



**Palatine Park District**

**Annual Budget**

January 1, 2025 – December 31, 2025

**Park Board of Commissioners**

Terry Ruff, President  
Jennifer Rogers, Vice-President  
Greg Sammons, Commissioner  
Joe Petricca, Commissioner  
Susan Gould, Commissioner

Palatine Park District  
250 E. Wood Street  
Palatine, IL 60067  
847.991.0333

Our mission is to provide a variety of safe, enjoyable, and affordable parks, programs, and recreational facilities that will enhance the quality of life by promoting good health and well-being for all residents and visitors while being fiscally responsible stewards of community assets and tax dollars.

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**Palatine Park District  
2025 Operating Budget  
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**Palatine Park District  
Leadership Team**

**Administration**

Ben Rea, Executive Director

Lisa Allie, Executive Assistant

**Finance**

Andrea Fisher, Director of Finance, Treasurer

Sonia Austin, Superintendent of Finance

**Recreation & Facilities**

Colleen Palmer, Director of Recreation and Facilities

Katie Waszak, Superintendent of Recreation Programming

Joshua Ludolph, Superintendent of Recreation Facilities

**Parks**

Jim Holder, Director of Parks and Planning

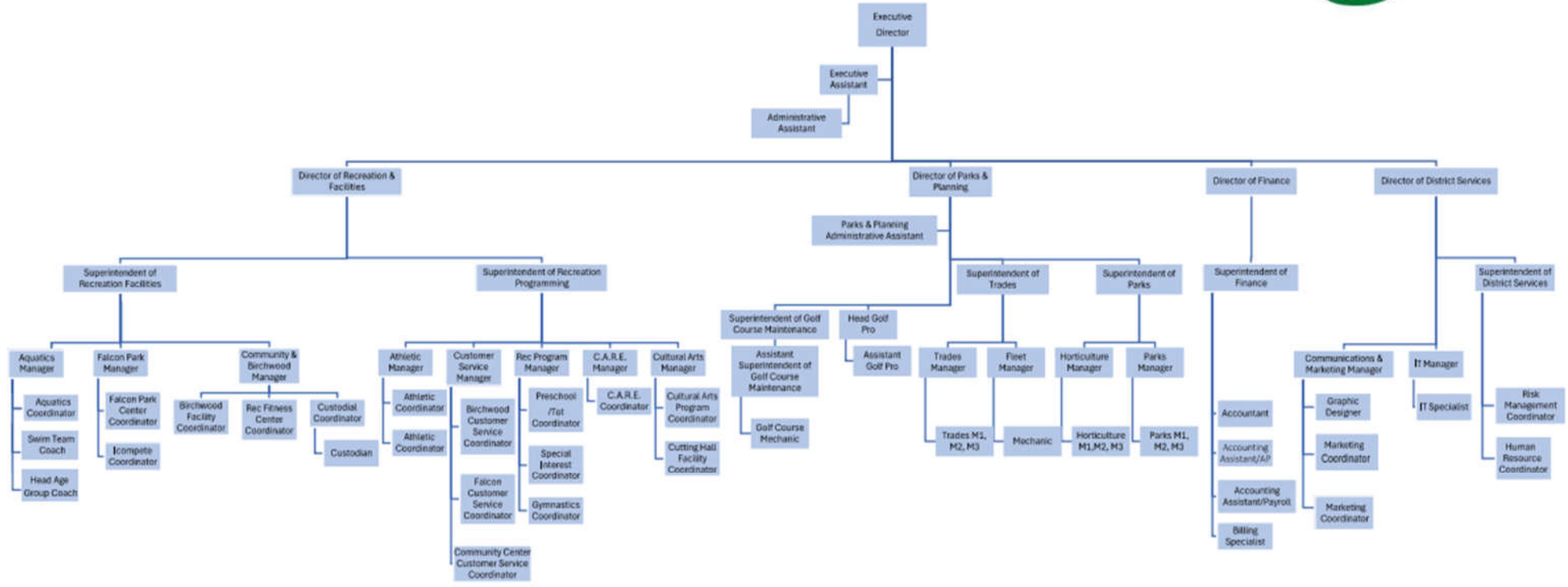
Amy Vito, Superintendent of Parks

**District Services**

Michelle Eckelberry, Director of District Services

Dayell Houzenga, Superintendent of District Services

# Palatine Park District Organization Chart



## **PALATINE PARK DISTRICT DISTRICT PROFILE**

### **History:**

Palatine Park District, founded in 1945, is principally located in the Village of Palatine. Palatine's population in 1945 was 3,000. Two years later, in 1947, the District acquired its first park, Community Park, and offered five recreation programs/classes. In 1962, the District employed its first full-time director and by 1964 had adopted its first master plan.

The eight-year period from 1966 through 1974 reflects the District's fastest growth. During that time, Palatine Hills Golf Course, Birchwood Recreation Center, fourteen parks, Palatine Trail, and Family Aquatic Center were added to the District's inventory of Parks and Facilities.

After consolidating with Palatine Rural Park District in 1975, the District purchased and renovated its present location on Wood Street (previously Palatine High School) in 1977. In 2016 the Village upgraded its facility, which is connected to the Park District. The District took the opportunity to upgrade its own facility at a cost approximating \$1.3 million. This cost is being paid over a period of ten years.

A major highlight includes the execution of an Intergovernmental Agreement (IGA) with the Village of Palatine to develop the Combined Services Facility which houses the District's Parks Department and the Village's Public Works Department. The District also built its third recreation center, Falcon Park, which began to serve the North side of the community in 2010.

