecasts' for the end of this current budget year as of the time this presentation was prepared. 2025 budgeted performance is included to reflect next year's projected ending balances. **Page 54**

## Fund Balance “Snapshot”

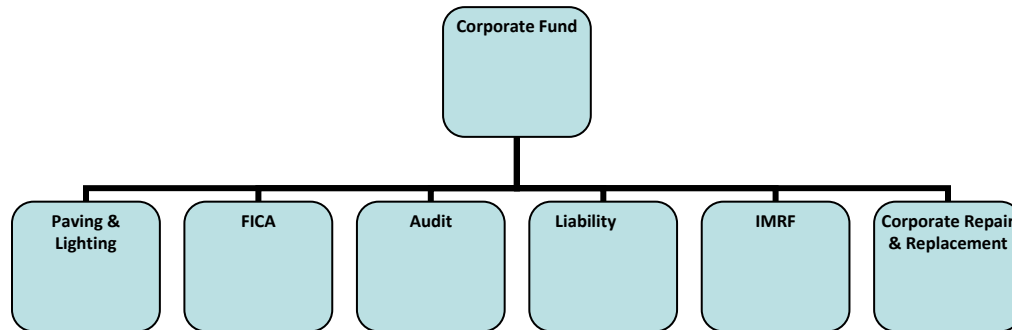
2025 Budget Snapshot														
Fund Categories														
	CORP FUND 10	CORP R&R FUND 11	REC R&R FUND 12	REC FUND 20	PAVING FUND 21	F.I.C.A. FUND 22	AUDIT FUND 23	LIABILITY FUND 24	SPEC. REC. FUND25	IMRF FUND 26	WRKG. CASH FUND 29	BOND FUND 30	CAPITAL FUNDS 32/42	CASH IN LIEU FUND 35
<b>2024</b>														
<b>Starting Fund Balance</b>	\$ 1,503,471	\$ 193,341	\$ 670,223	\$ 1,950,258	\$ 106,624	\$ 115,955	\$ 10,350	\$ 150,692	\$ 23,000	\$ 149,174	\$ 100,000	\$ 1,581,115	\$ 571,826	\$ -
<b>Forecasted Performance</b>														
<b>Revenue</b>	\$ 2,856,031	\$ 54,964	\$ 199,220	\$ 6,789,209	\$ 81,041	\$ 358,984	\$ 21,117	\$ 192,810	\$ 719,539	\$ 255,160	\$ -	\$ 5,811,014	\$ 1,471,983	\$ 30,159
<b>Expenses</b>	\$ 3,082,235	\$ 79,601	\$ 199,931	\$ 6,506,678	\$ 70,041	\$ 375,850	\$ 22,710	\$ 220,073	\$ 699,616	\$ 288,302	\$ -	\$ 5,776,600	\$ 1,716,322	\$ -
<b>Net</b>	\$ (226,204)	\$ (24,637)	\$ (711)	\$ 282,531	\$ 11,000	\$ (16,866)	\$ (1,593)	\$ (27,263)	\$ 19,923	\$ (33,142)	\$ -	\$ 34,414	\$ (244,339)	\$ 30,159
<b>Forecasted Ending Balance</b>	\$ 1,277,267	\$ 168,704	\$ 669,512	\$ 2,232,789	\$ 117,624	\$ 99,088	\$ 8,756	\$ 123,429	\$ 42,923	\$ 116,032	\$ 100,000	\$ 1,615,529	\$ 327,488	\$ 30,159
<b>2025</b>														
<b>Starting Fund Balance</b>	\$ 1,277,267	\$ 168,704	\$ 669,512	\$ 2,232,789	\$ 117,624	\$ 99,088	\$ 8,756	\$ 123,429	\$ 42,923	\$ 116,032	\$ 100,000	\$ 1,615,529	\$ 327,488	\$ 30,159
<b>Budgeted Performance</b>														
<b>Revenue</b>	\$ 2,690,696	\$ 25,000	\$ 202,238	\$ 7,050,060	\$ 75,000	\$ 380,000	\$ 27,000	\$ 176,500	\$ 747,727	\$ 336,000	\$ -	\$ 5,975,434	\$ 210,000	\$ -
<b>Expenses</b>	\$ 2,657,068	\$ -	\$ 74,190	\$ 7,042,559	\$ 145,000	\$ 376,883	\$ 28,370	\$ 234,392	\$ 744,837	\$ 332,018	\$ -	\$ 6,015,910	\$ 335,000	\$ 27,038
<b>Net</b>	\$ 33,628	\$ 25,000	\$ 128,048	\$ 7,500	\$ (70,000)	\$ 3,117	\$ (1,370)	\$ (57,892)	\$ 2,890	\$ 3,982	\$ -	\$ (40,476)	\$ (125,000)	\$ (27,038)
<b>Budgeted Ending Balance</b>	\$ 1,286,896	\$ 217,704	\$ 797,560	\$ 2,240,289	\$ 47,624	\$ 102,205	\$ 7,386	\$ 65,537	\$ 45,813	\$ 120,014	\$ 100,000	\$ 1,575,053	\$ 202,488	\$ 3,121
<b>Budgeted Ending Balance:</b>	\$ 1,286,896	\$ 217,704	\$ 797,560	\$ 2,240,289	\$ 47,624	\$ 102,205	\$ 7,386	\$ 65,537	\$ 45,813	\$ 120,014	\$ 100,000	\$ 1,575,053	\$ 202,488	\$ 3,121
<b>NEW Target Balances:</b>	\$1,107,112	\$ 200,000	\$ 500,000	\$1,986,597	per plans	\$ 157,035	\$ 11,821	\$ 97,663	per plans	\$ 138,341	\$ 100,000	per debt schedule	per plans	per plans

## Fund Balance Projections

#	FUND 10 - Corporate	Beginning	Estimated	Estimated	Est. Ending	Budgeted	Budgeted	Budgeted	Est. Ending	Corporate Fund Target	
		Fund Balance 1/1/2024	Revenue 12/31/2024	Expenses 12/31/2024	Fund Balance 12/31/2024	TAXES FY 2025	Other Revenue FY 2025	Expenses FY 2025	Fund Balance 12/31/2025	Target Balance	Variance to Target Balances
10-10	Corporate - Finance/Administration	\$ 1,503,471	\$ 2,832,185	\$ 1,377,471	\$ 1,277,267	\$ 2,334,686	\$ 331,000	\$ 955,033	\$ 1,286,886	\$ 1,107,111.50	\$ 179,774 <-Over Target Balance CORPORATE
10-12	Corporate - Marketing/Communication		\$ -	\$ 224,674			\$ -	\$ 235,862		Note: Target calculation 5/12 annual oprtg expses	
10-15	Corporate - Parks		\$ 23,846	\$ 1,221,689			\$ 1,000	\$ 1,189,707			
10-28	Corporate - Maintenance Facility		\$ -	\$ 47,527			\$ -	\$ 31,332			
10-62	Corporate - Registration Services		\$ -	\$ 210,874			\$ -	\$ 245,134			
11-00	Corporate - Repair/Replacement	\$ 193,341	\$ 54,964	\$ 79,601	\$ 168,704	\$ 24,000	\$ 25,000	\$ -	\$ 217,704	\$ 200,000	\$ 17,704 <-Over Target Balance Corp R&R
	<b>Total Corporate Fund</b>	\$ 1,696,812	\$ 2,910,995	\$ 3,161,836	\$ 1,445,971	\$ 2,358,686	\$ 357,000	\$ 2,657,068	\$ 1,504,589	\$ 1,307,112	\$ 197,478 <-Over Target Corp & Corp R&R
#	<b>Ancillary Operating Funds</b>									Ancillary Funds Targets	
21	Paving & Lighting Fund	\$ 106,624	81,041	70,041	\$ 117,624	\$ 75,000		\$ 145,000	\$ 47,624	per plans	n/a <-Over Target Balance
22	F.I.C.A. Fund	\$ 115,955	358,984	375,850	\$ 99,088	\$ 380,000		\$ 376,883	\$ 102,205		<-Under Target Balance
23	Audit Fund	\$ 10,350	21,117	22,710	\$ 8,756	\$ 27,000		\$ 28,370	\$ 7,386		<-Under Target Balance
24	Liability Insurance Fund	\$ 150,692	192,810	\$ 220,073	\$ 123,429	\$ 175,000	\$ 1,500	\$ 234,392	\$ 65,537		<-Under Target Balance
26	IMRF Fund	\$ 149,174	255,160	288,302	\$ 116,032	\$ 336,000		\$ 332,018	\$ 120,014		<-Under Target Balance
	<b>Total Ancillary Funds</b>	\$ 532,794	\$ 909,111	\$ 976,975	\$ 464,929	\$ 993,000	\$ 1,500	\$ 1,116,663	\$ 342,766	\$ 404,860	\$ (109,717) <-Under Target Balance
	<b>CORP/R&amp;R/ANCILLARY TOTALS</b>	\$ 2,229,606	\$ 3,820,105	\$ 4,138,811	\$ 1,910,900	\$ 3,351,686	\$ 358,500	\$ 3,773,731	\$ 1,847,356		
										Combined Corporate/Corp R&R/Ancillary Target	
										\$ 1,711,971.08	\$ 135,384 <-Over Target Balance
#	<b>FUND 20 - Recreation</b>									Recreation Fund	
20-10	Recreation - Finance/Administration	\$ 1,950,258	\$ 1,265,022	\$ 174,617	\$ 2,232,789	\$ 1,238,354	\$ 3,500	\$ 217,269	\$ 2,240,289	\$ 1,986,596.72	\$ 253,692 <-Over Target Balance
20-12	Recreation - Marketing/ Communication		\$ -	\$ 53,295			\$ -	\$ 49,549		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		\$ 19,190	\$ 511,881			\$ 18,513	\$ 559,247			
20-14	Recreation - Concessions		\$ 456,766	\$ 306,288			\$ 495,196	\$ 341,394			
20-15	Recreation - Facility Services		\$ -	\$ 567,084			\$ -	\$ 576,480			
20-23	Recreation - Simkus Facility		\$ -	\$ 173,979			\$ -	\$ 194,741			
20-24	Recreation - Coral Cove Facility		\$ -	\$ 157,626			\$ -	\$ 152,845			
20-26	Recreation - Evergreen Gym Facility		\$ -	\$ 9,540			\$ -	\$ 28,948			
20-60	Recreation - Programs		\$ 5,048,231	\$ 4,359,768			\$ 5,294,497	\$ 4,697,834			
20-62	Recreation - Registration Services		\$ -	\$ 119,318			\$ -	\$ 140,416			
20-64	Recreation - McCaslin		\$ -	\$ 49,397			\$ -	\$ 58,539			
20-65	Recreation - Miniature Golf		\$ -	\$ 23,885			\$ -	\$ 25,297			
12-00	Recreation - Repair/Replacement	\$ 670,223	\$ 199,220	\$ 199,931	\$ 669,512		\$ 202,238	\$ 74,190	\$ 797,560	\$ 500,000	\$ 297,560 <-Over Target Balance
	<b>REC/R&amp;R TOTALS</b>	\$ 2,620,480	\$ 6,988,429	\$ 6,706,609	\$ 2,902,300	\$ 1,238,354	\$ 6,013,944	\$ 7,116,749	\$ 3,037,849		
										Combined Recreation (and) Recreation R&R	
										\$ 2,486,596.72	\$ 551,252 <-Over Target Balance
#	<b>Capital, Cap-Exempt, Special Rec, Bond/Interest, Working Cash</b>										
25	Special Recreation Fund	\$ 23,000	\$ 719,539	\$ 699,616	\$ 42,923	\$ 742,727	\$ 5,000	\$ 744,837	\$ 45,813		
29	Working Cash Fund	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000		
30	Bond & Interest Fund	\$ 1,581,115	\$ 5,811,014	\$ 5,776,600	\$ 1,615,529	\$ 5,975,434	\$ -	\$ 6,015,910	\$ 1,575,053		
32/42	Capital Improvement Funds	\$ 571,826	\$ 1,471,983	\$ 1,716,322	\$ 327,488	\$ -	\$ 210,000	\$ 335,000	\$ 202,488		
35	Cash in Lieu Fund	\$ -	\$ 30,159	\$ -	\$ 30,159	\$ -	\$ -	\$ 27,038	\$ 3,121		
	<b>Totals</b>	\$ 7,126,028	\$ 18,841,229	\$ 19,037,958	\$ 6,929,299	\$ 11,308,201	\$ 6,587,444	\$ 18,013,265	\$ 6,811,679		
						<b>Total Rev:</b>	\$ 17,895,644				

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

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



**The 2025 target balance for the Corporate Fund individually is \$1,107,112.**

- We have budgeted to end 2025 at \$1,286,896.
- This is \$179,774 over the target.

**The 2025 target balance for the Corporate Repair & Replacement Fund is \$200,000 – THIS IS A SELF-DESIGNATED TARGET ONLY.**

- We have budgeted to end 2025 at \$217,704.
- This is \$17,704 above the target.

**The 2025 target balance for combined Ancillary Funds is \$404,860 – 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 5/12<sup>th</sup> for charting purposes.**

- We have budgeted to end 2024 at \$342,766.
- This is \$109,717 below the target (or \$62,094 below target if you include the Paving & Lighting fund balance.)

**The 2025 target balance for the Combined Corporate, Corporate Repair & Replacement, and Ancillary Funds is \$1,711,971.**

- We have budgeted to end 2025 at \$1,847,356.
- This is \$135,384 above target.

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

The **Recreation Fund** is supported by earned revenue (82%) and tax dollars (18%). It provides funding for recreational services and recreational facilities. Similar to the Corporate Fund, the goal of the Recreation Fund is to maintain a balance of 5/12ths of the budgeted expenses for any of its non-revenue producing operations.

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

**The 2025 target balance for the Recreation Fund is \$1,986,597.**

- We have budgeted to end 2025 at \$2,240,289.
- This is \$253,692 over the target.

**The 2025 target balance for the Recreation Repair & Replacement Fund is \$500,000.**

- We have budgeted to end 2025 at \$797,560.
- This is \$297,560 over the target.

**The target balance for the Combined Recreation and Recreation Repair & Replacement Funds is \$2,486,597.**

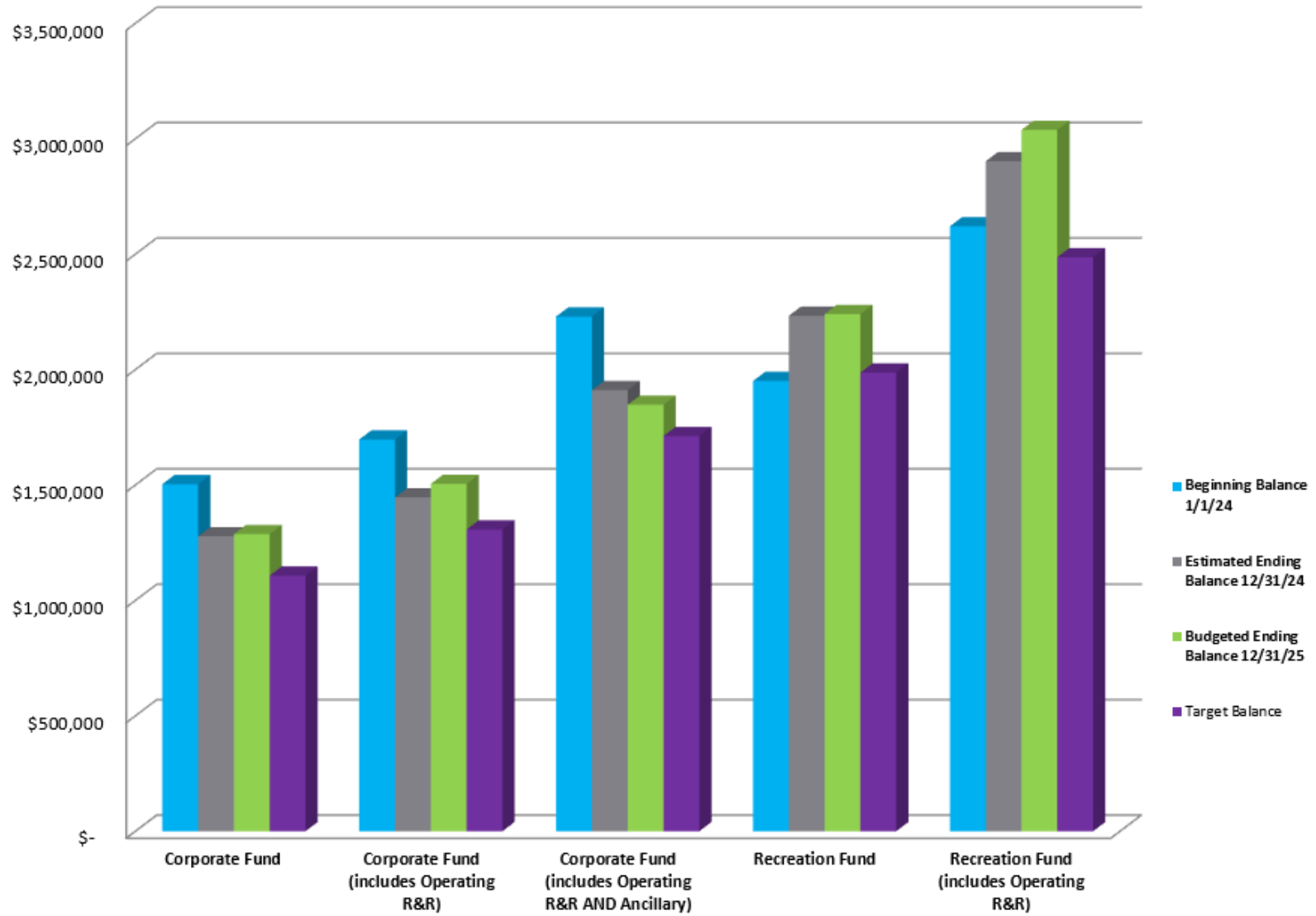
- We have budgeted to end 2025 at \$3,037,849.
- This is \$551,252 over the target.

**Page 57 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.

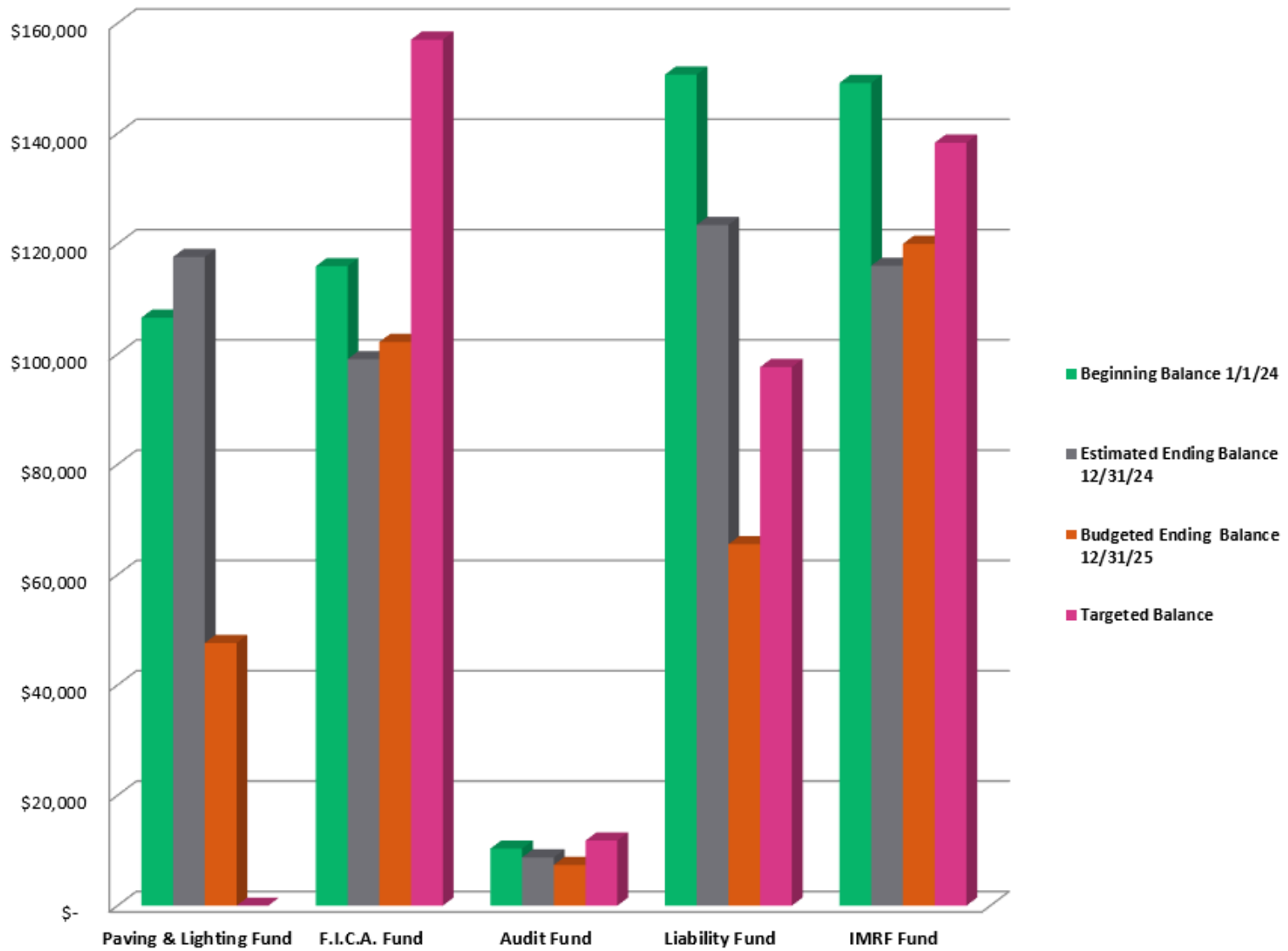
- In 2025, Special Recreation Funds will in large part be used to provide inclusion services to program participants; the District is projecting another year of increasing inclusion needs. Some funding will also go toward incorporating accessible features in the Pleasant Hill Park playground renovation.

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 is now primarily supported by transfers of earned revenue in the Corporate and Recreation Funds that represent values above target balances.** The Capital Improvement Plan lays out projects and spending based on Board direction and staff recommendations. It is considered a “rolling budget.”

**The Capital Improvement Plan will continue to be presented quarterly.**

**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 show how funds have been successfully built and used over the last several years.

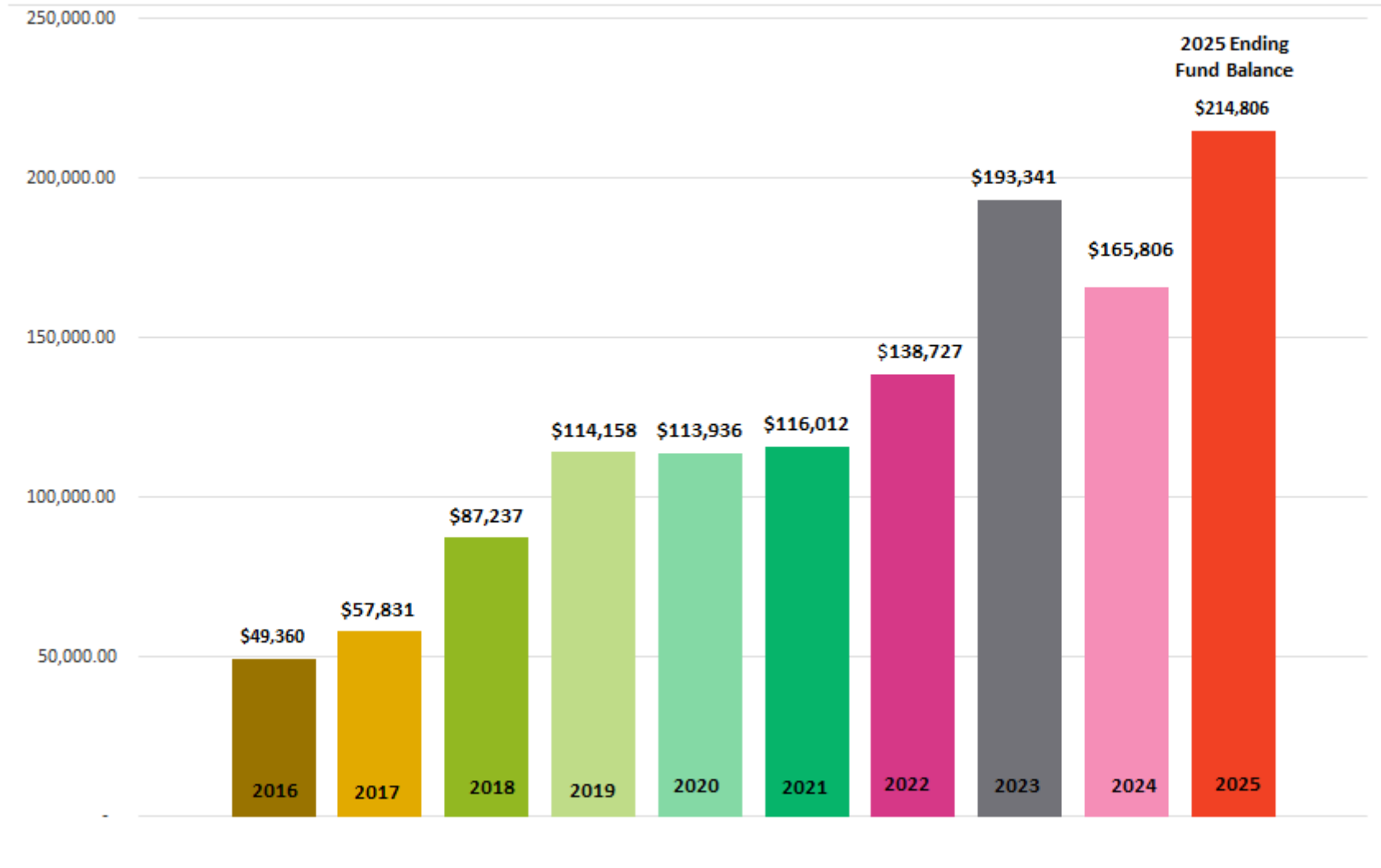
## Corporate Repair & Replacement Fund

Corporate Operational Repair/Replacement BUDGET					
	General	Bark Park	IT Replace / Summary	Revenue / Expense Totals	Ending Balance
	11-7XX	11-724	11-713		
<b>12/31/2016</b>	29,610.28	3,000.00	16,750.00		49,360.28
Revenues	5,518.63	-	12,300.00	17,818.63	
Expenditures	(9,348.00)	-	-	(9,348.00)	
<b>12/31/2017</b>	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	-	-	-	-	
<b>12/31/2018</b>	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)	
<b>12/31/2019</b>	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)	
<b>12/31/2020</b>	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)	
<b>12/31/2021</b>	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	-	-	-	-	
<b>12/31/2022</b>	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)	
<b>12/31/2023</b>	73,396.63	8,038.73	111,905.33		193,340.69
<b>PROJECTED:</b>					
Revenues	1,754.54	920.00	49,391.69	52,066.23	
Expenditures	(10,500.00)	-	(69,100.83)	(79,600.83)	
<b>12/31/2024</b>	64,651.17	8,958.73	92,196.19		165,806.09
<b>BUDGETED:</b>					
Revenues	-	-	49,000.00	49,000.00	
Expenditures	-	-	-	-	
<b>12/31/2025</b>	64,651.17	8,958.73	141,196.19		214,806.09

# CORPORATE Operating Repair & Replacement Fund

## Annual Ending Balance

Fiscal Years 2016 - 2025



## Recreation Repair & Replacement Fund

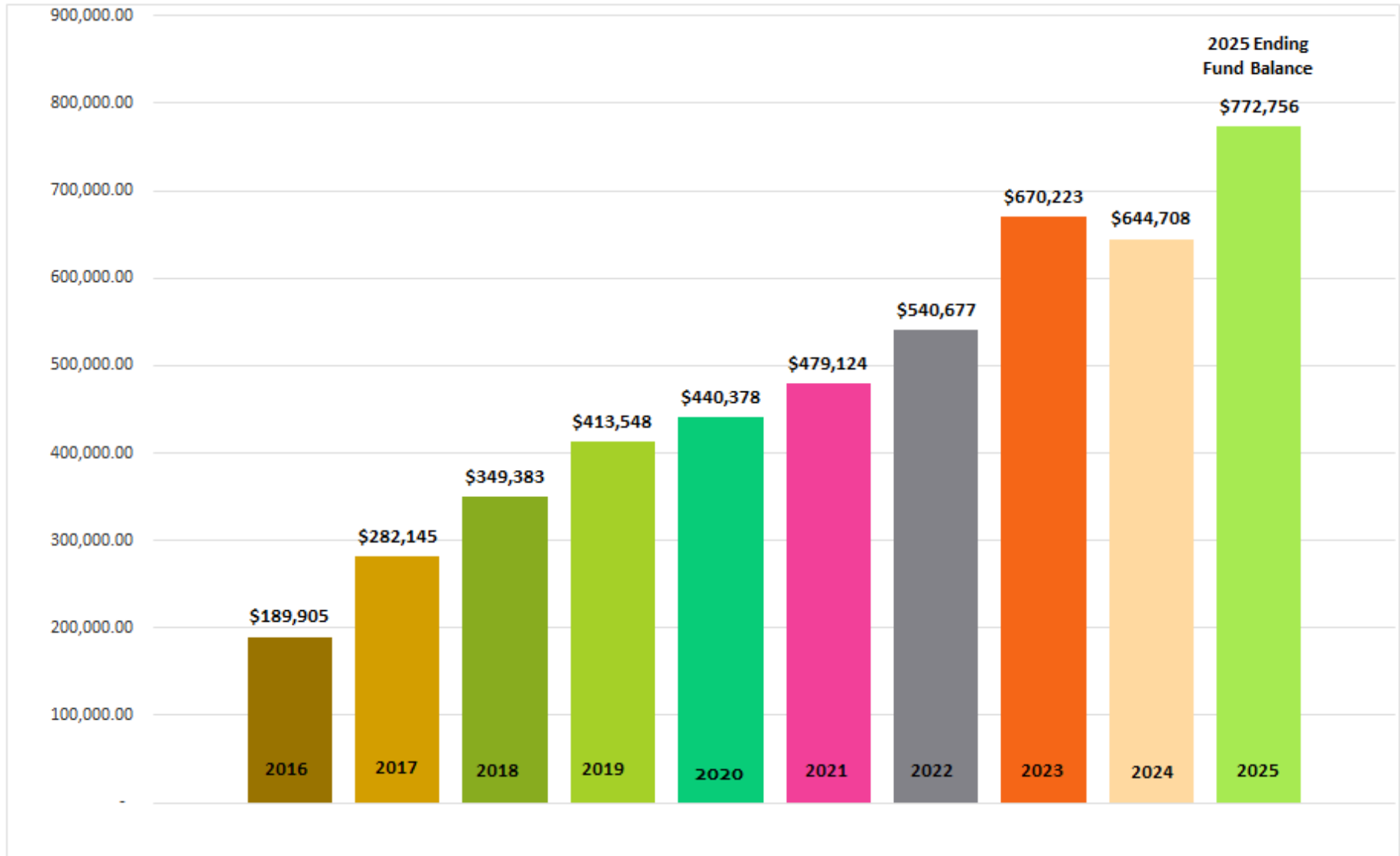
Recreation Operational Repair/Replacement											
	Program Surchage	GBN Turf	Gym/FVRC/SR C Rentals	D87 Pool-FVRC Pool-Swim Lessons	Fitness	CCWP	McCaslin / Grass Fields	CCMG	Concessions	Sponsorship - Advertising	Totals / Ending Balances
	12-413/700	12-702	12-745	12-748	12-749	12-753	12-702/760	12-761	12-791		
12/31/2016	-	24,000.00	-	105,000.00	50,403.68	1,217.24	6,076.00	3,207.75	-	-	189,904.67
Revenues	14,332.00	4,000.00	-	35,000.00	47,469.56	3,445.25	7,393.75	3,184.25	-	-	114,824.81
Expenditures	(5,567.00)	-	-	-	(12,647.54)	-	(4,370.00)	-	-	-	(22,584.54)
12/31/2017	8,765.00	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)
12/30/2020	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)
12/30/2021	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	35,685.00	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)
12/30/2022	38,021.60	32,000.00	18,220.31	271,623.46	135,373.07	7,586.41	15,029.93	4,848.95	17,973.04	-	540,676.77
Revenues	12,099.25	-	30,180.90	38,264.76	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)	(24,272.26)	(5,597.52)	-	(16,845.00)	(360.21)	(1,440.84)	-	(50,415.33)
12/30/2023	50,120.85	32,000.00	46,501.71	285,615.96	158,100.76	12,254.29	24,791.93	6,284.64	26,567.84	27,984.61	670,222.59
<b>PROJECTED</b>											
Revenues	9,447.75	-	29,955.11	38,751.97	40,474.71	5,104.69	28,121.48	1,976.27	20,584.18	-	174,416.16
Expenditures	(10,931.00)	-	-	(189,000.00)	-	-	-	-	-	-	(199,931.00)
12/30/2024	48,637.60	32,000.00	76,456.82	135,367.93	198,575.47	17,358.98	52,913.41	8,260.91	47,152.02	27,984.61	644,707.75
<b>BUDGETED</b>											
Revenues	12,000.00	-	32,284.00	40,078.00	48,589.00	5,875.00	39,063.00	2,904.00	11,795.00	9,650.00	202,238.00
Expenditures	-	-	-	-	(45,000.00)	-	(13,190.00)	-	(16,000.00)	-	(74,190.00)
12/30/2025	60,637.60	32,000.00	108,740.82	175,445.93	202,164.47	23,233.98	78,786.41	11,164.91	42,947.02	37,634.61	772,755.75



# RECREATION Operating Repair & Replacement Fund

## Annual Ending Balance

Fiscal Years 2016- 2025

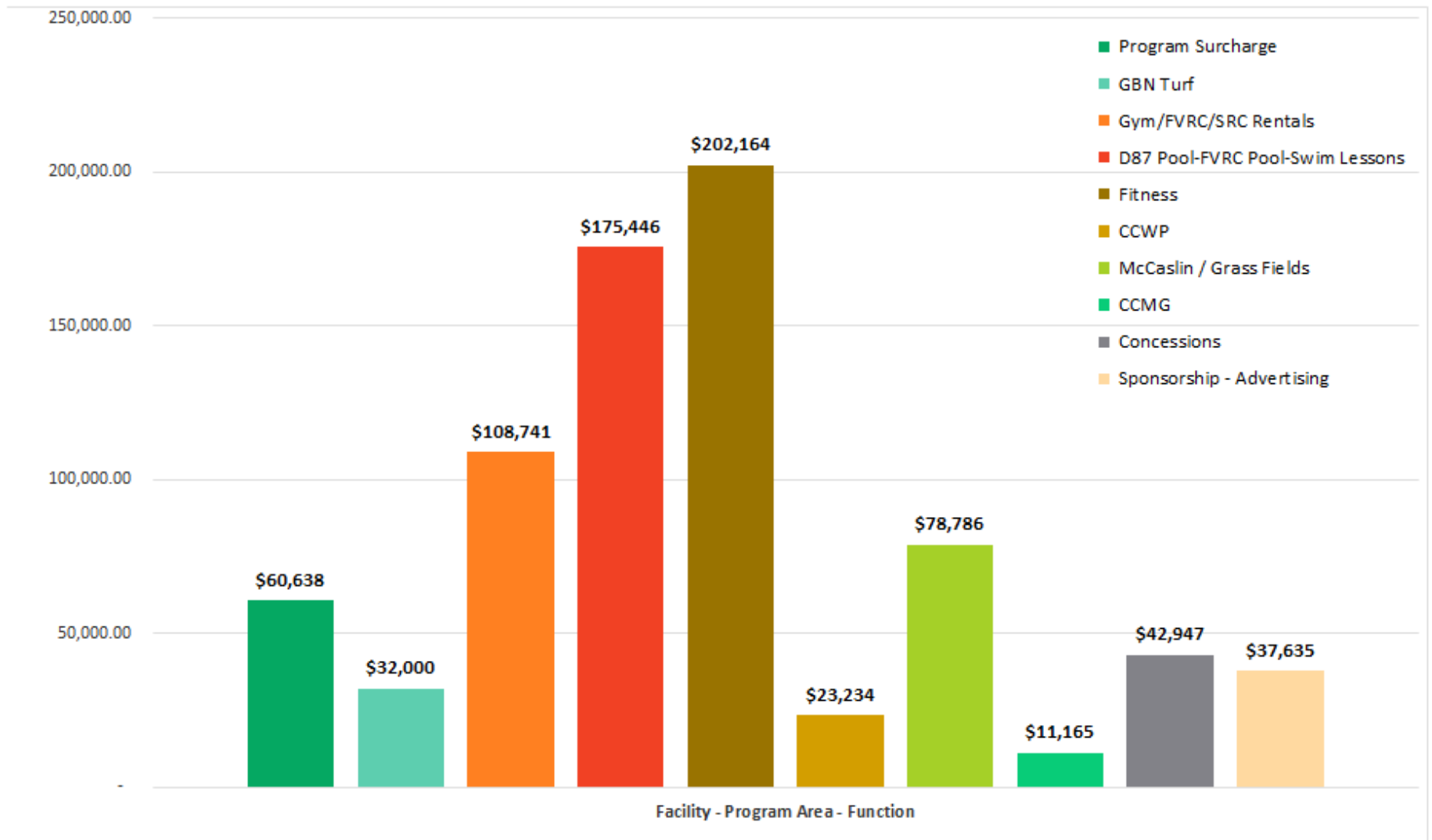


# RECREATION Operating Repair & Replacement Fund

By Facility / Program Area / Function

Budgeted Annual Ending Balance

2025



# 2025 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, and 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

**Corporate Fund**

**Funds 10 & 11**

**Target Balance Calculation:**

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

Corporate:	\$ 1,107,112
Corporate R&R	\$ 200,000
Paving & Lighting:	<i>per plans</i>
FICA:	\$ 157,035
Audit:	\$ 11,821
Liability:	\$ 97,663
IMRF:	\$ 138,341
<hr/>	
Combined Target Balance:	\$ 1,711,971

**Estimated 2025 Starting Balance:**

Corporate:	\$ 1,277,267
Corporate R&R	\$ 168,704
Paving & Lighting:	\$ 117,624
FICA:	\$ 99,088
Audit:	\$ 8,756
Liability:	\$ 123,429
IMRF:	\$ 116,032
<hr/>	
Combined Fund Balance:	\$ 1,910,900

**Budgeted 2025 Ending Balance:**

Corporate:	\$ 1,286,886
Corporate R&R	\$ 217,704
Paving & Lighting:	\$ 47,624
FICA:	\$ 102,205
Audit:	\$ 7,386
Liability:	\$ 65,537
IMRF:	\$ 120,014
<hr/>	
Combined Fund Balance:	\$ 1,847,356