In 2015, the Park District completed its Comprehensive Master Plan and soon thereafter executed an Intergovernmental Agreement (IGA) to utilize Harper College's Wellness Center, primarily its pool, as a partner, along with Northwest Community Hospital in a joint venture. The District also obtained funding to make a significant capital contribution. The entire facility had its public grand opening on September 10, 2018.

In 2018, the District was notified that it had successfully passed the review to become an accredited agency by the Illinois Association of Park Districts (IAPD). This distinction reflects the successful completion of one of the District's long-term primary goals. The District received public recognition at IAPD's annual conference in January 2019. In 2020, the Palatine Park District won the IAPD Best of the Best Award. The District also celebrated 75 years of Parks, Recreation, and Open Space service to the Palatine community.

### **Governance:**

A five-member volunteer Board of Commissioners establishes Park District policy and strategic direction and creates the ordinances that govern the Park District. Commissioners serve staggered terms of six years with elections every two years.

The Board determines the long-term direction of the Park District, elects Board officers, and appoints the Executive Director, as well as the District's attorney and auditor. With occasional exceptions, the Park Board meets on the second and fourth Monday of each month.

The present Park Board is led by President Terry ruff, Vice President Jennifer Rogers, Commissioners Susan Gould, Greg Sammons and Joe Petricca.

**Population:** Results from the 2020 official census taken for the Park District, based upon the most recent available information, the Park District serves a population of approximately 83,000.

**Boundaries:** The District is 30 miles outside of Chicago in Northwest Cook County. In addition to the Village of Palatine, the District serves portions of the Village of Arlington Heights, the City of Rolling Meadows, the Village of Schaumburg, the Village of Deer Park, the Village of Hoffman Estates, Barrington and the Village of Inverness.

**Demographics:** According to the latest available data, the Park District serves a community with a median household income of \$92,621 and median home value of \$333,000 (Palatine only) both of which are above the County and State Averages. Palatine Park District has approximately 29,058 housing units. The composition of the Community is 63.9% Caucasian, 19.6% Hispanic alone, 12.9% Asian, 3.1% Black or African. The remaining .05% represents Indian, Islanders, and mixed-race individuals.

**Real Estate:** Tax year 2023 Equalized Assessed Valuation (EAV) of real estate is \$2,792,779,800 which reflects an increase of 3% from the prior year. Approximately 18% of the Assessed Valuation comes from Commercial and Industrial Property and 82% is from residential real estate.

**Tax Rate:** The 2023 tax rate was \$.637 per \$100 of assessed value.

**Fiscal Year Budget:** The fiscal year begins on January 1 and concludes on December 31. The total budget for 2025 is \$38.1 million with an operating budget of \$29.2 million, a capital improvement and repair budget of \$4.9 million, and a debt retirement budget of \$4.0 million. Transfers between funds total \$5.3 million are included in both the revenue and expenditure totals in the respective funds.

**Debt Rating:** The District occasionally issues General Obligation Bonds or Debt Certificates for capital improvements and holds an Aa1 bond rating from Moody's Investor Services on its outstanding debt. The District proposes to issue its annual roll over short-term non-referendum debt in 2024, but no other debt issue is planned.

**Park Resources:** The District owns 522.05 acres of land and leases an additional 285.58 acres from various agencies including the Metropolitan Water Reclamation District. The

District operates and maintains 50 parks and facilities, including an 18-hole championship golf course with pro shop, clubhouse and driving range (Palatine Hills Golf Course); a fitness center; three recreation centers (Community Center, Birchwood Recreation Center, and Falcon Park Recreation Center); three outdoor aquatic facilities; one indoor aquatics facility; bicycle, hiking and nature trail (Palatine Trail); 431-seat auditorium (Cutting Hall Performing Arts Center); an outdoor amphitheater (Fred P. Hall Amphitheater); a historic museum (George Clayson House Museum and Library), a disc golf course, dog park, and natural marsh and prairie. While the District does not own the pool at Harper College, it made a Capital Contribution of \$9 million towards its construction and is committed to share in the Facility's operation in exchange for sole use and control of pool schedule and a revenue sharing fitness, health and wellness non- credit hour classes offered by the college.

**Programs/Facilities:**

Annually, the District offers over 2,500 recreational, arts, and community programs for all ages. Programs include summer camps, community and family events, music and art lessons, and a variety of athletic programming. The Park District works with several organizations and third parties to provide additional opportunities to the Community. This includes affiliate agencies representing baseball, football, lacrosse, biking, rugby, and soccer. The District also helps support the Palatine Historical Society and the Palatine Township Senior Citizens Council.

**Park District Offerings**

Other Recreational opportunities not program-driven include golf (Palatine Hills Golf Course), and entertainment at its auditorium (Cutting Hall Performing Arts Center) and amphitheater (Fred P. Hall Amphitheatre). In September 2018 the District, in cooperation with its partners, Harper College and Northwest Community Hospital, held the grand opening for the redeveloped Harper Recreation Center. This facility provides increased facility and programming opportunities for Park District residents which was identified in the District's needs assessment.

The Park District is a vital part of the community and invests efforts and resources to meet the needs of its residents. As the population ages, the Park District's focus on suitable program offerings and customer service will establish and increased goodwill within the community.

The Park District is a member of the Northwest Special Recreation Association (NWSRA) to provide recreational activities for residents with special needs.

**Community Outreach**

For the benefit of the community and to increase efficiencies, the District has entered into Intergovernmental Agreements for shared resources and facilities. Perhaps the largest of these agreements is for a shared facility with the Village of Palatine's Public Works Department and the District's Parks Department. The District further supports community civic groups and serves on the Chamber of Commerce, International Rotary Club, Kiwanis, Partners for Our Communities, Palatine Jaycees, and Lion's Club among others.



The Palatine Park Foundation is another source of community outreach provided by the District. Influential community members volunteer to serve the Foundation Board whose purpose is to raise funds to provide scholarships to residents in need and to assist in the completion of projects that the District does not have the resources to complete on its own.

**Staff**

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the day-to-day operations, policies, and strategic operating initiatives of the District along with full-time and part-time staff. The District employs several hundred part-time, seasonal, and temporary employees, as well as many volunteers in four departments: District Services, Finance, Parks and Planning, and Recreation and Facilities.