**The OVERALL Corporate Fund is budgeted to end 2025 \$135,384 over the target balance.**

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
FINANCE/ADMINISTRATION

		(----- 2024 -----)					(----- 2025 -----)	
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<b>REVENUES</b>								
4-10-00-410	PROPERTY TAXES - CURRENT	1,685,472	2,019,905	2,230,945	2,240,090	2,308,858	0	2,334,661
4-10-00-411	CORPORATE REPLACEMENT TA	149,120	301,721	251,018	175,000	140,525	0	105,000
4-10-00-412	PROPERTY TAXES - PRIOR	97	0	226	150	36	0	25
4-10-00-420	INTEREST	15,153	31,976	270,769	194,500	226,457	0	213,000
4-10-00-461	DONATIONS	0	500	0	0	0	0	0
4-10-00-462	GRANTS	0	8,204	0	0	0	0	0
4-10-00-481	RECOVERY OF COST	6,045	9,620	11,072	10,000	137,463	0	13,000
	TOTAL REVENUES	1,855,887	2,371,926	2,764,029	2,619,740	2,813,339	0	2,665,686
<b>EXPENDITURES</b>								
5-10-00-500	ADMINISTRATION GENERAL E	0	9,730	0	0	90	0	0
5-10-00-511	FULL-TIME LABOR	391,840	414,709	453,014	500,265	355,389	0	513,639
5-10-00-521	PART-TIME LABOR	18,171	22,862	95	0	0	0	3,240
5-10-00-535-000	GROUP MEDICAL	37,555	42,406	54,666	52,667	44,740	0	49,362
5-10-00-540	SECTION 125 PLAN	900	900	900	930	865	0	645
5-10-00-546	TELEPHONE	3,277	3,292	3,322	3,603	2,561	0	2,868
5-10-00-551	ATTORNEY	3,626	9,543	6,488	10,000	8,243	0	10,000
5-10-00-552	FINANCIAL	100,006	134,895	160,512	160,650	160,329	0	175,350
5-10-00-553	PRINTING	0	0	119	305	181	0	550
5-10-00-554	ADVERTISING	0	180	165	0	0	0	0
5-10-00-555	PUBLIC NOTICES	163	331	75	365	117	0	365
5-10-00-556	MAINTENANCE CONTRACTS	76,232	82,804	92,301	93,324	90,877	0	96,427
5-10-00-557	TECHNOLOGY SERVICES/REPA	0	0	0	0	1,000	0	0
5-10-00-559	TRAINING/SEMINARS	3,544	5,931	3,629	4,756	5,117	0	6,431
5-10-00-560	MEETINGS	672	1,164	1,603	1,080	206	0	555
5-10-00-561	MEMBERSHIP DUES	10,551	9,891	10,256	10,175	10,346	0	10,539
5-10-00-564	CONSULTING	0	0	0	7,500	9,950	0	13,550
5-10-00-570	CONTRACTUAL SERVICES	3,850	3,800	0	12,540	12,540	0	0
5-10-00-590	OTHER SERVICES	15,737	3,412	16,091	6,254	4,651	0	6,531
5-10-00-598	STAFF PROGRAM BENEFIT	0	0	4,142	4,000	3,870	0	4,000
5-10-00-609	INTERFUND TRF-FINANCE/AD	0	10,000	15,000	530,000	527,500	0	25,000
5-10-00-620	STAFF INCENTIVE	2,242	4,356	6,803	6,100	3,376	0	4,525
5-10-00-647	MINOR EQUIPMENT-SAFETY	24	160	274	475	690	0	525
5-10-00-648	MINOR EQUIPMENT-TECHNOLO	82	1,347	643	1,000	479	0	750
5-10-00-650	EQUIPMENT RENTAL	1,897	1,259	1,259	1,260	944	0	1,036
5-10-00-651	MINOR EQUIPMENT	110	941	523	150	95	0	2,700
5-10-00-652	OFFICE SUPPLIES	235	2,786	3,884	4,340	3,962	0	4,475
5-10-00-657	CLOTHING SUPPLIES	0	0	0	1,600	1,892	0	2,600
5-10-00-667	AUTO REIMBURSEMENT	0	0	0	700	0	0	200
5-10-00-668	COMMISSIONER EXPENSE	3,315	3,256	9,014	12,195	10,978	0	12,370
5-10-00-669	POSTAGE	1,619	2,547	1,812	2,650	2,458	0	2,600
5-10-00-670	PUBLICATIONS/BOOKS	22	62	0	275	50	0	175
5-10-00-671	PROMOTIONAL SUPPLIES	0	750	790	1,000	1,581	0	1,500
5-10-00-690	DEPARTMENT SUPPLIES	506	1,414	1,389	2,825	994	0	2,525
	TOTAL EXPENDITURES	676,177	774,730	848,767	1,432,984	1,266,072	0	955,033
REVENUE OVER/ (UNDER) EXPENDITURES		1,179,710	1,597,196	1,915,262	1,186,756	1,547,268	0	1,710,653

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
 MARKETING

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	500	25	0	0
5-12-00-511	FULL-TIME LABOR	108,638	114,728	126,480	133,255	111,998	0	138,585
5-12-00-521	PART-TIME LABOR	2,967	11,829	13,319	18,755	18,571	0	28,029
5-12-00-535-000	GROUP MEDICAL	25,529	30,145	29,408	31,286	25,044	0	31,373
5-12-00-546	TELEPHONE	915	978	971	1,044	818	0	1,044
5-12-00-553	PRINTING	4,784	45	398	435	84	0	435
5-12-00-554	ADVERTISING	224	0	0	0	0	0	0
5-12-00-556	MAINTENANCE CONTRACTS	3,959	9,258	9,291	9,384	9,418	0	9,434
5-12-00-559	TRAINING/SEMINAR	0	40	612	970	967	0	400
5-12-00-560	MEETING	0	0	220	200	0	0	400
5-12-00-561	MEMBERSHIP DUES	264	489	993	1,008	715	0	1,023
5-12-00-562	REPAIR SERVICES	0	0	0	500	0	0	600
5-12-00-570	CONTRACTUAL SERVICES	3,589	3,329	15,712	16,500	2,900	0	13,600
5-12-00-590	OTHER SERVICES	5,830	5,906	5,541	6,231	7,430	0	8,239
5-12-00-592	PROGRAM SUPPLIES	563	0	0	0	0	0	0
5-12-00-651	MINOR EQUIPMENT	4,472	55	36	3,050	1,105	0	2,500
5-12-00-658	PHOTOGRAPHIC SUPPLIES	0	0	0	810	368	0	100
5-12-00-669	POSTAGE	3,245	0	0	0	0	0	0
5-12-00-690	DEPARTMENT SUPPLIES	2,110	0	0	0	0	0	100
<b>TOTAL EXPENDITURES</b>		<b>167,088</b>	<b>176,803</b>	<b>202,980</b>	<b>223,928</b>	<b>179,444</b>	<b>0</b>	<b>235,862</b>
REVENUE OVER/(UNDER) EXPENDITURES		( 167,088)	( 176,803)	( 202,980)	( 223,928)	( 179,444)	0	( 235,862)

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
PARKS

		(----- 2024 -----) (----- 2025 -----)						
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<b>REVENUES</b>								
4-15-00-433	RENTAL EQUIPMENT	1,000	1,610	0	0	0	0	
4-15-00-441	MEMBERSHIP PASS-DOG PARK	11,178	7,685	6,375	6,655	4,685	0	
4-15-00-481	RECOVERY OF COST	8,983	847	5,720	0	23,290	0	
4-15-00-481-060	RECOVERY OF COST-MEMORIA	1,400	3,000	550	1,000	3,000	0	1,000
	TOTAL REVENUES	22,561	13,142	12,645	7,655	30,975	0	1,000
<b>EXPENDITURES</b>								
5-15-00-500	PARKS GENERAL EXPENSE	0	0	( 40)	0	1,669	0	0
5-15-00-511	FULL-TIME LABOR	442,510	446,786	497,161	525,462	444,983	0	504,031
5-15-00-512	FULL-TIME OVERTIME	14,798	10,847	8,017	15,473	13,362	0	15,510
5-15-00-521	PART-TIME LABOR	7,645	17,911	29,577	37,012	31,623	0	51,450
5-15-00-522	PART-TIME OVERTIME	50	626	16	0	0	0	0
5-15-00-535-000	GROUP MEDICAL	78,503	73,295	85,218	93,917	75,440	0	82,906
5-15-00-545-079	WATER/SEWER-ARMSTRONG RE	1,640	847	1,658	410	878	0	551
5-15-00-545-080	WATER/SEWER-ARMSTRONG FO	11	26	30	20	34	0	20
5-15-00-545-081	WATER/SEWER-COMMUNITY PA	240	396	74	110	62	0	35
5-15-00-545-089	WATER/SEWER-HAMPE	276	249	287	180	240	0	156
5-15-00-545-095	WATER/SEWER-RED HAWK	185	248	846	130	305	0	0
5-15-00-545-096	WATER/SEWER-SLEPICKA	214	177	250	150	235	0	156
5-15-00-546	TELEPHONE	3,028	3,023	2,872	3,552	2,730	0	3,492
5-15-00-547-083	ELECTRIC-ARMSTRONG PARK	2,470	2,078	2,508	2,430	2,145	0	3,165
5-15-00-547-085	ELECTRIC-ARMSTRONG PARK	5,759	6,195	6,070	6,440	5,932	0	9,084
5-15-00-547-086	ELECTRIC-BIERMAN	313	296	294	310	276	0	401
5-15-00-547-089	ELECTRIC-HAMPE	1,801	919	973	980	1,280	0	2,098
5-15-00-547-093	ELECTRIC-MEMORIAL PARK	232	222	225	240	211	0	303
5-15-00-547-094	ELECTRIC-POND AERATORS	1,523	869	1,581	1,290	1,289	0	1,419
5-15-00-547-095	ELECTRIC-RED HAWK	3,054	2,018	2,798	2,940	1,843	0	2,899
5-15-00-547-096	ELECTRIC-SLEPICKA	374	340	353	360	310	0	441
5-15-00-547-097	ELECTRIC-UNDERPASS IL64	546	480	563	570	545	0	822
5-15-00-547-098	ELECTRIC-CAROLSHIRE PARK	432	365	392	400	375	0	557
5-15-00-548	REFUSE	10,261	11,691	11,646	9,660	9,922	0	11,150
5-15-00-549	PORT-O-LETS	0	0	0	18,890	13,783	0	19,660
5-15-00-553	PRINTING	15	57	0	0	25	0	0
5-15-00-554	ADVERTISING	75	0	0	0	75	0	0
5-15-00-555	PUBLIC NOTICES	0	0	0	0	71	0	0
5-15-00-556	MAINTENANCE CONTRACTS	9,377	4,940	6,653	6,545	3,535	0	6,545
5-15-00-556-045	MAINT CONTRACTS-BASEBALL	747	700	0	0	0	0	0
5-15-00-556-048	MAINT CONTRACTS-LANDSCAP	83,928	235,435	316,930	311,555	312,077	0	342,055
5-15-00-559	TRAINING/SEMINARS	647	4,407	6,093	8,145	6,035	0	2,825
5-15-00-560	MEETINGS	556	689	829	400	1,752	0	600
5-15-00-561	MEMBERSHIP DUES	364	339	339	384	340	0	425
5-15-00-562	REPAIR SERVICES	9,839	8,022	14,644	7,200	42,329	0	6,200
5-15-00-562-058	REPAIR SERVICES-VANDALIS	0	0	4,455	0	7,992	0	0
5-15-00-568	PERMITS/LICENSES	77	52	330	0	0	0	4,000
5-15-00-590	OTHER SERVICES	0	0	11,392	0	1,560	0	0
5-15-00-609	INTERFUND TRANSFER-PARKS	0	1,400	1,290	1,250	960	0	0
5-15-00-648	MINOR EQUIPMENT-TECHNOLO	0	0	27	0	0	0	0
5-15-00-650	EQUIPMENT RENTAL	1,063	1,619	1,494	2,000	3,885	0	3,000



CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
 PARKS

		(----- 2024 -----)					(----- 2025 -----)		
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-15-00-651	MINOR EQUIPMENT	7,844	10,841	7,122	8,844	11,218	0	8,483	
5-15-00-652	OFFICE SUPPLIES	0	612	19	50	131	0	50	
5-15-00-653	HORTICULTURAL SUPPLIES	8,837	6,952	9,051	7,190	6,509	0	7,590	
5-15-00-653-060	HORTICULTURE SUPPLIES-ME	1,228	1,071	1,002	3,100	1,573	0	2,400	
5-15-00-656	JANITORIAL SUPPLIES	3,741	4,382	4,301	4,200	3,865	0	4,200	
5-15-00-657	CLOTHING SUPPLIES	3,545	4,827	4,546	3,555	4,164	0	3,600	
5-15-00-659	VEHICLE FUELS	14,695	24,241	22,233	21,300	20,717	0	22,300	
5-15-00-659-040	VEHICLE FUELS-MOWERS	3,970	0	818	1,100	0	0	0	
5-15-00-660	PLAYGROUND MATERIAL/MAIN	958	4,702	3,737	5,450	2,743	0	7,400	
5-15-00-660-058	PLAYGROUND MAINT-VANDALI	47	571	0	500	0	0	500	
5-15-00-660-059	PLAYGROUND MAINT-DOG PAR	639	0	1,009	1,300	1,017	0	1,300	
5-15-00-661	HERBICIDES/SNOW REMOVAL	3,703	4,686	2,722	5,525	3,557	0	5,525	
5-15-00-662-045	ATHLETIC FIELD MAINT-BAS	2,291	6,612	3,092	4,430	6,672	0	6,030	
5-15-00-662-047	ATHLETIC FIELD MAINT-SOC	6,017	6,742	1,059	1,590	178	0	948	
5-15-00-663	VEHICLE REPAIRS	36,904	37,532	42,321	30,200	32,396	0	28,700	
5-15-00-664	REPAIR/MAINT MATERIALS	7,219	8,541	13,936	10,000	13,278	0	11,300	
5-15-00-664-058	REPAIR/MAINT MAT-VANDALI	239	610	327	500	912	0	500	
5-15-00-665	SAFETY SUPPLIES-PARKS	467	484	84	500	68	0	500	
5-15-00-670	PUBLICATIONS/BOOKS	0	0	0	75	0	0	75	
5-15-00-673	TOOL REPAIR & PARTS	1,443	1,528	1,156	2,350	3,614	0	2,350	
5-15-00-711	RED HAWK PARK	0	0	0	0	33,069	0	0	
5-15-00-800	CAPITAL EQUIPMENT	6,116	0	15,543	0	2,192	0	0	
5-15-00-802	FURNITURE/FIXTURES/EQMT	0	0	16,849	0	11,540	0	0	
TOTAL EXPENDITURES		792,452	962,498	1,168,774	1,170,164	1,149,523	0	1,189,707	
REVENUE OVER/(UNDER) EXPENDITURES		( 769,891)	( 949,357)	( 1,156,129)	( 1,162,509)	( 1,118,548)	0	( 1,188,707)	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
 MAINTENANCE FACILITY

		(----- 2024 -----)				(----- 2025 -----)			
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>EXPENDITURES</u>									
5-28-00-543	CABLE	103	0	950	997	918	0	1,158	
5-28-00-544	GAS	3,393	4,663	4,332	5,910	4,191	0	5,804	
5-28-00-545	WATER/SEWER	413	591	702	630	377	0	1,343	
5-28-00-546	TELEPHONE/INTERNET	14,672	16,253	5,584	7,497	5,950	0	7,492	
5-28-00-547	ELECTRIC	4,858	3,806	4,690	5,080	4,670	0	6,904	
5-28-00-548	REFUSE	586	952	2,022	1,300	1,890	0	2,200	
5-28-00-556	MAINTENANCE CONTRACTS	3,225	3,191	4,005	4,891	2,600	0	5,031	
5-28-00-562	REPAIR SERVICES	0	1,353	1,148	1,000	10,192	0	1,000	
5-28-00-651	MINOR EQUIPMENT FACILITY	130	216	898	0	80	0	0	
5-28-00-656	JANITORIAL SUPPLIES	140	163	442	300	0	0	300	
5-28-00-664	REPAIR/MAINT SUPPLIES	0	205	242	100	203	0	100	
5-28-00-802	FURNITURE/FIXTURES/EQMT	0	0	126,396	0	9,000	0	0	
TOTAL EXPENDITURES		27,519	31,392	151,410	27,705	40,073	0	31,332	
REVENUE OVER/ (UNDER) EXPENDITURES		( 27,519)	( 31,392)	( 151,410)	( 27,705)	( 40,073)	0	( 31,332)	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
 REGISTRATION SERVICES

	2021	2022	2023	(----- 2024 -----)			(----- 2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-62-00-511 FULL-TIME LABOR	98,523	71,734	75,007	113,609	92,278	0	114,139	
5-62-00-512 FULL-TIME OVERTIME	0	0	0	0	0	0	1,182	
5-62-00-521 PART-TIME LABOR	13,275	86,928	97,518	95,385	70,945	0	104,054	
5-62-00-535-000 GROUP MEDICAL	19,860	8,112	8,639	21,692	14,169	0	22,979	
5-62-00-546 TELEPHONE	1,156	1,144	1,222	1,368	1,027	0	1,368	
5-62-00-553 PRINTING	17	0	0	20	0	0	40	
5-62-00-559 TRAINING/SEMINAR	0	557	640	969	822	0	105	
5-62-00-560 MEETINGS	43	0	0	100	53	0	100	
5-62-00-561 MEMBERSHIP DUES	0	0	279	319	265	0	520	
5-62-00-651 MINOR EQUIPMENT	0	0	780	0	9	0	20	
5-62-00-652 OFFICE SUPPLIES	1,652	0	0	0	0	0	0	
5-62-00-657 CLOTHING SUPPLIES	0	0	497	325	269	0	527	
5-62-00-666 COMPUTER SUPPLIES	484	0	0	0	0	0	0	
5-62-00-690 DEPARTMENT SUPPLIES	0	0	0	0	57	0	100	
TOTAL EXPENDITURES	135,010	168,474	184,582	233,787	179,895	0	245,134	
REVENUE OVER/(UNDER) EXPENDITURES	( 135,010)	( 168,474)	( 184,582)	( 233,787)	( 179,895)	0	( 245,134)	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

10 -CORPORATE FUND  
ANCILLARY

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-00-00-421	PROPERTY TAXES-PAVING/LI	77,288	50,145	26,237	60,000	59,562	0	75,000
4-00-00-422	PROPERTY TAXES-FICA	218,396	235,055	309,845	360,000	357,369	0	380,000
4-00-00-423	PROPERTY TAXES-AUDIT	32,481	25,073	19,675	19,500	21,022	0	27,000
4-00-00-424	PROPERTY TAXES-LIABILITY	255,076	197,446	141,003	192,000	190,949	0	175,000
4-00-00-426	PROPERTY TAXES-IMRF	292,415	289,901	295,098	256,000	254,015	0	336,000
4-00-00-462	GRANTS	0	2,000	0	0	0	0	0
4-00-00-481	RECOVERY OF COST	28,390	0	11,691	0	21,210	0	0
4-00-00-482	AWARDS	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>500</u>	<u>0</u>	<u>1,500</u>
TOTAL REVENUES	905,546	801,120	805,049	889,000	904,626	0	994,500	

<b>EXPENDITURES</b>								
5-00-00-511	FULL-TIME LABOR	16,948	17,853	13,168	13,514	12,151	0	13,456
5-00-00-534	PHYSICAL/DRUG TESTING	868	1,274	2,037	2,926	1,586	0	2,788
5-00-00-535-000	GROUP MEDICAL	3,565	3,742	2,469	5,442	2,176	0	5,456
5-00-00-538-000	RETIREMENT FICA	238,962	279,534	323,204	357,634	310,352	0	376,883
5-00-00-539-000	RETIREMENT IMRF	295,157	294,354	297,961	282,106	235,407	0	332,018
5-00-00-550	AUDITING SERVICES	27,750	23,360	23,933	21,460	22,710	0	28,370
5-00-00-556	MAINTENANCE CONTRACTS	0	0	0	0	2	0	0
5-00-00-558	SECURITY SERVICES	6,264	5,923	5,279	5,304	4,480	0	12,001
5-00-00-559	TRAINING/SEMINARS	0	0	700	2,570	840	0	830
5-00-00-562	REPAIR SERVICES-LIABILIT	2,121	0	8,425	3,750	1,785	0	3,750
5-00-00-565	BACKGROUND CHECKS-EMPLOY	2,993	3,591	4,703	4,275	3,221	0	4,500
5-00-00-566	BACKGROUND CHECKS-NON-EM	2,052	2,052	2,195	2,850	1,767	0	3,000
5-00-00-590	OTHER SERVICES-LIABILITY	0	2,341	0	7,300	7,300	0	6,000
5-00-00-610	PDRMA PROPERTY	52,040	42,479	48,372	58,371	48,570	0	63,356
5-00-00-611	PDRMA LIABILITY	25,447	20,709	23,380	29,536	24,490	0	36,497
5-00-00-612	PDRMA EMPLOYMENT	8,527	7,193	8,204	10,619	8,710	0	12,509
5-00-00-613	PDRMA POLLUTION	1,544	1,261	1,416	1,892	1,509	0	589
5-00-00-614	PDRMA WORKMENS COMP	39,997	43,173	45,471	53,090	43,584	0	64,870
5-00-00-615	CLAIMS	0	0	18,191	0	0	0	0
5-00-00-617	CYBER LIABILITY COVERAGE	0	11,979	0	2,900	2,364	0	3,456
5-00-00-651	MINOR EQUIPMENT-SAFETY	5,931	20,065	22,324	17,795	16,449	0	1,034
5-00-00-665	SAFETY SUPPLIES-LIABILIT	148	158	0	300	0	0	300
5-00-00-704	PATHS/PARK LOTS-PAVING/L	41,515	11,092	33,490	81,000	69,949	0	145,000
5-00-00-800	CAPITAL EQUIPMENT	<u>0</u>	<u>23,750</u>	<u>0</u>	<u>11,250</u>	<u>11,250</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	771,829	815,883	884,921	975,884	830,649	0	1,116,663	

REVENUE OVER/(UNDER) EXPENDITURES	133,717	( 14,763)	( 79,873)	( 86,884)	73,977	0	( 122,163)	
-----------------------------------	---------	-----------	-----------	-----------	--------	---	------------	--

TOTAL REVENUES	2,783,993	3,186,187	3,581,723	3,516,395	3,748,940	0	3,661,186	
TOTAL EXPENDITURES	<u>2,570,074</u>	<u>2,929,781</u>	<u>3,441,435</u>	<u>4,064,452</u>	<u>3,645,656</u>	<u>0</u>	<u>3,773,731</u>	
REVENUE OVER/(UNDER) EXPENDITURES	213,920	256,406	140,288	( 548,057)	103,284	0	( 112,545)	

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

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

11 -CORP REPAIR & REPLACEMENT  
CORP REPAIR/REPLACEMENT

		(----- 2024 -----) (----- 2025 -----)							
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-00-00-410	PROPERTY TAXES - CURRENT	0	7,835	34,423	25,000	24,525	0	24,000	
4-00-00-412	PROPERTY TAXES - PRIOR	0	0	0	0	0	0	0	
4-00-00-413	TRANSFER-IN	0	11,400	16,290	31,250	28,460	0	25,000	
4-00-00-420	INTEREST	67	2,934	7,863	500	1,615	0	0	
4-00-00-481	RECOVERY OF COST	<u>3,866</u>	<u>546</u>	<u>5,340</u>	<u>0</u>	<u>140</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES		3,933	22,715	63,917	56,750	54,740	0	49,000	
<u>EXPENDITURES</u>									
5-00-00-713	TECHNOLOGY	0	0	9,303	70,061	60,406	0	0	
5-00-00-723	FOUNTAIN VIEW REC CENTER	0	0	0	0	10,500	0	0	
5-00-00-724	BARK PARK	1,857	0	0	0	0	0	0	
5-00-00-800	CAPITAL EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,695</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		1,857	0	9,303	70,061	79,601	0	0	
REVENUE OVER/(UNDER) EXPENDITURES		2,076	22,715	54,614	( 13,311)	( 24,861)	0	49,000	
TOTAL REVENUES		3,933	22,715	63,917	56,750	54,740	0	49,000	
TOTAL EXPENDITURES		<u>1,857</u>	<u>0</u>	<u>9,303</u>	<u>70,061</u>	<u>79,601</u>	<u>0</u>	<u>0</u>	
REVENUE OVER/(UNDER) EXPENDITURES		2,076	22,715	54,614	( 13,311)	( 24,861)	0	49,000	

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

**Recreation Fund**  
**Funds 12 & 20**

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 Fund**

Suggested Target Balance: \$ 1,986,597  
 Estimated 2025 Starting Balance: \$ 2,232,789  
 Budgeted 2025 Ending Balance: \$ 2,240,289

**Recreation - Facilities**

Costs to operate and maintain:

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

**Recreation - Maintenance/Custodial Services**

- Facility and custodial staff who maintain buildings

**Recreation Fund “Including” Rec Repair & Replacement**

Suggested Target Balance: \$ 2,486,597  
 Estimated 2025 Starting Balance: \$ 2,902,300  
 Estimated 2025 Ending Balance: \$ 3,037,849

**The OVERALL Recreation Fund is budgeted to end 2025 \$551,252 over the target balance.**

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 FINANCE/ADMINISTRATION

		2021	2022	2023	(----- 2024 -----)			(----- 2025 -----)	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>									
4-10-00-410	PROPERTY TAXES - CURRENT	1,430,109	1,220,718	1,232,675	1,214,000	1,249,026	0	1,238,339	_____
4-10-00-412	PROPERTY TAXES - PRIOR	84	0	150	100	22	0	15	_____
4-10-00-462	GRANTS	0	23,774	0	0	0	0	0	_____
4-10-00-481	RECOVERY OF COST	<u>8,567</u>	<u>14,404</u>	<u>6,837</u>	<u>5,000</u>	<u>9,664</u>	<u>0</u>	<u>3,500</u>	=====
TOTAL REVENUES		1,438,760	1,258,897	1,239,662	1,219,100	1,258,711	0	1,241,854	_____
<b>EXPENDITURES</b>									
5-10-00-511	FULL-TIME LABOR	161,193	170,395	175,969	192,748	133,198	0	197,627	_____
5-10-00-521	PART-TIME LABOR	7,755	9,771	0	0	0	0	0	_____
5-10-00-535-000	GROUP MEDICAL	15,035	17,144	18,391	20,623	15,339	0	19,642	_____
5-10-00-552	FINANCIAL	<u>0</u>	<u>1,620</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	=====
TOTAL EXPENDITURES		183,984	198,930	194,360	213,371	148,538	0	217,269	_____
REVENUE OVER/(UNDER) EXPENDITURES		1,254,776	1,059,967	1,045,302	1,005,729	1,110,174	0	1,024,585	_____

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 MARKETING

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
<u>EXPENDITURES</u>								
5-12-00-500	MARKETING GENERAL EXPENS	0	0	0	1,000	0	0	0
5-12-00-553	ADVERTISING PRINT	0	11,446	16,283	21,690	14,970	0	18,228
5-12-00-554	ADVERTISING DIGITAL	0	218	229	500	472	0	1,000
5-12-00-592	PROGRAM SUPPLIES	0	10,716	1,909	4,133	2,364	0	2,683
5-12-00-651	MINOR EQUIPMENT	0	2,039	2,770	6,755	3,277	0	3,538
5-12-00-669	POSTAGE	0	14,765	12,290	16,550	10,820	0	16,950
5-12-00-690	DEPARTMENT SUPPLIES	0	3,473	5,933	6,750	4,025	0	7,150
	TOTAL EXPENDITURES	0	42,657	39,414	57,378	35,929	0	49,549
REVENUE OVER/(UNDER) EXPENDITURES		0	( 42,657)	( 39,414)	( 57,378)	( 35,929)	0	( 49,549)



CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
FOUNTAIN VIEW FACILITY

		(----- 2024 -----)					(----- 2025 -----)		
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<b>REVENUES</b>									
4-13-00-481	RECOVERY OF COST	5	19,277	975	840	981	0	1,080	
4-13-00-487	DUE FROM SPECIAL RECREAT	<u>10,365</u>	<u>13,903</u>	<u>15,156</u>	<u>16,312</u>	<u>13,590</u>	<u>0</u>	<u>17,433</u>	
TOTAL REVENUES		10,370	33,180	16,131	17,152	14,571	0	18,513	
<b>EXPENDITURES</b>									
5-13-00-543	CABLE	2,826	2,863	2,950	3,097	2,507	0	3,159	
5-13-00-544	GAS	13,411	16,713	22,954	27,300	15,627	0	20,487	
5-13-00-545	WATER/SEWER	18,826	24,301	25,050	24,040	21,658	0	21,752	
5-13-00-546	TELEPHONE/INTERNET	20,123	24,285	14,784	19,223	14,750	0	18,700	
5-13-00-547	ELECTRIC	171,281	127,624	168,698	176,770	183,574	0	270,956	
5-13-00-548	REFUSE	7,378	8,130	8,657	9,320	7,005	0	8,826	
5-13-00-556	MAINTENANCE CONTRACTS	25,604	72,398	73,678	78,869	67,366	0	83,109	
5-13-00-556-048	MAINT CONTRACTS-LANDSCAP	15,761	15,023	510	1,875	518	0	1,875	
5-13-00-562	REPAIR SERVICES	55,070	64,959	32,838	36,500	20,752	0	27,000	
5-13-00-562-057	REPAIR SERVICES-GEOTHERM	0	40,050	11,010	12,000	1,641	0	12,000	
5-13-00-568	PERMITS/LICENSES	1,033	1,089	1,179	1,943	1,872	0	1,958	
5-13-00-570	CONTRACT SERVICES	0	0	0	1,250	0	0	0	
5-13-00-650	EQUIPMENT RENTAL	264	432	640	2,500	691	0	2,500	
5-13-00-651	MINOR EQUIPMENT FACILITY	3,888	8,711	13,287	13,436	11,911	0	10,675	
5-13-00-652	OFFICE SUPPLIES	59	16	28	0	40	0	0	
5-13-00-653	HORTICULTURAL SUPPLIES	0	690	960	0	0	0	0	
5-13-00-654	CHEMICALS-POOL	27,088	36,248	31,790	37,000	31,394	0	38,000	
5-13-00-656	JANITORIAL SUPPLIES	15,650	20,441	23,339	25,000	19,368	0	26,000	
5-13-00-664	REPAIR & MAINT SUPPLIES	23,859	11,815	7,664	10,000	13,306	0	12,000	
5-13-00-665	SAFETY SUPPLIES-FVRC	223	653	320	250	636	0	250	
5-13-00-802	FURNITURE/FIXTURES/EQUIP	<u>0</u>	<u>0</u>	<u>9,562</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		402,342	476,442	449,897	480,373	414,616	0	559,247	
REVENUE OVER/(UNDER) EXPENDITURES		( 391,972)	( 443,262)	( 433,766)	( 463,221)	( 400,044)	0	( 540,734)	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
CONCESSIONS

	2021	2022	2023	(----- 2024 -----)			(----- 2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-14-00-461-990 CONCESSIONS DONATIONS-CC	18	7	18	0	2	0	0	
4-14-00-461-991 CONCESSIONS DONATIONS-MC	208	232	45	0	0	0	0	
4-14-00-461-992 CONCESSIONS DONATIONS-FV	0	2	0	0	0	0	0	
4-14-00-472-990 CONC REV-RESALE MERCHAND	36	33	0	28	196	0	428	
4-14-00-472-991 CONC REV-RESALE MERCHAND	362	236	359	497	318	0	506	
4-14-00-473 NON TAX VENDING REVENUE	2,143	5,963	9,696	12,400	11,489	0	22,400	
4-14-00-476-990 CONC REV-CCWP-PERISHABLE	49,679	50,762	73,613	75,614	80,322	0	83,122	
4-14-00-476-991 CONC REV-MCCASLIN-PERISH	95,483	126,478	160,422	161,290	185,013	0	191,934	
4-14-00-476-992 CONC REV-FVRC-PERISHABLE	1,744	7,918	12,585	9,577	10,724	0	14,936	
4-14-00-476-993 CONC REV-SRC-PERISHABLE	0	579	770	0	0	0	0	
4-14-00-476-994 CONC REV-ARMSTRONG-PERIS	0	36	0	0	0	0	0	
4-14-00-477-990 CONC REV-CCWP-NON-ALCOH-	14,520	11,993	21,834	22,811	22,150	0	24,426	
4-14-00-477-991 CONC REV-MCCAS-NON-ALCOH	42,885	51,413	56,957	55,453	63,874	0	67,068	
4-14-00-477-992 CONC REV-FVRC-NON-ALCOH-	678	2,775	4,296	3,606	3,248	0	4,448	
4-14-00-477-993 CONC REV-SRC-NON-ALCOH B	0	237	207	0	0	0	0	
4-14-00-478-991 CONC REV-MCCAS-ALCOHOLIC	51,814	56,245	71,003	68,002	81,781	0	85,928	
4-14-00-481 RECOVERY OF COST-CONCESS	0	3,325	0	0	0	0	0	
4-14-00-481-990 RECOVERY OF COST-CCWP CO	89	88	134	0	141	0	0	
4-14-00-481-991 RECOVERY OF COST-MCCAS C	170	220	1,557	0	285	0	0	
4-14-00-481-992 RECOVERY OF COST-FVRC CO	3	14	22	0	21	0	0	
4-14-00-481-993 RECOVERY OF COST-SRC CON	0	1	1	0	0	0	0	
4-14-00-485-990 CASH SHORT/OVER-CCWP CO(	57)	7	( 11)	0	( 4)	0	0	
4-14-00-485-991 CASH SHORT/OVER-MCCASLIN	20	122	42	0	159	0	0	
4-14-00-485-992 CASH SHORT/OVER-FVRC CON	1	10	( 22)	0	0	0	0	
4-14-00-485-993 CASH SHORT/OVER-SRC CONC	0	0	18	0	0	0	0	
TOTAL REVENUES	259,797	318,696	413,547	409,278	459,720	0	495,196	

<u>EXPENDITURES</u>								
5-14-00-511 FULL-TIME LABOR	47,688	0	0	0	0	0	0	
5-14-00-535-000 GROUP MEDICAL	8,442	0	0	0	0	0	0	
5-14-00-544-991 GAS - MCCASLIN CONCESSIO	320	310	686	660	533	0	600	
5-14-00-546 TELEPHONE	5,832	6,523	2,738	3,837	3,045	0	3,834	
5-14-00-548-991 REFUSE-MCCASLIN CONCESSI	2,193	4,253	2,420	2,010	1,830	0	2,087	
5-14-00-556 MAINTENANCE CONTRACTS	0	1,724	1,572	3,380	1,468	0	3,590	
5-14-00-559 TRAINING	509	245	345	207	172	0	207	
5-14-00-561-991 MEMBERSHIP DUES-MCCASLIN	140	140	155	160	155	0	160	
5-14-00-562-990 REPAIR SRVS-CCWP CONCESS	0	0	0	800	116	0	800	
5-14-00-562-991 REPAIR SRVS-MCCASLIN CON	1,760	6,061	1,406	1,400	7,053	0	4,100	
5-14-00-562-992 REPAIR SRVS-FVRC CONCESS	0	100	0	400	0	0	400	
5-14-00-568-990 PERMITS/LICENSES-CCWP CO	123	259	280	330	290	0	290	
5-14-00-568-991 PERMITS/LICENSES-MCCASLI	1,937	2,659	3,365	3,400	3,339	0	3,339	
5-14-00-568-992 PERMITS/LICENSES-FVRC CO	275	579	626	0	0	0	0	
5-14-00-591-990 P/T LABOR-CCWP CONCESSIO	13,472	14,673	23,111	26,149	27,459	0	36,637	
5-14-00-591-991 P/T LABOR-MCCASLIN CONCE	34,646	42,482	53,236	53,787	61,750	0	68,151	
5-14-00-591-992 P/T LABOR-FVRC CONCESSIO	672	2,901	4,585	4,340	3,858	0	6,123	
5-14-00-591-993 P/T LABOR-SRC CONCESSION	0	267	319	0	0	0	0	
5-14-00-609-990 INTERFUND TRF-CCWP CONCE	0	1,570	2,386	2,640	2,562	0	2,688	
5-14-00-609-991 INTERFUND TRF-MCCAS CONC	0	5,856	7,213	6,370	8,249	0	8,623	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 CONCESSIONS

			(----- 2024 -----) (----- 2025 -----)					
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-14-00-609-992 INTERFUND TRF-FVRC CONCE	0	251	418	330	369	0	484	
5-14-00-609-993 INTERFUND TRF-SRC CONCES	0	0	19	0	0	0	0	
5-14-00-640-991 DRY GOODS SUPPLIES-MCCAS	5,806	5,633	9,414	10,073	10,401	0	12,069	
5-14-00-642-991 MCCAS-PERISHABLE FOOD SU	48,228	67,121	84,886	85,000	102,822	0	110,000	
5-14-00-643-991 MCCAS-NON-ALCOH BEV SUPP	16,333	19,357	24,709	25,000	29,302	0	31,000	
5-14-00-644-991 MCCAS-ALCOHOLIC BEV SUPP	11,892	13,639	13,653	16,605	17,721	0	23,414	
5-14-00-645-990 CCWP-CONTRACT PERISHABLE	9,188	7,148	11,604	11,515	9,618	0	11,515	
5-14-00-645-991 MCCAS-CONTRACT PERISHABL	2,086	2,960	3,732	3,875	2,352	0	3,875	
5-14-00-645-992 FVRC-CONTRACT PERISHABLE	244	497	1,383	1,032	1,350	0	1,707	
5-14-00-651-990 MINOR EQMT FAC-CCWP CONC	64	156	0	0	0	0	0	
5-14-00-651-991 MINOR EQMT FAC-MCCASLIN	1,474	1,835	4,468	2,220	2,606	0	3,048	
5-14-00-656-990 JANITORIAL SUPP-CCWP CON	17	0	0	0	0	0	0	
5-14-00-656-991 JANITORIAL SUPP-MCCASLIN	1,490	241	791	800	598	0	700	
5-14-00-657 CLOTHING - CONCESSIONS	98	79	239	150	360	0	210	
5-14-00-664-991 REPAIR/MAINT SUPP-MCCAS	24	0	71	100	317	0	500	
5-14-00-665-991 SAFETY SUPPLIES-MCCASLIN	1,417	717	1,604	1,728	902	0	1,044	
5-14-00-667 AUTO REIMBURSEMENT	0	157	0	0	0	0	0	
5-14-00-690-991 DEPT SUPPLIES MCCAS CONC	85	89	111	75	206	0	200	
TOTAL EXPENDITURES	216,453	210,482	261,544	268,373	300,802	0	341,394	
REVENUE OVER/(UNDER) EXPENDITURES	43,344	108,214	152,003	140,905	158,918	0	153,802	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 PARKS