**Affiliations:**

Palatine Park District is a member of the National Recreation and Parks Association (NRPA), Illinois Park and Recreation Association (IPRA), Illinois Association of Park Districts (IAPD), Government Finance Officer Association (GFOA), Illinois Government Finance Officer Association (IGFOA), Illinois Public Benefit Cooperative (IPBC), and the Park District Risk Management Association (PDRMA).

**Contact**

Palatine Park District, 250 E. Wood St, Palatine, IL  
60067 Phone: 847.991.0333. Fax 847.991.2127  
Website: [www.palatineparks.org](http://www.palatineparks.org)



December 2, 2024

Board of Commissioners  
Palatine Park District  
Palatine, IL 60067

Honorable Commissioners:

The Annual Operating Budget of the Palatine Park District for the fiscal year ending December 31, 2025, has been prepared and is presented for your review in preparation for the Board Meeting commencing on December 9, 2024. This budget document presents the district's comprehensive financial plan to provide parks, facilities, programs, and recreation services to residents and participants during the upcoming fiscal year. It is a working document subject to deliberations and modifications before adoption on January 20, 2025. Any questions regarding any aspect of this budget should be directed to Ben Rea, Executive Director, at 847-496-6236 or Andrea Fisher, Director of Finance, at 847-496-6234.

The 2025 proposed budget provides a framework to deliver quality recreation opportunities to serve resident needs through sound fiscal management while meeting the limitations of a mandated tax cap. The tax cap for levy 2024 is 5% and staff is anticipating an additional 1% growth factor, however, for purposes of the budget, only a 5% increase in tax revenue has been assumed. In addition, EAV (Equalized Assessed Valuation) is expected to increase approximately 5% from last year. In addition, staff worked exceptionally hard this year budgeting for the impact of the final year of the minimum wage law on their programs and facilities. There are no other economic or legal issues negatively affecting the district.

Management and staff started the budget process in July. Review meetings were held throughout September and October. As is the case each year, the main goal was to limit expenditure increases and project realistically attainable revenue while maintaining high-quality programs and facilities, providing excellent customer service, maintaining a stable tax rate, maintaining assets, and rewarding high-performing staff.

Areas of focus for the upcoming year:

- 2025 Comprehensive Masterplan
- Completion of the Meadowlark Park Project
- 2025 Capital Projects/Purchases
- Full-Time Staff Hirings
- Continued Implementation of the 2024 Reorganization
- Policy Review/Updates
- Community Outreach/Special Events

This document is a summary of all individually prepared operating budgets. The Palatine Park District will continue its fiscally conservative approach to budgeting ongoing operations and capital improvement projects.

The budget book is divided into three major sections:

1. Informational section
2. Revenues and Expenditures by Categories
3. Budget by Fund and Department
  - General
  - Finance
  - Parks
  - Recreation & Facilities
  - Debt Service
  - Special Recreation
  - Capital

## **2025 Budget Overview**

### **Budget Summary:**

- Consolidated revenue for the twelve months ending 12/31/25 is \$37.4 million
- Consolidated expenditures for the twelve months ending 12/31/25 is \$38.1 million
- Capital expenditures are estimated to be \$4.9 million (included in the \$38.1 million)
- Tax support for the budget represents 58.0% of total operating revenues

### **Organization**

Palatine Park District divides its governmental operations into separate funds and account groups based on financial accountability. The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northwest Suburban Special Recreation Association (NWSRA), Park District Risk Management Association (PDRMA), and the Illinois Public Benefit Cooperative (IPBC) but does not exercise control over financial accountability for these agencies; therefore, their annual budgets are not included in this report.

### **Economic Condition and Outlook**

Given favorable proximity to the City of Chicago and suburban Cook County economic centers, the District's tax base is expected to remain healthy. The commercial/industrial sector comprises 17.9% of the tax base and includes corporate entities such Target, Wal-Mart, and an Amazon hub. The remaining tax base is residential with home values above the state and county averages. The District's unemployment rate compares favorably with the rest of the State of Illinois.