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-15-00-511 FULL-TIME LABOR	268,289	271,815	284,269	315,057	260,729	0	314,603	
5-15-00-512 FULL-TIME OVERTIME	426	2,433	1,966	0	606	0	0	
5-15-00-521 PART-TIME LABOR	92,020	117,505	172,226	177,663	167,925	0	186,910	
5-15-00-535-000 GROUP MEDICAL	50,728	45,468	49,809	54,377	44,736	0	71,953	
5-15-00-546 TELEPHONE	1,559	1,415	1,406	1,860	1,450	0	1,764	
5-15-00-559 TRAINING/SEMINAR	0	35	0	0	0	0	0	
5-15-00-651 MINOR EQUIPMENT	0	0	0	0	15	0	0	
5-15-00-652 OFFICE SUPPLIES	0	4	0	0	0	0	0	
5-15-00-657 CLOTHING SUPPLIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,065</u>	<u>1,052</u>	<u>0</u>	<u>1,250</u>	
TOTAL EXPENDITURES	413,022	438,675	509,676	550,022	476,513	0	576,480	
REVENUE OVER/(UNDER) EXPENDITURES	( 413,022)	( 438,675)	( 509,676)	( 550,022)	( 476,513)	0	( 576,480)	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
SIMKUS FACILITY

	2021	2022	2023	(----- 2024 -----)			(----- 2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-23-00-481 RECOVERY OF COST	60	95	0	0	0	0	0	
TOTAL REVENUES	60	95	0	0	0	0	0	
<b>EXPENDITURES</b>								
5-23-00-543 CABLE	126	126	126	130	95	0	117	
5-23-00-544 GAS	11,383	19,126	25,443	28,670	20,237	0	23,483	
5-23-00-545 WATER/SEWER	2,649	1,811	1,130	1,160	916	0	832	
5-23-00-546 TELEPHONE/INTERNET	25,559	30,217	22,011	28,698	30,173	0	31,752	
5-23-00-547 ELECTRIC	37,198	26,911	45,877	37,620	47,470	0	64,451	
5-23-00-548 REFUSE	6,563	7,278	7,121	7,690	5,488	0	6,919	
5-23-00-556 MAINTENANCE CONTRACTS	11,028	12,707	12,238	16,885	10,215	0	16,587	
5-23-00-556-048 MAINT CONTRACTS-LANDSCAP	2,440	2,056	0	0	0	0	0	
5-23-00-562 REPAIR SERVICES	10,981	19,653	10,325	17,000	19,346	0	17,000	
5-23-00-568 PERMITS/LICENSES	215	0	0	0	0	0	0	
5-23-00-570 CONTRACT SERVICES	0	0	0	1,250	0	0	0	
5-23-00-650 EQUIPMENT RENTAL ( 30)		0	475	1,000	457	0	0	
5-23-00-651 MINOR EQUIPMENT FACILITY	839	1,635	12,843	16,436	6,916	0	19,350	
5-23-00-653 HORTICULTURAL SUPPLIES	0	17	75	0	0	0	0	
5-23-00-656 JANITORIAL SUPPLIES	6,504	5,259	6,400	7,000	6,484	0	8,000	
5-23-00-664 REPAIR & MAINT SUPPLIES	5,980	12,639	6,177	10,000	1,708	0	6,000	
5-23-00-665 SAFETY SUPPLIES-SRC	108	217	0	250	147	0	250	
TOTAL EXPENDITURES	121,543	139,652	150,243	173,789	149,653	0	194,741	
REVENUE OVER/(UNDER) EXPENDITURES	( 121,483)	( 139,557)	( 150,243)	( 173,789)	( 149,653)	0	( 194,741)	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 CORAL COVE FACILITY

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-24-00-481 RECOVERY OF COST-CCWP	0	0	15,931	0	0	0	0	
TOTAL REVENUES	0	0	15,931	0	0	0	0	
<b>EXPENDITURES</b>								
5-24-00-544 GAS	1,861	2,947	4,992	4,250	4,381	0	3,992	
5-24-00-545-087 WATER/SEWER-CORAL COVE	23,844	16,301	8,767	24,130	8,245	0	7,478	
5-24-00-545-088 WATER/SEWER-CCWP FILTER	15,056	18,785	23,902	13,970	13,858	0	15,130	
5-24-00-547 ELECTRIC	4,598	3,326	5,670	5,850	5,867	0	7,966	
5-24-00-556 MAINTENANCE CONTRACTS	29,346	26,069	37,018	41,099	38,766	0	41,904	
5-24-00-556-048 MAINT CONTRACTS-LANDSCAP	3,925	6,735	0	0	0	0	0	
5-24-00-562 REPAIR SERVICES	25,209	9,479	43,114	10,000	17,524	0	9,500	
5-24-00-568 PERMITS/LICENSES	1,371	1,446	1,566	1,690	1,626	0	1,775	
5-24-00-650 EQUIPMENT RENTAL	0	0	1,079	1,500	3,455	0	4,250	
5-24-00-651 MINOR EQUIPMENT FACILITY	458	6,898	19,849	5,000	6,113	0	3,000	
5-24-00-653 HORTICULTURAL SUPPLIES	0	1,500	136	0	0	0	0	
5-24-00-654 CHEMICALS - POOL	26,425	27,892	49,587	50,000	48,668	0	49,000	
5-24-00-656 JANITORIAL SUPPLIES	1,126	1,775	3,298	3,500	3,354	0	3,500	
5-24-00-664 REPAIR & MAINT SUPPLIES	1,764	2,159	5,316	4,000	9,765	0	5,000	
5-24-00-665 SAFETY SUPPLIES-CCWP	223	366	303	350	209	0	350	
5-24-00-802 FURNITURE/FIXTURES/EQUIP	0	0	16,511	0	0	0	0	
TOTAL EXPENDITURES	135,203	125,678	221,107	165,339	161,832	0	152,845	
REVENUE OVER/(UNDER) EXPENDITURES	( 135,203)	( 125,678)	( 205,176)	( 165,339)	( 161,832)	0	( 152,845)	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 EVERGREEN GYM FACILITY

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-26-00-544 GAS	1,622	1,622	1,622	1,622	1,487	0	542	
5-26-00-547 ELECTRIC	1,622	1,622	1,622	1,622	1,487	0	2,669	
5-26-00-556 MAINTENANCE CONTRACTS	<u>6,296</u>	<u>6,296</u>	<u>6,296</u>	<u>6,300</u>	<u>5,772</u>	<u>0</u>	<u>25,738</u>	
TOTAL EXPENDITURES	9,540	9,540	9,540	9,544	8,745	0	28,948	
REVENUE OVER/(UNDER) EXPENDITURES	( 9,540)	( 9,540)	( 9,540)	( 9,544)	( 8,745)	0	( 28,948)	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	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	78,077	104,212	114,620	102,355	123,185	0	143,515	
4-60-00-430-665 RENTAL - CCMG	6,393	2,950	5,806	3,875	6,395	0	6,390	
4-60-00-432-642 RENTAL - FVRC	77,131	117,585	134,663	122,700	129,008	0	146,816	
4-60-00-432-645 RENTAL - SRC	11,415	19,793	12,318	9,620	7,898	0	12,490	
4-60-00-433-640 RENTAL EQMT-PARTY WAGON	0	0	2,925	2,760	1,375	0	1,380	
4-60-00-434-641 RENTAL - FIELDS	149,134	177,370	179,642	207,068	194,201	0	217,653	
4-60-00-435-644 RENTAL - PARK/SHELTER	16,130	20,650	20,880	20,050	17,575	0	18,900	
4-60-00-436-665 RENTAL - BIRTHDAY PARTIE	0	72	0	0	0	0	0	
4-60-00-437-665 RENTAL - GROUP OUTINGS	860	2,205	3,923	2,700	7,128	0	8,580	
4-60-00-450-665 Groupon/LIVING SOCIAL CC	1,654	19	8	0	0	0	0	
4-60-00-451-665 DAILY ADMISSION	70,481	81,084	77,513	78,280	85,008	0	99,250	
4-60-00-460-695 REV-SPONSORSHIP/ADVERTIS	7,790	20,285	41,245	43,485	29,680	0	31,175	
4-60-00-463 SCHOLARSHIPS	9,000	5,500	5,500	5,500	9,000	0	6,000	
4-60-00-464 SPONSORSHIP	0	0	0	22,000	0	0	0	
4-60-00-464-665 SPONSORSHIP-CCMG SPEC EV	3,300	2,040	0	0	0	0	0	
4-60-00-471-665 CONCESSION REV - CCMG	6,577	6,303	5,778	6,532	6,600	0	7,030	
4-60-00-472-665 MERCH RESALE - CCMG	0	0	0	0	2	0	0	
4-60-00-480-641 AFFILIATE RECOVERY OF CO	41,537	44,597	47,557	48,457	58,914	0	65,828	
4-60-00-481 RECOVERY OF COST-RECREAT	8,108	695	946	0	2,148	0	0	
4-60-00-481-665 RECOVERY OF COST-CCMG	9	7	6	0	8	0	0	
4-60-00-485-665 CCMG CASH SHORT/OVER	117	( 91)	( 12)	0	( 20)	0	0	
4-60-00-487 DUE FROM SPECIAL RECREAT	4,250	6,925	3,413	14,476	0	0	14,476	
4-60-00-491-665 PGM REV - CCMG SPECIAL E	0	0	0	0	2,580	0	2,250	
4-60-16-464-135 SPONSORSHIP-PRESCHOOL	0	1,000	0	0	0	0	0	
4-60-16-491-135 PGM REV - PRESCHOOL	115,981	207,676	257,227	246,528	222,852	0	267,164	
4-60-17-491-145 PGM REV - E C PROGRAMS	5,205	5,789	7,048	17,718	23,476	0	24,862	
4-60-20-491-203 PGM REV - YOUTH B-DAY PA	14,803	29,851	39,970	33,773	34,012	0	35,615	
4-60-21-491-205 PGM REV - SPECIAL INTERE	13,266	24,158	29,296	20,811	8,047	0	8,751	
4-60-23-451-215 YOUTH THEATRE TICKETS	514	12,738	34,733	27,510	23,423	0	28,160	
4-60-23-451-224 YOUTH DANCE RECITAL TICK	1,431	12,374	14,858	14,000	9,365	0	16,500	
4-60-23-452-221 GROUP ADMISS-COMPETITIVE	0	0	0	7,620	7,910	0	12,440	
4-60-23-472-220 MERCH RESALE-SEASONAL DA	154	531	513	0	( 11)	0	0	
4-60-23-472-221 MERCH RESALE-COMPETITIVE	2,079	2,295	2,867	5,851	4,679	0	6,582	
4-60-23-472-224 MERCH RESALE-DANCE RECIT	5,459	8,721	10,749	11,091	9,938	0	8,532	
4-60-23-491-215 PGM REV - YOUTH THEATRE	12,796	55,163	69,933	72,862	71,287	0	76,345	
4-60-23-491-220 PGM REV - SEASONAL DANCE	13,026	13,670	21,676	21,887	19,011	0	22,591	
4-60-23-491-221 PGM REV-COMPETITIVE DANC	12,634	13,452	27,626	23,744	25,745	0	32,685	
4-60-23-491-224 PGM REV - DANCE RECITAL	26,836	39,229	44,416	44,643	36,337	0	30,434	
4-60-23-491-420 PGM REV - ADULT DANCE	2,171	2,597	1,346	1,299	2,072	0	2,091	
4-60-27-462-234 GRANTS-OUTDOOR ADVENTURE	0	0	1,000	0	0	0	0	
4-60-27-464-235 SPONSORSHIP-AWESOME ADVE	258	700	0	0	0	0	0	
4-60-27-491-234 PGM REV-OUTDOOR ADVENTUR	0	0	98,273	108,655	135,601	0	147,315	
4-60-27-491-235 PGM REV-AWESOME ADVENTUR	227,484	301,338	314,942	335,560	365,499	0	353,002	
4-60-28-464-260 SPONSORSHIP-YOUTH BASKET	300	850	0	0	0	0	0	
4-60-28-464-270 SPONSORSHIP-YTH FALL SOC	850	1,000	0	0	0	0	0	
4-60-28-464-272 SPONSORSHIP-YTH SPRING S	750	1,650	0	0	0	0	0	
4-60-28-464-860 SPONSORSHIP-YTH BB/SB LE	3,600	6,100	0	0	0	0	0	
4-60-28-464-865 SPONSORSHIP-FALL BB/SB L	2,500	3,250	0	0	0	0	0	



CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
4-60-28-464-880 SPONSORSHIP-GOLD MEDAL	1,000	1,000	0	0	0	0	0	
4-60-28-472-237 MERCH RESALE-YTH VOLLEYB	480	100	75	150	150	0	300	
4-60-28-472-260 MERCH RESALE-YTH BASKETB	0	0	850	500	500	0	500	
4-60-28-472-270 MERCH RESALE-YTH FALL SO	810	1,739	450	2,800	400	0	150	
4-60-28-472-272 MERCH RESALE-YTH SPRING	1,539	1,699	4,953	4,939	5,489	0	3,683	
4-60-28-472-860 MERCH RESALE-YTH BB/SB L	1,018	774	506	1,000	585	0	790	
4-60-28-472-865 MERCH RESALE-FALL BB/SB	520	744	767	400	683	0	400	
4-60-28-491-237 PGM REV - YOUTH VOLLEYBBA	10,798	18,492	18,748	19,500	28,768	0	28,800	
4-60-28-491-255 PGM REV - YOUTH SPORTS C	2,404	6,712	0	0	7,900	0	8,160	
4-60-28-491-258 PGM REV - YTH DODGEBALL	6,313	13,950	23,739	30,750	29,695	0	32,420	
4-60-28-491-260 PGM REV - YOUTH BASKETBA	5,809	44,129	45,385	48,975	47,165	0	51,955	
4-60-28-491-262 PGM REV-YTH SUMMER BASKE	8,415	17,740	20,045	23,625	21,530	0	23,470	
4-60-28-491-270 PGM REV - YTH FALL SOCCE	19,074	24,580	34,085	35,200	34,156	0	38,310	
4-60-28-491-272 PGM REV-YTH SPRING SOCCE	22,086	29,096	42,803	44,250	48,895	0	52,275	
4-60-28-491-860 PGM REV - YTH BB/SB LEAG	59,758	72,495	84,000	83,725	88,300	0	87,700	
4-60-28-491-865 PGM REV YTH BB/SB FALL L	44,362	53,956	73,405	62,105	49,337	0	53,244	
4-60-28-491-870 PGM REV - YTH TRAVEL SB	0	0	0	22,560	45,450	0	53,560	
4-60-28-491-880 PGM REV GOLD MEDAL TOURN	18,500	10,400	10,700	12,900	0	0	0	
4-60-28-491-891 PGM REV HS BASEBALL/SOFT	4,200	3,025	6,850	4,725	5,300	0	9,565	
4-60-29-465-292 DIST 93 CONTRIBUTION (FA	0	5,321	4,411	10,638	5,157	0	10,050	
4-60-29-472-290 MERCH RESALE-ACTIVKIDS	550	287	0	0	0	0	0	
4-60-29-491-290 PGM REV - YOUTH B/A SCHO	168,280	381,021	435,306	426,772	368,410	0	420,154	
4-60-29-491-296 PGM REV-D93 REMOTE LEARN	42,283	0	0	0	0	0	0	
4-60-29-491-298 PGM REV - YTH KDS CARE D	19,611	26,099	24,926	25,678	34,331	0	34,801	
4-60-34-491-316 PGM REV-MIDDLE SCHOOL PR	3,475	0	0	0	0	0	0	
4-60-37-465-327 DIST '93 CONTRIBUTION (M	0	1,489	3,837	5,000	2,926	0	5,000	
4-60-47-491-460 PGM REV - HIGH SCHOOL CA	25,086	60,508	74,141	74,075	68,642	0	67,005	
4-60-48-464-434 SPONSORSHIP-ADULT SB TOU	500	810	0	0	0	0	0	
4-60-48-472-435 MERCH RESALE - ADULT SOF	1,269	873	1,083	929	589	0	1,017	
4-60-48-491-404 PGM REV - OPEN GYM	2,695	16,981	22,297	18,750	16,183	0	18,200	
4-60-48-491-434 PGM REV - ADULT SB TOURN	47,600	34,625	24,258	30,120	35,280	0	40,160	
4-60-48-491-435 PGM REV - ADULT SOFTBALL	114,525	119,650	108,600	112,300	105,925	0	113,950	
4-60-48-491-440 PGM REV - ADULT SPORTS L	30,825	75,859	91,480	93,340	68,461	0	82,942	
4-60-54-464-515 SPONSORSHIP-F/Y SPECIAL	900	400	0	0	0	0	0	
4-60-54-491-515 PGM REV-ADULT SPECIAL EV	2,789	1,352	0	0	0	0	0	
4-60-55-481-525 REC OF COST-ADULT OVERNT	0	0	480	625	270	0	340	
4-60-55-491-520 PGM REV-ADULT TRIPS	11,282	31,225	36,930	35,200	63,032	0	76,680	
4-60-55-491-525 PGM REV-ADULT OVERNIGHT	0	51,286	73,045	79,080	111,993	0	84,530	
4-60-61-491-680 PGM REV-SPORTS INSTRUCTI	61,123	82,304	84,505	77,061	86,685	0	85,496	
4-60-64-464-610 SPONSORSHIP-FAMILY SPEC	3,400	2,120	0	0	0	0	0	
4-60-64-491-610 PGM REV - FAMILY SPECIAL	22,735	19,099	34,926	31,298	26,167	0	37,210	
4-60-68-491-655 PGM REV-ATHLETIC SPECIAL	16,100	1,766	489	608	0	0	0	
4-60-70-431-750 RENTAL-CCWP LOCKERS	206	144	184	200	160	0	150	
4-60-70-435-704 RENTAL-FVRC POOL	1,470	9,015	3,753	9,275	4,183	0	6,750	
4-60-70-435-754 RENTAL-CCWP	2,075	6,266	3,696	3,297	4,043	0	4,436	
4-60-70-436-753 RENTAL-CCWP BDAY PARTIES	0	8	427	0	0	0	0	
4-60-70-441-700 MEMBERSHIP PASSES-FVRC P	29,228	36,370	34,651	45,585	34,727	0	42,680	
4-60-70-441-750 MEMBERSHIP PASSES-CCWP	74,147	78,504	127,857	137,024	128,829	0	141,623	
4-60-70-451-700 DAILY ADMISSION-FVRC POO	1,473	11,168	13,283	12,625	8,627	0	9,640	
4-60-70-451-750 DAILY ADMISSION-CCWP	163,401	134,627	186,679	191,950	206,884	0	220,689	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)					(----- 2025 -----)	
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
4-60-70-452-700	0	72	390	0	394	0	468	
4-60-70-452-750	612	9,597	19,452	15,564	9,069	0	12,416	
4-60-70-481-700	0	6,290	4,978	0	( 138)	0	0	
4-60-70-485-750	0	3	( 21)	0	4	0	0	
4-60-70-491-705	0	0	1,416	0	( 520)	0	0	
4-60-70-491-760	0	0	1,370	2,320	5,760	0	3,915	
4-60-71-491-706	31,046	4,566	9,089	0	2,857	0	0	
4-60-71-491-707	21,027	89,854	98,481	105,133	139,649	0	153,550	
4-60-71-491-708	0	0	1,035	0	0	0	0	
4-60-78-464-710	0	120	0	0	0	0	0	
4-60-78-491-710	30,914	52,043	73,583	73,026	71,636	0	83,337	
4-60-80-441-800	605,960	672,555	753,532	743,857	686,511	0	755,206	
4-60-80-442-800	101,279	110,842	129,983	128,028	111,564	0	123,384	
4-60-80-445-800	1,126	55	2,940	0	0	0	0	
4-60-80-451-800	29,557	30,600	26,492	13,000	19,835	0	21,600	
4-60-80-485-800	0	( 10)	0	0	0	0	0	
4-60-86-491-820	29,275	35,429	30,147	33,160	20,024	0	21,023	
4-60-89-464-825	900	300	0	0	0	0	0	
4-60-89-491-825	0	630	742	3,060	8,762	0	8,590	
4-60-90-491-903	72	846	762	1,155	636	0	770	
4-60-90-491-904	182	1,259	0	0	0	0	0	
4-60-91-441-906	72)	( 144)	0	0	0	0	0	
4-60-91-462-905	0	1,000	0	0	0	0	0	
4-60-91-491-905	101,863	187,452	210,231	199,971	180,845	0	194,223	
4-60-91-491-906	5,650	5,497	7,168	6,826	8,598	0	8,061	
4-60-98-452-901	3,147	7,048	10,574	9,625	10,980	0	10,825	
4-60-98-491-901	<u>65,885</u>	<u>86,261</u>	<u>83,544</u>	<u>83,707</u>	<u>74,108</u>	<u>0</u>	<u>93,542</u>	
TOTAL REVENUES	3,036,591	4,148,304	4,857,694	4,921,376	4,826,306	0	5,294,497	

**EXPENDITURES**

5-60-00-500	RECREATION GENERAL EXPEN	0	0	0	0	( 1)	0	0
5-60-00-511	FULL-TIME LABOR	390,296	625,879	833,519	975,459	828,684	0	1,077,072
5-60-00-512	FULL-TIME OVERTIME	0	0	10	0	0	0	0
5-60-00-521	PART-TIME LABOR	90,557	120,593	134,169	78,030	69,335	0	89,653
5-60-00-522	PART-TIME OVERTIME	0	0	0	0	69	0	0
5-60-00-535-000	GROUP MEDICAL	50,408	91,890	121,559	160,826	131,481	0	183,200
5-60-00-543-641	CABLE - RENTAL FIELDS	794	586	753	877	700	0	960
5-60-00-546	TELEPHONE	3,506	4,756	5,486	8,412	6,661	0	8,712
5-60-00-549-641	PORT-O-LETS-RENTAL FIELD	375	1,965	975	500	3,374	0	1,750
5-60-00-549-644	PORT-O-LETS-SHELTER RENT	0	805	1,630	1,700	665	0	1,700
5-60-00-553	PRINTING-RECREATION	115	164	293	1,180	157	0	580
5-60-00-553-695	PRINTING-SPONSORSH/ADVE	472	2,687	2,452	5,385	3,245	0	3,375
5-60-00-554	ADVERTISING-RECREATION	660	900	870	460	420	0	460
5-60-00-559	TRAINING/SEMINAR	675	5,009	5,238	11,889	11,475	0	11,760
5-60-00-559-642	RENTALS-TRAINING/SEMINAR	0	0	0	0	0	0	102
5-60-00-560	MEETING	251	144	1,006	600	551	0	900
5-60-00-560-622	MEETINGS - LOCAL EVENTS	44	35	281	950	340	0	970
5-60-00-561	MEMBERSHIP DUES	1,125	2,005	1,793	3,067	2,482	0	3,067
5-60-00-568-665	PERMITS/LICENSES CCMG	123	258	279	304	290	0	290
5-60-00-589	PROMOTIONAL CERTIFICATE	0	0	( 20)	0	0	0	0

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)				(----- 2025 -----)		
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-00-590	OTHER SERVICES	275	400	235	1,627	341	0	975
5-60-00-591	PGM SAL-GENERAL RECREATI	170	0	657	11,000	0	0	5,000
5-60-00-591-624	PGM SAL-JULY 4TH EVENT	0	0	55	66	61	0	81
5-60-00-591-626	PGM SAL-VOLUNTEER EVENT	0	64	0	0	0	0	0
5-60-00-591-642	RENTAL FVRC SALARIES	6,383	15,738	16,925	17,226	15,934	0	20,952
5-60-00-591-645	RENTAL SRC SALARIES	776	2,281	2,616	2,304	1,498	0	2,070
5-60-00-591-665	PGM SAL - CCMG	16,482	16,911	17,875	22,490	19,179	0	24,562
5-60-00-591-698	PGM SAL-SUPERVISOR ON DU	0	0	5,952	33,706	23,599	0	32,796
5-60-00-592-622	PGM SUP - LOCAL EVENTS	190	302	1,180	5,500	665	0	2,350
5-60-00-592-624	PGM SUP-JULY 4TH EVENT	0	867	822	1,350	1,206	0	1,350
5-60-00-592-626	PGM SUP-VOLUNTEER EVENT	0	1,602	1,734	2,290	1,451	0	1,990
5-60-00-592-640	RENTAL EQMT-PARTY WAGON	0	0	0	100	13	0	100
5-60-00-592-641	RENTAL FIELDS SUPPLIES	0	195	0	0	677	0	0
5-60-00-592-642	RENTAL FVRC SUPPLIES	665	526	3,143	1,800	1,304	0	3,804
5-60-00-592-643	RENTAL GYMNASIUM SUPPLIE	720	1,910	3,267	3,196	1,482	0	5,021
5-60-00-592-644	RENTAL PARK/SHELTER SUPP	0	437	110	0	0	0	0
5-60-00-592-645	RENTAL SRC SUPPLIES	0	30	0	330	0	0	50
5-60-00-592-665	PGM SUP - CCMG SPECIAL E	0	674	764	3,003	3,288	0	2,618
5-60-00-592-695	PGM SUP-SPONS/ADVERTISIN	0	0	4,549	10,200	4,708	0	12,500
5-60-00-592-698	PGM SUP - SUPERVISOR ON	0	0	0	0	16	0	40
5-60-00-593-665	CONCESSION SUPPLIES - CC	2,604	2,629	2,093	2,271	2,294	0	2,481
5-60-00-595-626	PGM SRVS - VOLUNTEER EVE	0	790	300	500	300	0	500
5-60-00-595-641	FIELD RENTALS SERVICES	5,443	5,274	7,057	5,550	9,353	0	7,950
5-60-00-595-642	RENTAL FVRC SERVICES	1,441	2,904	2,562	2,500	1,765	0	2,500
5-60-00-595-643	RENTAL GYMNASIUM SERVICE	0	865	0	0	0	0	0
5-60-00-595-645	RENTAL SRC SERVICES	35	40	0	130	0	0	293
5-60-00-595-665	PGM SRVS - CCMG GENERAL	0	0	60	100	514	0	500
5-60-00-595-695	PGM SRV-SPONS/ADVERTISIN	0	0	3,095	5,600	2,919	0	5,350
5-60-00-597	PGM SCHOOL RENTALS	0	7,307	9,610	16,000	11,696	0	18,925
5-60-00-598	SCHOLARSHIPS	7,248	18,418	33,359	30,000	20,399	0	30,000
5-60-00-609	INTERFUND TRF RECREATION	0	8,256	9,019	9,000	7,821	0	12,000
5-60-00-609-641	INTERFUND TRF FIELD RENT	0	20,919	26,607	36,792	28,855	0	39,063
5-60-00-609-642	INTERFUND TRF FVRC RENTA	0	0	12,446	12,270	13,545	0	13,943
5-60-00-609-643	INTERFUND TRF GYM RENTAL	0	14,321	16,631	15,353	19,429	0	17,933
5-60-00-609-645	INTERFUND TRF SRC RENTAL	0	0	1,104	962	791	0	408
5-60-00-609-665	INTERFUND TRF - CCMG	0	2,027	1,796	1,787	2,125	0	2,904
5-60-00-609-695	INTERFUND TRF-SPONS/ADVE	0	0	27,985	20,000	0	0	9,650
5-60-00-648	MINOR EQUIPMENT-TECHNOLO	0	0	238	0	0	0	0
5-60-00-649-665	MINOR EQUIPMENT PROGRAMS	2,606	1,962	4,637	1,586	1,138	0	1,603
5-60-00-650	EQUIPMENT RENTAL	0	1,500	4,380	10,000	5,215	0	12,130
5-60-00-651	MINOR EQUIPMENT	0	254	30	0	0	0	0
5-60-00-651-640	MINOR EQMT-PARTY WAGON	0	0	0	200	0	0	200
5-60-00-651-641	MINOR EQMT RENTAL FIELDS	3,283	5,570	11,382	8,600	8,555	0	8,990
5-60-00-651-695	MINOR EQMT-SPONS/ADVERTI	0	0	3,164	2,300	260	0	300
5-60-00-652	OFFICE SUPPLIES	47	163	182	335	53	0	450
5-60-00-652-665	OFFICE SUPPLIES - CCMG	47	41	59	60	15	0	125
5-60-00-657	CLOTHING SUPPLIES	0	97	391	700	204	0	700
5-60-00-657-665	CLOTHING SUPPLIES - CCMG	59	0	130	150	150	0	175
5-60-00-657-698	CLOTHING SUPPLIES-SUPV O	0	0	0	120	120	0	240
5-60-00-665-665	SAFETY SUPPLIES-CCMG	37	315	0	40	0	0	50

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)					(----- 2025 -----)	
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-00-665-698 SAFETY SUPPLIES-SUPV ON	0	0	0	300	0	0	200	
5-60-00-667 AUTO REIMBURSEMENT	171	448	520	660	545	0	660	
5-60-00-669 POSTAGE	0	0	6	40	0	0	40	
5-60-00-690 DEPARTMENT SUPPLIES	632	928	1,954	3,050	2,856	0	6,550	
5-60-00-690-665 DEPARTMENT SUPPLIES	502	222	93	260	258	0	264	
5-60-16-559-135 TRAINING/SEMINAR-PRESCHO	0	0	0	300	0	0	0	
5-60-16-591-135 PGM SAL - PRESCHOOL	68,121	99,178	109,495	125,372	94,353	0	127,744	
5-60-16-592-135 PGM SUP - PRESCHOOL	2,144	3,803	5,329	5,230	3,197	0	5,200	
5-60-16-595-135 PGM SRV - PRESCHOOL	0	318	630	2,278	1,460	0	2,399	
5-60-16-609-135 INTERFUND TRF - PRESCHOO	0	1,950	2,580	2,070	1,280	0	0	
5-60-16-665-135 SAFETY SUPPLIES - PRESCH	113	292	347	360	20	0	420	
5-60-17-591-145 PGM SAL - E C PROGRAMS	949	1,416	2,267	3,472	3,557	0	7,318	
5-60-17-592-145 PGM SUP - E C PROGRAMS	80	264	216	2,220	1,461	0	2,285	
5-60-17-595-145 PGM SRV - E C PROGRAMS	0	0	0	4,730	6,930	0	6,069	
5-60-20-591-203 PGM SAL - YOUTH B-DAY PA	3,304	7,163	9,329	7,895	7,940	0	9,072	
5-60-20-592-203 PGM SUP - YOUTH B-DAY PA	652	1,372	2,422	1,630	2,527	0	3,065	
5-60-20-595-203 PGM SRV - YOUTH B-DAY PA	2,339	4,980	5,241	5,069	3,994	0	4,220	
5-60-21-591-205 PGM SAL - SPECIAL INTERE	142	114	505	495	132	0	421	
5-60-21-592-205 PGM SUP - SPECIAL INTERE	102	66	116	100	65	0	175	
5-60-21-595-205 PGM SRV - SPECIAL INTERE	8,746	15,306	20,529	14,041	2,112	0	5,049	
5-60-23-521-215 P/T LABOR - YOUTH THEATR	9,394	13,242	0	0	0	0	0	
5-60-23-521-220 P/T LABOR - SEASONAL DAN	4,111	7,816	0	0	0	0	0	
5-60-23-521-221 P/T LABOR-COMPETITIVE DA	834	1,418	0	0	0	0	0	
5-60-23-521-224 P/T LABOR-DANCE RECITAL	6,474	13,122	0	0	0	0	0	
5-60-23-591-215 PGM SAL - YOUTH THEATRE	2,292	12,185	18,532	30,779	22,377	0	31,216	
5-60-23-591-220 PGM SAL - SEASONAL DANCE	3,023	2,464	3,958	6,667	4,496	0	8,156	
5-60-23-591-221 PGM SAL-COMPETITIVE DANC	4,826	5,505	4,779	6,706	4,119	0	8,509	
5-60-23-591-224 PGM SAL - DANCE RECITAL	4,605	8,316	10,783	10,098	7,963	0	10,282	
5-60-23-592-215 PGM SUP - YOUTH THEATRE	689	3,344	4,697	6,700	6,043	0	8,590	
5-60-23-592-220 PGM SUP - SEASONAL DANCE	72	257	454	420	395	0	460	
5-60-23-592-221 PGM SUP-COMPETITIVE DANC	0	53	334	320	485	0	480	
5-60-23-592-224 PGM SUP - DANCE RECITAL	221	592	927	1,398	586	0	1,420	
5-60-23-594-220 PGM MERCH - SEASONAL DAN	375	728	( 146)	0	0	0	0	
5-60-23-594-221 MERCH RESALE SUP-COMPET	799	2,166	4,241	4,298	4,558	0	5,714	
5-60-23-594-224 MERCH RESALE SUP-DANCE R	2,200	8,507	9,004	8,115	10,666	0	7,275	
5-60-23-595-220 PGM SRV - SEASONAL DANCE	1,130	1,326	1,835	1,768	1,551	0	2,057	
5-60-23-595-221 PGM SRV-COMPETITIVE DANC	0	0	4,215	6,910	7,041	0	11,090	
5-60-23-595-224 PGM SRV - DANCE RECITAL	290	167	187	204	153	0	204	
5-60-23-595-420 PGM SRV - ADULT DANCE	721	1,402	696	1,039	776	0	1,673	
5-60-23-665-224 SAFETY SUPPLIES-DANCE RE	0	0	0	145	0	0	145	
5-60-27-546-234 TELEPHONE-OUTDOOR ADVENT	0	0	317	342	630	0	342	
5-60-27-546-235 TELEPHONE-AWESOME ADVENT	252	539	634	1,368	1,101	0	1,368	
5-60-27-591-234 PGM SAL-OUTDOOR ADVENTUR	0	0	41,440	43,889	51,756	0	59,616	
5-60-27-591-235 PGM SAL-AWESOME ADVENTUR	80,593	119,342	128,958	137,149	161,834	0	143,603	
5-60-27-592-234 PGM SUP-OUTDOOR ADVENTUR	0	0	2,452	2,755	2,752	0	3,281	
5-60-27-592-235 PGM SUP-AWESOME ADVENTUR	3,541	5,690	7,789	6,520	4,782	0	6,989	
5-60-27-595-234 PGM SRV-OUTDOOR ADVENTUR	0	0	5,718	7,860	7,693	0	9,943	
5-60-27-595-235 PGM SRV-AWESOME ADVENTUR	3,139	19,248	20,814	27,282	23,354	0	26,458	
5-60-27-596-234 PGM TRANS-OUTDOOR ADVENT	0	0	4,644	5,750	4,748	0	5,000	
5-60-27-596-235 PGM TRANS-AWESOME ADVENT	0	11,745	15,788	18,150	15,414	0	15,000	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)				(----- 2025 -----)		
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-27-665-234 SAFETY SUPPLIES-OUTDR AD	0	0	485	230	137	0	210	
5-60-27-665-235 SAFETY SUPPLIES-AWS ADVE	870	952	287	550	319	0	410	
5-60-28-592-237 PGM SUP - YOUTH VOLLEYBA	555	1,134	1,780	1,778	1,364	0	2,340	
5-60-28-592-255 PGM SUP - YOUTH SPORTS C	0	0	0	0	33	0	0	
5-60-28-592-258 PGM SUP - YTH DODGEBALL	806	2,185	4,205	3,918	2,863	0	3,676	
5-60-28-592-260 PGM SUP - YOUTH BASKETBA	1,371	5,798	10,447	6,873	8,446	0	9,991	
5-60-28-592-262 PGM SUP-YTH SUMMER BASKE	692	1,269	2,465	1,942	2,297	0	2,320	
5-60-28-592-270 PGM SUP - YTH FALL SOCCE	1,567	712	4,699	3,948	2,615	0	4,853	
5-60-28-592-272 PGM SUP - YTH SPRING SOC	1,654	2,735	3,388	5,138	5,992	0	7,000	
5-60-28-592-860 PGM SUP-YTH BB/SB LEAGUE	18,609	27,752	30,530	31,221	30,396	0	32,405	
5-60-28-592-865 PGM SUP-YTH BB/SB FALL L	11,622	13,756	18,285	15,922	15,606	0	15,247	
5-60-28-592-870 PGM SUP - YTH TRAVEL SB	0	0	0	2,235	6,190	0	7,149	
5-60-28-592-880 PGM SUP-GOLD MEDAL TOURN	4,991	3,478	2,864	3,195	0	0	0	
5-60-28-592-891 PGM SUP-HS BASEBALL/SOFT	235	0	315	837	80	0	1,370	
5-60-28-594-270 MERCH RESALE-YTH FALL SO	533	1,774	0	0	0	0	0	
5-60-28-594-272 MERCH RESALE-YTH SPRING	0	495	2,892	4,221	5,700	0	3,174	
5-60-28-595-237 PGM SRV - YOUTH VOLLEYBA	3,019	6,003	3,397	6,625	6,331	0	8,362	
5-60-28-595-255 PGM SRV - YOUTH SPORTS C	903	5,825	1,079	0	784	0	5,376	
5-60-28-595-258 PGM SRV - YTH DODGEBALL	805	3,128	3,495	6,895	4,010	0	6,675	
5-60-28-595-260 PGM SRV - YOUTH BASKETBA	219	12,415	11,241	12,477	13,358	0	15,127	
5-60-28-595-262 PGM SRV-YTH SUMMER BASKE	2,073	4,217	4,770	4,777	5,049	0	5,028	
5-60-28-595-270 PGM SRV - YTH FALL SOCCE	4,299	4,115	2,966	3,766	5,085	0	4,536	
5-60-28-595-272 PGM SRV - YTH SPRING SOC	5,127	6,175	6,777	7,234	7,673	0	7,768	
5-60-28-595-860 PGM SRV-YTH BB/SB LEAGUE	9,911	12,632	13,261	18,048	14,485	0	18,226	
5-60-28-595-865 PGM SRV-YTH BB/SB FALL L	9,267	11,451	18,533	9,886	7,500	0	8,338	
5-60-28-595-870 PGM SRV - YTH TRAVEL SB	0	0	0	11,849	24,919	0	26,900	
5-60-28-595-880 PGM SRV-GOLD MEDAL TOURN	6,537	4,075	3,680	4,172	0	0	0	
5-60-28-595-891 PGM SRV-HS BASEBALL/SOFT	2,062	1,920	4,165	3,605	3,028	0	4,949	
5-60-28-665-237 SAFETY SUPPLIES-YTH VOLL	90	0	0	88	0	0	184	
5-60-28-665-260 SAFETY SUPPLIES-YTH BASK	90	84	250	270	245	0	294	
5-60-28-665-270 SAFETY SUPPLIES-YTH FALL	182	17	0	162	204	0	162	
5-60-28-665-272 SAFETY SUPPLIES-YTH SPRG	146	175	63	186	233	0	198	
5-60-28-665-860 SAFETY SUPPLIES-YTH BB/S	278	553	473	285	455	0	280	
5-60-28-665-865 SAFETY SUPPLIES-FALL LEA	143	497	293	238	0	0	198	
5-60-29-511-290 FULL TIME LABOR - B & A	66,915	34,906	66,317	89,327	59,899	0	97,325	
5-60-29-521-290 PART-TIME LABOR B & A SC	5,227	39,548	11,524	0	0	0	0	
5-60-29-535-000 GROUP MEDICAL B & A CARE	12,248	4,709	7,627	9,054	4,186	0	5,595	
5-60-29-546-290 TELEPHONE-YTH B/A SCHOOL	2,980	4,921	3,527	4,446	3,164	0	3,928	
5-60-29-546-296 TELEPHONE-D93 REMOTE LEA	126	0	0	0	0	0	0	
5-60-29-591-290 PGM SAL - YOUTH B/A SCHO	68,648	158,941	190,842	230,950	152,513	0	225,085	
5-60-29-591-292 PGM SAL - DIST 93 FAC/AT	2,293	4,505	4,404	10,638	4,088	0	10,050	
5-60-29-591-296 PGM SAL-D93 REMOTE LEARN	15,307	0	0	0	0	0	0	
5-60-29-591-298 PGM SAL - YTH KDS CARE D	5,000	7,832	7,058	8,810	9,213	0	10,893	
5-60-29-592-290 PGM SUP - YOUTH B/A SCHO	3,388	8,247	10,825	12,105	7,251	0	11,084	
5-60-29-592-296 PGM SUP-D93 REMOTE LEARN	268	0	0	0	0	0	0	
5-60-29-592-298 PGM SUP - YTH KDS CARE D	229	584	857	1,568	741	0	1,539	
5-60-29-594-290 MERCHANDISE RESALE SUPPL	543	0	0	0	0	0	0	
5-60-29-595-290 PGM SRV - YOUTH B/A SCHO	0	0	1,260	1,820	1,143	0	1,960	
5-60-29-595-296 PGM SRV-D93 REMOTE LEARN	329	0	0	0	0	0	0	
5-60-29-595-298 PGM SRV - YTH KDS CARE D	449	1,802	2,776	3,708	2,586	0	4,982	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)				(----- 2025 -----)		
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
5-60-29-600-290	DISTRICT 93 COMMISSION	0	57,630	78,511	43,675	76,218	0	40,074
5-60-29-665-290	SAFETY SUPPLIES-ACTIVKID	284	322	172	774	276	0	624
5-60-34-592-316	PGM SUP-MIDDLE SCHOOL PR	60	0	0	0	0	0	0
5-60-34-595-316	PGM SRV-MIDDLE SCHOOL PR	684	0	0	0	0	0	0
5-60-37-546-327	TELEPHONE-MS AFTER HOURS	0	108	0	0	0	0	0
5-60-37-591-327	PGM SAL - MS AFTER HOURS	1,206	2,350	1,940	3,526	2,013	0	2,197
5-60-37-592-327	PGM SUP - MS AFTER HOURS	97	620	1,350	1,474	318	0	633
5-60-37-595-327	PGM SRV - MS AFTER HOURS	0	63	0	0	0	0	2,170
5-60-47-595-460	PGM SRV - HIGH SCHOOL CA	19,854	50,470	57,068	61,964	56,708	0	54,954
5-60-48-592-434	PGM SUP - ADULT SB TOURN	18,468	7,060	7,750	10,076	10,309	0	12,449
5-60-48-592-435	PGM SUP - ADULT SOFTBALL	22,349	21,616	18,261	18,467	15,479	0	18,411
5-60-48-592-440	PGM SUP - ADULT SPORTS L	5,057	12,881	15,247	12,910	15,146	0	11,011
5-60-48-595-434	PGM SRV - ADULT SB TOURN	11,333	11,529	7,267	8,948	9,996	0	10,520
5-60-48-595-435	PGM SRV - ADULT SOFTBALL	41,644	36,771	38,297	40,528	26,589	0	40,335
5-60-48-595-440	PGM SRV - ADULT SPORTS L	11,631	27,947	29,267	30,443	19,059	0	28,020
5-60-48-665-435	SAFETY SUPPLIES-ADULT SP	250	0	0	516	123	0	515
5-60-48-665-440	SAFETY SUPPLIES-ADULT SP	90	0	0	276	0	0	270
5-60-54-592-515	PGM SUP-ADULT SPECIAL EV	576	339	522	1,055	731	0	1,020
5-60-54-595-515	PGM SRV-ADULT SPECIAL EV	2,229	1,127	505	0	0	0	0
5-60-55-591-520	PGM SAL-ADULT TRIPS	2,885	9,546	10,094	11,260	14,334	0	17,132
5-60-55-591-525	PGM SAL-ADULT OVERNIGHT	0	1,716	2,132	3,527	1,434	0	2,793
5-60-55-592-520	PGM SUP-ADULT TRIPS	151	240	260	248	224	0	331
5-60-55-592-525	PGM SUP-ADULT OVERNIGHT	0	397	652	787	917	0	447
5-60-55-595-520	PGM SRV-ADULT TRIPS	4,145	18,655	16,491	17,600	37,309	0	48,600
5-60-55-595-525	PGM SRV-ADULT OVERNIGHT	0	36,788	61,357	63,244	90,518	0	69,600
5-60-55-596-520	PGM TRNS-ADULT TRIPS	0	3,590	6,643	0	0	0	0
5-60-55-665-520	SAFETY SUPPLIES-ADULT TR	0	0	0	85	20	0	55
5-60-60-591-699	PGM SAL - REC ATTENDANTS	90,140	127,120	136,650	158,689	139,577	0	161,186
5-60-60-592-699	PGM SUP - REC ATTENDANTS	482	1,236	1,696	1,564	324	0	934
5-60-61-595-680	PGM SRV-SPORTS INSTRUCTI	39,589	52,580	44,576	53,674	53,215	0	63,174
5-60-64-591-610	PGM SAL - FAMILY SPECIAL	1,309	1,367	1,641	1,400	2,008	0	2,445
5-60-64-592-610	PGM SUP - FAMILY SPECIAL	5,278	5,354	4,367	4,390	2,575	0	4,725
5-60-64-595-610	PGM SRV - FAMILY SPECIAL	5,141	4,914	14,295	14,350	12,869	0	14,715
5-60-68-592-655	PGM SUP-ATHLETIC SPECIAL	3,428	879	190	242	0	0	0
5-60-68-595-655	PGM SRV-ATHLETIC SPECIAL	315	0	0	0	0	0	0
5-60-70-511-700	FULL-TIME LABOR-FVRC POO	21,819	0	0	0	0	0	0
5-60-70-511-750	FULL TIME LABOR-CCWP	11,749	0	0	0	0	0	0
5-60-70-535-000	GROUP MEDICAL	6,821	0	0	0	0	0	0
5-60-70-570-700	CONTRACTUAL SRVS-FVRC PO	313,209	352,366	404,586	422,500	380,167	0	431,026
5-60-70-570-704	CONTRACT SRVS-FVRC POOL	0	320	550	8,545	1,470	0	5,130
5-60-70-570-750	CONTRACTUAL SRVS-CCWP	253,510	230,079	260,540	286,250	305,233	0	295,000
5-60-70-570-754	CONTRACT SRVS-CCWP POOL	0	3,685	1,998	2,010	2,505	0	2,464
5-60-70-591-750	PGM SAL-CASHIER GENERAL	0	0	11,622	15,746	16,297	0	17,859
5-60-70-592-700	PGM SUP - GENERAL SWIM	0	0	44	0	0	0	0
5-60-70-592-750	PGM SUP-GENERAL SWIM	0	103	1,022	1,470	1,070	0	985
5-60-70-592-760	PGM SUP-CCWP SPECIAL EVE	0	0	0	0	14	0	225
5-60-70-595-700	PGM SRV - INDOOR POOL	0	4,395	2,355	0	0	0	0
5-60-70-595-750	PGM SRV-GENERAL SWIM	0	0	40	80	60	0	80
5-60-70-595-760	PGM SRV-CCWP SPECIAL EVE	0	0	0	0	1,106	0	900
5-60-70-609-700	INTERFUND TRF - FVRC POO	0	221	811	1,140	870	0	1,239

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
RECREATION

		(----- 2024 -----)					(----- 2025 -----)	
	2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
5-60-70-609-750 INTERFUND TRF - CCWP	0	3,367	4,668	4,888	5,105	0	5,875	
5-60-70-649-700 MINOR EQUIPMENT - FVRC P	0	321	1,173	985	20	0	450	
5-60-70-649-750 MINOR EQUIPMENT-GENERAL	312	5,388	0	3,000	3,397	0	3,515	
5-60-70-652-700 OFFICE SUPPLIES - FVRC P	0	26	0	0	0	0	0	
5-60-70-652-750 OFFICE SUPPLIES-CCWP	30	60	0	0	0	0	0	
5-60-70-665-700 SAFETY SUPPLIES - FVRC P	118	251	0	322	0	0	322	
5-60-70-665-750 SAFETY SUPPLIES - CCWP	954	164	44	115	0	0	115	
5-60-71-525-707 PGM SAL-MGR/TEAM LDR SWI	935	3,189	0	5,010	0	0	0	
5-60-71-529-706 PGM SAL-INSTR/COORD PRIV	13,554	2,675	5,754	0	1,449	0	0	
5-60-71-529-707 PGM SAL-INSTR/COORD SWIM	6,451	22,426	23,104	25,024	27,297	0	31,576	
5-60-71-592-707 PGM SUP-INSTR/COORD SWIM	44	298	296	196	161	0	345	
5-60-71-609-707 INTERFUND TRF - SWIM LES	0	464	2,454	2,636	3,284	0	3,839	
5-60-78-591-710 PGM SAL-SWIM TEAM	12,581	15,902	27,820	30,679	26,099	0	41,597	
5-60-78-592-710 PGM SUP - SWIM TEAM	1,321	2,224	3,265	3,142	3,073	0	2,997	
5-60-78-595-710 PGM SRV - SWIM TEAM	0	1,994	995	2,134	1,835	0	2,134	
5-60-80-511-800 FULL-TIME LABOR-FITNESS	59,503	0	0	0	0	0	0	
5-60-80-516-800 PGM SAL-FITNESS SERVICE	63,255	68	0	0	0	0	0	
5-60-80-517-800 PGM SAL-ATTENDANT FITNES	64,581	81,974	92,884	96,156	84,146	0	104,665	
5-60-80-518-800 PGM SAL-INSTRUCTOR FITNE	72,268	80,929	92,651	106,876	82,406	0	103,408	
5-60-80-543-800 CABLE - FITNESS CENTER	4,229	4,295	4,425	4,646	3,760	0	4,500	
5-60-80-559-800 TRAINING/SEMINARS FITNES	30	0	287	750	0	0	750	
5-60-80-561-800 MEMBERSHIP DUES - FITNES	0	80	0	0	0	0	0	
5-60-80-562-800 REPAIR SERVICES-FITNESS	6,896	8,860	11,054	17,000	11,650	0	15,000	
5-60-80-592-800 PGM SUP-FITNESS CENTR-ME	8,034	10,103	11,639	12,430	8,085	0	13,485	
5-60-80-595-800 PGM SRV-FITNESS CENTR-ME	1,213	1,285	2,316	2,465	2,964	0	2,600	
5-60-80-609-800 INTERFUND TRF - FITNESS	0	17,748	22,006	43,593	38,379	0	43,389	
5-60-80-649-800 MINOR EQUIPMENT-FITNESS	605	1,892	1,483	8,000	7,549	0	7,050	
5-60-80-657-800 CLOTHING-FITNESS CENTER	0	809	395	0	0	0	0	
5-60-80-665-800 SAFETY SUPPLIES-FITNESS	270	208	624	675	476	0	1,150	
5-60-80-671-800 PROMOTION SUPPLIES-FITNE	2,121	2,276	3,454	2,400	775	0	1,660	
5-60-80-690-800 DEPARTMENT SUPPLIES-FITN	35	0	0	0	0	0	0	
5-60-86-591-820 PGM SAL FITNESS PERSONAL	17,349	18,817	18,585	21,362	9,950	0	10,666	
5-60-89-591-825 PGM SAL-FITNESS SPECIAL	19	150	0	1,865	1,850	0	3,293	
5-60-89-592-825 PGM SUP-FITNESS SPECIAL	0	0	49	70	197	0	320	
5-60-89-595-825 PGM SRV-FITNESS SPECIAL	0	0	0	0	350	0	0	
5-60-90-591-903 PGM SAL - GYMNAS TIC GROU	42	514	369	675	174	0	255	
5-60-90-591-904 PGM SAL - GYMNAS TIC OPEN	69	305	0	0	0	0	0	
5-60-91-521-905 P/T LABOR-GYMNAS TIC INST	1,294	12,601	0	0	0	0	0	
5-60-91-521-906 P/T LABOR-GYMNSTC PRIVAT	4,212	1,325	0	0	0	0	0	
5-60-91-591-905 PGM SAL - GYMNAS TIC INST	27,047	40,964	48,546	69,109	46,673	0	68,338	
5-60-91-591-906 PGM SAL-GYMNSTC PRIVATE	0	529	876	1,116	1,608	0	2,308	
5-60-91-592-905 PGM SUP - GYMNAS TIC INST	807	1,850	2,670	4,420	2,095	0	4,095	
5-60-91-595-905 PGM SRV-GYMNAS TIC INSTRU	289	0	598	800	0	0	800	
5-60-91-665-905 SAFETY SUPPLIES-GYMNAS T	111	92	81	205	24	0	130	
5-60-98-521-901 P/T LABOR-GYMNAS TIC TEAM	26,859	19,224	0	0	0	0	0	
5-60-98-591-901 PGM SAL - GYMNAS TIC TEAM	12,463	17,964	22,353	28,775	22,003	0	29,532	
5-60-98-592-901 PGM SUP - GYMNAS TIC TEAM	126	1,116	1,376	1,805	1,294	0	2,115	
5-60-98-595-901 PGM SRV - GYMNAS TIC TEAM	1,073	5,116	5,655	4,931	4,237	0	5,931	
TOTAL EXPENDITURES	2,384,971	3,247,797	3,921,939	4,421,621	3,870,446	0	4,697,834	

REVENUE OVER/(UNDER) EXPENDITURES 651,620 900,508 935,755 499,755 955,859 0 596,663

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 REGISTRATION SERVICES

		(----- 2024 -----)				(----- 2025 -----)			
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-62-00-485	CASH SHORT/OVER - REGIST	0	130	( 10)	0	0	0	0	
	TOTAL REVENUES	0	130	( 10)	0	0	0	0	
<u>EXPENDITURES</u>									
5-62-00-511	FULL-TIME LABOR	55,017	30,821	32,149	48,690	39,551	0	48,917	
5-62-00-512	FULL-TIME OVERTIME	0	0	0	0	0	0	506	
5-62-00-521	PART-TIME LABOR	13,306	57,787	69,368	73,026	57,188	0	81,145	
5-62-00-535-000	GROUP MEDICAL	10,848	3,583	3,703	9,297	6,073	0	9,848	
5-62-00-559	TRAINING/SEMINAR	0	0	8	0	0	0	0	
5-62-00-591	P/T LABOR - PROGRAMS	7,323	6,467	0	0	0	0	0	
5-62-00-652	OFFICE SUPPLIES	1,589	0	0	0	0	0	0	
	TOTAL EXPENDITURES	88,084	98,658	105,228	131,013	102,812	0	140,416	
REVENUE OVER/(UNDER) EXPENDITURES		( 88,084)	( 98,528)	( 105,238)	( 131,013)	( 102,812)	0	( 140,416)	



CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
MCCASLIN FIELDS

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-64-00-481 RECOVERY OF COST	0	0	2,480	0	0	0	0	
TOTAL REVENUES	0	0	2,480	0	0	0	0	
<b>EXPENDITURES</b>								
5-64-00-545 WATER/SEWER-MCCAS FIELDS	10,828	11,537	11,012	8,730	12,383	0	13,287	
5-64-00-547 ELECTRIC-MCCASLIN FIELDS	19,688	16,615	21,589	20,220	19,076	0	25,675	
5-64-00-548 REFUSE-MCCASLIN FIELDS	1,481	1,773	2,420	2,010	1,830	0	2,087	
5-64-00-556 MAINTENANCE CONTRACTS	24,419	24,299	2,067	1,515	1,008	0	1,640	
5-64-00-562 REPAIR SERVICES	2,366	1,306	4,119	1,200	1,253	0	1,000	
5-64-00-651 MINOR EQUIPMENT	2,130	0	5,436	600	1,342	0	600	
5-64-00-653 HORTICULTURE SUPP-MCCAS	1,500	60	0	0	819	0	0	
5-64-00-656 JANITORIAL SUPPLIES	2,149	1,463	2,344	2,250	5,086	0	5,000	
5-64-00-660 PLAYGROUND MAT/MAINT MCC	0	182	0	700	0	0	3,400	
5-64-00-660-058 PLAYGROUND MAT/MAINT-VAN	0	0	0	200	257	0	200	
5-64-00-661 HERBICIDES/SNOW REMOVAL	0	0	0	320	0	0	0	
5-64-00-662 ATHLET FIELD MAINT SUP-M	1,057	4,741	0	1,820	1,000	0	4,750	
5-64-00-664 REPAIR/MAINT MATERIALS	1,121	2,499	945	1,000	2,374	0	800	
5-64-00-664-058 REPAIR/MAINT MAT-VANDALI	0	0	0	230	0	0	100	
TOTAL EXPENDITURES	66,739	64,475	49,932	40,795	46,429	0	58,539	
REVENUE OVER/(UNDER) EXPENDITURES	( 66,739)	( 64,475)	( 47,452)	( 40,795)	( 46,429)	0	( 58,539)	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

20 -RECREATION FUND  
 MINIATURE GOLF

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>EXPENDITURES</u>								
5-65-00-544 GAS	981	1,058	984	1,210	898	0	1,203	
5-65-00-546 TELEPHONE/INTERNET	5,520	6,418	2,956	3,837	3,045	0	3,834	
5-65-00-547 ELECTRIC	3,750	3,165	4,112	3,800	3,634	0	4,890	
5-65-00-548 REFUSE	1,462	2,836	3,252	2,710	2,440	0	2,783	
5-65-00-556 MAINTENANCE CONTRACTS	2,473	3,839	3,349	4,692	2,104	0	4,852	
5-65-00-556-048 MAINT CONTRACTS-LANDSCAP	2,864	2,462	0	0	0	0	0	
5-65-00-562 REPAIR SERVICES	3,925	1,138	2,302	4,000	2,330	0	3,250	
5-65-00-568 PERMITS/LICENSES	226	238	257	275	266	0	285	
5-65-00-650 EQUIPMENT RENTAL	1,838	778	720	780	600	0	900	
5-65-00-651 MINOR EQUIPMENT FACILITY	0	1,715	11,523	500	843	0	500	
5-65-00-654 CHEMICALS	0	0	0	700	0	0	700	
5-65-00-656 JANITORIAL SUPPLIES	30	368	756	1,000	234	0	300	
5-65-00-664 REPAIR & MAINT SUPPLIES	1,088	752	2,220	2,500	1,024	0	1,800	
5-65-00-802 FURNITURE/FIXTURES/EQUIP	0	0	14,192	0	408	0	0	
TOTAL EXPENDITURES	24,157	24,766	46,622	26,004	17,825	0	25,297	
REVENUE OVER/(UNDER) EXPENDITURES	( 24,157)	( 24,766)	( 46,622)	( 26,004)	( 17,825)	0	( 25,297)	
TOTAL REVENUES	4,745,578	5,759,302	6,545,435	6,566,906	6,559,308	0	7,050,060	
TOTAL EXPENDITURES	<u>4,046,038</u>	<u>5,077,750</u>	<u>5,959,503</u>	<u>6,537,622</u>	<u>5,734,138</u>	<u>0</u>	<u>7,042,559</u>	
REVENUE OVER/(UNDER) EXPENDITURES	699,540	681,552	585,932	29,284	825,169	0	7,500	

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

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

12 -REC REPAIR & REPLACEMENT  
REC REPAIR/REPLACEMENT

		(----- 2024 -----)				(----- 2025 -----)			
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<b>REVENUES</b>									
4-00-00-413	TRANSFER-IN	0	76,951	138,142	157,679	142,663	0	162,038	
4-00-00-455	FVRC FITNESS ENROLLMENT	10,015	6,388	4,849	4,500	6,120	0	5,200	
4-00-00-481	RECOVERY OF COST	<u>36,000</u>	<u>35,064</u>	<u>36,971</u>	<u>35,000</u>	<u>35,347</u>	<u>0</u>	<u>35,000</u>	
TOTAL REVENUES		46,015	118,403	179,961	197,179	184,130	0	202,238	
<b>EXPENDITURES</b>									
5-00-00-702	ATHLETIC FIELDS	0	0	0	0	0	0	13,190	
5-00-00-723	FOUNTAIN VIEW REC CENTER	2,644	850	0	0	0	0	0	
5-00-00-745	GYM RENTAL IMPROVEMENTS	0	0	1,900	0	0	0	0	
5-00-00-748	FVRC POOL IMPROVEMENTS	0	29,377	23,818	160,000	189,000	0	0	
5-00-00-749	FITNESS CENTER IMPROVEME	0	7,189	5,598	0	0	0	45,000	
5-00-00-750	SWIM LESSON R/R IMPROVEM	0	0	455	0	0	0	0	
5-00-00-752	SIMKUS RECREATION CENTER	0	0	0	3,200	10,931	0	0	
5-00-00-760	MC CASLIN PARK	4,625	17,937	16,845	0	0	0	0	
5-00-00-761	COYOTE CROSSING MINI GOL	0	0	360	0	0	0	0	
5-00-00-790	CONCESSIONS-CCWP	0	0	720	0	0	0	0	
5-00-00-791	CONCESSIONS-MCCASLIN	0	0	720	12,000	0	0	16,000	
5-00-00-802	FURNITURE/FIXTURES/EQMT	<u>0</u>	<u>1,498</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES		7,269	56,850	50,415	175,200	199,931	0	74,190	
REVENUE OVER/(UNDER) EXPENDITURES		38,746	61,553	129,546	21,979	( 15,801)	0	128,048	
<b>TOTAL REVENUES</b>									
TOTAL REVENUES		46,015	118,403	179,961	197,179	184,130	0	202,238	
<b>TOTAL EXPENDITURES</b>									
TOTAL EXPENDITURES		<u>7,269</u>	<u>56,850</u>	<u>50,415</u>	<u>175,200</u>	<u>199,931</u>	<u>0</u>	<u>74,190</u>	
REVENUE OVER/(UNDER) EXPENDITURES		38,746	61,553	129,546	21,979	( 15,801)	0	128,048	

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

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

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

2025 ADA major projects include: a percentage of costs to maintain the WDSRA space at Fountain View Recreation Center, and a portion of the costs for accessible features in the Pleasant Hill Park playground renovation. A large portion of these dollars will go towards inclusion services to support special needs participants in park district programs during 2025.

**Special Recreation Fund**

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2024 Starting Balance:	<u>\$ 42,923</u>
Budgeted 2025 Ending Balance:	<u>\$ 45,813</u>

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

25 -SPECIAL RECREATION FUND  
SPECIAL RECREATION

	2021	2022	2023	(----- 2024 -----)			(----- 2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-00-00-410	PROPERTY TAXES - CURRENT	618,322	626,813	655,678	690,071	684,950	0	742,727
4-00-00-412	PROPERTY TAXES - PRIOR	37	0	78	0	11	0	0
4-00-00-420	INTEREST	83	6,080	12,509	5,000	7,778	0	5,000
4-00-00-481	RECOVERY OF COST	<u>31</u>	<u>21</u>	<u>30,720</u>	<u>0</u>	<u>915</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES	618,472	632,914	698,985	695,071	693,654	0	747,727
<b>EXPENDITURES</b>								
5-00-00-511	FULL TIME LABOR	14,700	12,066	9,178	12,441	10,594	0	13,524
5-00-00-535-000	GROUP MEDICAL	892	517	494	630	502	0	618
5-00-00-549	PORT-O-LETS	17,782	19,085	16,617	4,723	3,428	0	4,723
5-00-00-575	INCLUSION COSTS	15,108	91,968	125,884	100,000	114,501	0	125,000
5-00-00-602	WDSRA TAX ALLOCATION	302,970	308,325	314,440	328,622	323,305	0	353,713
5-00-00-605	DONATIONS	2,500	2,768	2,908	3,250	2,750	0	3,950
5-00-00-609	INTERFUND TRANSFER-SPECI	14,615	20,828	18,569	30,788	13,590	0	241,909
5-00-00-651	MINOR EQUIPMENT	36,558	0	1,042	5,340	743	0	1,400
5-00-00-725	ADA CAPITAL IMPROVEMENTS	0	290,341	63,945	29,000	29,000	0	0
5-00-00-759	ADA BUILDING IMPROVEMENT	8,969	0	0	0	0	0	0
5-00-00-765	ADA PARK IMPROVEMENTS	<u>407,951</u>	<u>175,146</u>	<u>220,077</u>	<u>395,000</u>	<u>152,763</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES	822,043	921,045	773,152	909,794	651,175	0	744,837
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>								
		( 203,571)	( 288,131)	( 74,167)	( 214,723)	42,478	0	2,890
<b>TOTAL REVENUES</b>								
		618,472	632,914	698,985	695,071	693,654	0	747,727
<b>TOTAL EXPENDITURES</b>								
		<u>822,043</u>	<u>921,045</u>	<u>773,152</u>	<u>909,794</u>	<u>651,175</u>	<u>0</u>	<u>744,837</u>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>								
		( 203,571)	( 288,131)	( 74,167)	( 214,723)	42,478	0	2,890

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

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

The District currently holds an A1 Bond Rating (Moody's Rating Index). In 2021, the Board voted to restructure the District's debt to smooth out future spikes in bond payments that would have caused significant spikes to tax payers. At the same time, they voted to issue \$3.7M in new money under the District's debt service extension base authority to support the capital improvement plan.

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 2024 Starting Balance:	<u>\$ 1,615,529</u>
Budgeted 2025 Ending Balance:	<u>\$ 1,575,053</u>

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

30 -BOND AND INTEREST FUND  
BOND AND INTEREST

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-00-00-410	PROPERTY TAXES - CURRENT	4,652,433	5,457,975	5,589,655	5,753,730	5,758,131	0	5,975,434
4-00-00-412	PROPERTY TAXES - PRIOR	301	0	614	0	97	0	0
4-00-00-420	INTEREST	0	0	0	0	25,610	0	0
4-00-00-483	BOND PROCEEDS	<u>16,171,908</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES	20,824,642	5,457,975	5,590,270	5,753,730	5,783,838	0	5,975,434
<b>EXPENDITURES</b>								
5-00-00-900	PAYING AGENT FEES	4,000	4,400	4,400	4,400	4,400	0	4,400
5-00-00-920	PAYMENT TO ESCROW	431,575	0	0	0	0	0	0
5-00-00-928	2011A CAPITAL APPRECIATI	2,465,000	3,240,000	3,340,000	2,725,000	2,725,000	0	2,130,000
5-00-00-932	2016 GO REFUNDING PARK B	633,425	630,550	632,100	633,500	254,250	0	629,750
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	251,367	248,135	245,998	243,748	243,748	0	251,160
5-00-00-935	2020C GO REFUNDING PARK	461,750	461,750	461,750	1,301,750	1,301,750	0	2,138,150
5-00-00-936	2020D TAX GO REF PARK BO	262,236	261,854	261,426	260,954	260,954	0	260,414
5-00-00-937	2021A TAX GO LTD TAX REF	53,808	133,279	138,159	137,984	137,984	0	132,772
5-00-00-938	2021B TAX GO REF PARK BO	220,146	463,465	463,465	463,465	463,465	0	463,465
5-00-00-970	BOND ISSUANCE COSTS	<u>15,665,987</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES	20,455,093	5,449,233	5,553,098	5,776,600	5,397,350	0	6,015,910
REVENUE OVER/(UNDER) EXPENDITURES		369,549	8,742	37,172	( 22,870)	386,488	0	( 40,476)
<b>TOTAL REVENUES</b>								
TOTAL REVENUES		20,824,642	5,457,975	5,590,270	5,753,730	5,783,838	0	5,975,434
<b>TOTAL EXPENDITURES</b>								
TOTAL EXPENDITURES		<u>20,455,093</u>	<u>5,449,233</u>	<u>5,553,098</u>	<u>5,776,600</u>	<u>5,397,350</u>	<u>0</u>	<u>6,015,910</u>
REVENUE OVER/(UNDER) EXPENDITURES		369,549	8,742	37,172	( 22,870)	386,488	0	( 40,476)

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

Budget Summary  
**Capital Funds**

The Capital Budgets 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 of 2025 and will incorporate a priority ranking of projects.

The budget included in this report includes a maintenance improvement for the Simkus Recreation Gym Floor, the scheduled replacement of the Evergreen Gymnasium Floor (per a current IGA), and the Pleasant Hill Park playground renovation.

An estimated transfer of operating funds to the capital fund in December of 2024 will leave the 2025 Capital Improvement Fund with approximately \$200,000 of unassigned funding for other projects. That balance will increase/change as the DCEO Member Initiative Grants are received. As of this date, we have been made aware of \$75,000 for capital improvements, \$25,000 for infrastructure improvements, and \$22,500 for safety improvements. We don’t “Budget” for those grants because of the unknown receipt of the funds.

FINAL PRIORITY	Board Direction for Projects	Cost
1	Fitness Center Floor	\$ 75,000
2	CCWP Bucket Feature	\$ 45,000
3	Armstrong Baseball Hub	\$ 175,000
4	SRC Locker Rooms	\$ 55,000
5	Evergreen Shoreline	\$ 433,000
6	CCWP Bathrooms/Locker Rooms	TBD
7	Armstrong Pickleball Enhancement	\$ 40-55,000



CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

32 -CAPITAL IMPROVEMENTS FUND  
CAPITAL IMPROVEMENTS

	2021	2022	2023	2024			2025	
	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	0	500,000	500,000	0	0	
TOTAL REVENUES	0	0	0	500,000	500,000	0	0	
<u>EXPENDITURES</u>								
5-00-00-710 ARMSTRONG PARK	0	0	0	0	155,600	0	0	
5-00-00-723 FOUNTAIN VIEW REC CENTER	0	0	0	0	71,050	0	0	
5-00-00-752 SIMKUS RECREATION CENTER	0	0	0	0	0	0	65,000	
5-00-00-755 EVERGREEN GYM	0	0	0	0	0	0	85,000	
5-00-00-774 PLEASANT HILL PARK IMPRO	0	0	0	0	24,701	0	185,000	
5-00-00-800 CAPITAL EQUIPMENT	0	0	0	0	77,651	0	0	
5-00-00-802 FURNITURE/FIXTURES/EQMT	0	0	0	41,355	42,519	0	0	
TOTAL EXPENDITURES	0	0	0	41,355	371,521	0	335,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	458,645	128,479	0	( 335,000)	
TOTAL REVENUES	0	0	0	500,000	500,000	0	0	
TOTAL EXPENDITURES	0	0	0	41,355	371,521	0	335,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	458,645	128,479	0	( 335,000)	

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

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

42 -2010 REFERENDUM CAPITAL  
CAPITAL PROJECTS

		(----- 2024 -----)					(----- 2025 -----)		
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-00-00-413	TRANSFER-IN	0	0	0	0	0	0	210,000	_____
4-00-00-420	INTEREST	33	0	0	0	0	0	0	_____
4-00-00-462	GRANTS	107,136	0	0	0	0	0	0	_____
4-00-00-489	PROCEEDS-LAND/FACILITY S	<u>0</u>	<u>602,042</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL REVENUES		107,169	602,042	0	0	0	0	210,000	_____
<u>EXPENDITURES</u>									
5-00-00-714	SHORELINE RESTORATION	0	0	21,750	0	0	0	0	_____
5-00-00-722	COMMUNITY PARK	40,522	3,523	0	0	0	0	0	_____
5-00-00-723	FOUNTAIN VIEW REC CENTER	55,920	0	0	0	0	0	0	_____
5-00-00-734	MITCHELL LAKE PATHWAY	115,090	13,350	0	0	0	0	0	_____
5-00-00-735	BIERMAN PARK PATHWAY	0	13,300	0	0	0	0	0	_____
5-00-00-746	PRESCHOOL IMPROVEMENTS	59,281	0	0	0	0	0	0	_____
5-00-00-752	SIMKUS RECREATION CENTER	0	36,811	0	0	0	0	0	_____
5-00-00-753	CORAL COVE WATER PARK	4,900	0	0	0	0	0	0	_____
5-00-00-754	ELK TRAIL RECREATION CEN	5,602	0	0	0	0	0	0	_____
5-00-00-755	EVERGREEN GYM	26,000	26,000	0	86,000	0	0	0	_____
5-00-00-758	COYOTE CROSSING MINI GOL	11,371	34,818	0	0	0	0	0	_____
5-00-00-760	MCCASLIN PARK IMPROVEMEN	0	0	108,814	0	0	0	0	_____
5-00-00-762	PARKS/PLAYGROUNDS	<u>124,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL EXPENDITURES		443,126	127,801	130,564	86,000	0	0	0	_____
REVENUE OVER/(UNDER) EXPENDITURES		( 335,957)	474,241	( 130,564)	( 86,000)	0	0	210,000	

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

42 -2010 REFERENDUM CAPITAL  
 REPAIR/REPLACEMENT-CAP

		(----- 2024 -----)					(----- 2025 -----)		
		2021	2022	2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	MANAGEMENT
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
<u>REVENUES</u>									
4-11-00-420	INTEREST	11,728	466	0	0	0	0	0	
4-11-00-481	RECOVERY OF COST	<u>0</u>	<u>46,000</u>	<u>28,429</u>	<u>0</u>	<u>6,034</u>	<u>0</u>	<u>0</u>	
	TOTAL REVENUES	11,728	46,466	28,429	0	6,034	0	0	
<u>EXPENDITURES</u>									
5-11-00-704	PATHWAYS/PARKING LOTS	20,944	0	0	0	0	0	0	
5-11-00-714	SHORELINE RESTORATION	37,630	0	0	0	5,220	0	0	
5-11-00-723	FOUNTAIN VIEW REC CENTER	280,747	0	0	0	0	0	0	
5-11-00-800	CAPITAL EQUIPMENT	<u>76,044</u>	<u>48,420</u>	<u>168,984</u>	<u>37,500</u>	<u>45,385</u>	<u>0</u>	<u>0</u>	
	TOTAL EXPENDITURES	415,365	48,420	168,984	37,500	50,605	0	0	
REVENUE OVER/(UNDER) EXPENDITURES		( 403,637)	( 1,954)	( 140,555)	( 37,500)	( 44,571)	0	0	

CARROL STREAM PARK DISTRICT  
PROPOSED BUDGET WORKSHEET  
AS OF: NOVEMBER 30TH, 2024

42 -2010 REFERENDUM CAPITAL  
CAPITAL PROJECTS 2021

	2021	2022	2023	(----- 2024 -----)		(----- 2025 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<b>REVENUES</b>								
4-75-00-420 INTEREST	471	34,794	102,414	15,000	37,916	0	0	
4-75-00-461 DONATIONS	0	0	1,000	0	0	0	0	
4-75-00-462 GRANTS	0	0	974,500	1,278,033	328,033	0	0	
4-75-00-483 BOND PROCEEDS	<u>3,703,092</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	3,703,563	34,794	1,077,914	1,293,033	365,949	0	0	
<b>EXPENDITURES</b>								
5-75-00-704 PATHWAYS/PARKING LOTS	0	5,760	0	156,000	156,000	0	0	
5-75-00-722 COMMUNITY PARK	0	92,430	1,717,110	1,194,845	249,969	0	0	
5-75-00-734 MITCHELL LAKE PATHWAY	44,331	0	0	0	0	0	0	
5-75-00-735 BIERMAN PARK PATHWAY	0	297,315	18,624	0	0	0	0	
5-75-00-736 VETERANS PARK PATHWAY	0	0	3,304	0	0	0	0	
5-75-00-753 CORAL COVE WATER PARK	4,000	933,514	376,450	3,148	0	0	0	
5-75-00-758 COYOTE CROSSING MINI GOL	0	6,500	0	0	0	0	0	
5-75-00-760 MCCASLIN PARK IMPROVEMEN	0	23,200	558,589	0	0	0	0	
5-75-00-762 PARKS/PLAYGROUNDS	0	255,605	61,700	0	0	0	0	
5-75-00-766 GENERAL/PARK INFRASTRUCT	0	31,405	0	0	0	0	0	
5-75-00-772 WALTER PARK	0	744	53,551	686,169	888,226	0	0	
5-75-00-773 APPOMATTOX PARK	0	0	9,037	11,963	0	0	0	
5-75-00-800 CAPITAL EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,070</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL EXPENDITURES	48,331	1,646,473	2,798,365	2,077,194	1,294,195	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	3,655,232	( 1,611,680)	( 1,720,451)	( 784,161)	( 928,246)	0	0	
TOTAL REVENUES	3,822,460	683,302	1,106,343	1,293,033	371,983	0	210,000	
TOTAL EXPENDITURES	<u>906,822</u>	<u>1,822,695</u>	<u>3,097,913</u>	<u>2,200,694</u>	<u>1,344,800</u>	<u>0</u>	<u>0</u>	
REVENUE OVER/(UNDER) EXPENDITURES	2,915,639	( 1,139,393)	( 1,991,569)	( 907,661)	( 972,817)	0	210,000	

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

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 funding that will be held for the future renovation of Appomattox Park. The City of Winfield has donated funds that will be used towards Pleasant Hill Park for new homes adjacent to that park.

**Special Recreation Fund**

Suggested Target Balance:	<u>per plans and needs</u>
Estimated 2024 Starting Balance:	<u>\$ 30,159</u>
Budgeted 2025 Ending Balance:	<u>\$ 3,121</u>

CARROL STREAM PARK DISTRICT  
 PROPOSED BUDGET WORKSHEET  
 AS OF: NOVEMBER 30TH, 2024

35 -CASH IN LIEU  
 CASH IN LIEU

	2021	2022	2023	2024			2025	
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	MANAGEMENT BUDGET
<u>REVENUES</u>								
4-00-00-461 DONATIONS	0	0	0	0	30,159	0	0	
TOTAL REVENUES	0	0	0	0	30,159	0	0	
<u>EXPENDITURES</u>								
5-00-00-774 PLEASANT HILL PARK IMPRO	0	0	0	0	0	0	27,038	
TOTAL EXPENDITURES	0	0	0	0	0	0	27,038	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	30,159	0	( 27,038)	
TOTAL REVENUES	0	0	0	0	30,159	0	0	
TOTAL EXPENDITURES	0	0	0	0	0	0	27,038	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	30,159	0	( 27,038)	

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

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 2025 Proposed Budget, and will ask for your formal approval through the Budget & Appropriation Ordinance at the January 13, 2025 regular board meeting.

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

- **2025 Proposed Budget**
- **2025 Organizational Chart**
- **2025 Full-Time and Part-Time Wage Scales**