The District's Equalized Assessed Valuation (EAV) increased for the second year in a row, resulting in a 3% increase over 2023. Looking ahead to 2025, Cook County will reassess our EAV which may have a substantial impact on our EAV. Finally, in 2026, the Rand Corridor TIF will expire, and the Village of Palatine will inform us of the increased property tax receipts we'll receive. Staff will continue to monitor these impacts on our tax levy.

### **Acknowledgements**

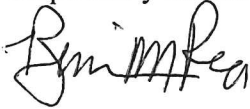
The department budgets and their supporting detail in this document are prepared as a management tool and are not legally required documents. Management uses this baseline to evaluate activities during the year to provide a

balanced program of leisure activities for Park District residents.

The process of developing the Palatine Park District Annual Budget is the annual opportunity for staff and officials to contemplate the District's past, present, and future. The budget is a critical document for the Park District as it defines all we do as an organization; serves as a statement of the organization's values; demonstrates the District's capabilities; and provides a guide to what we hope to achieve.

The 2025 Annual Budget was assembled by the Finance Department with the help of supervisors, managers, and superintendents. The Finance Department is responsible for preparing and presenting the budget, and preparing, distributing, and filing the Budget and Appropriation Ordinance. The preparation of this document would not be possible without the efforts of the Park District staff and the support of its Board of Commissioners.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ben Rea". The signature is written in a cursive style with a large initial "B" and "R".

Ben Rea  
Executive Director

## **PALATINE PARK DISTRICT BUDGET OVERVIEW GUIDELINES AND PROCESSES**

### **Introduction**

The narrative and objectives in this document align with the Park District's mission *to provide a variety of safe, enjoyable and affordable parks, programs, and recreational facilities that will enhance the quality of life by promoting good health and well-being for all residents and visitors while being fiscally responsible stewards of community assets and tax dollars*. This document is meant to support the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing and board vote anticipated to occur on January 20, 2025. At least thirty days before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Park District's Administrative Offices, 250 E. Wood Street, Palatine, Illinois as well as on its website. The Budget and Appropriation Ordinance must be adopted before the end of the first quarter of each year and filed with the Cook County Clerk within 30 days of adoption.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the ordinance. The District's chief fiscal officer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees. Further, the District appropriates 10% more than the budget to accommodate the unforeseeable.

State law prohibits further appropriation at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners, with a two-thirds majority vote, has the authority to transfer items in any fund in the appropriation ordinance. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted.

The Park District uses a detailed line-item budget for accounting, expenditure control, and financial reporting with a modified accrual basis of accounting. Specific detail supporting this document is maintained within its finance software.

### **Budget Planning Process**

The preparation of the 2025 budget began with a kickoff budget meeting on July 15, 2024. After the meeting staff entered their budget and completed their input on August 30, 2024. Throughout September and early October, department Directors and Superintendents met with their managers to review the budgets and make necessary updates. In October, Leadership reviewed budgets and implemented the Capital Replacement and Improvement Plan. The budget, capital plan, and forecast will be utilized to ensure the District's long-term strategies are met.

## **Accounting System and Budgetary Control**

Monthly, management reviews the budget to actual comparisons to ensure accuracy and performance of programs and facilities.

Program fees and taxes are proposed each year to exceed general operating expenses resulting in an operating surplus. One-time or non-operating revenues, affiliate user fees, excess unrestricted reserves, and debt issuances are sources of funding for the Park District's Capital Plan. Capital improvements are discretionary spending while operating expenses are driven by programs desired by the community.

A combination of user fees, retail sales, miscellaneous revenues, investment income, and taxes provide the District's revenue sources. Property tax is the primary source of revenue for general operations. Historically, the property tax levy for operations has increased annually by approximately the rate of inflation.

## **Financial Policies**

A series of financial policies and procedures outline processes for financial planning, treatment of revenue streams, and control of expenditures. Each year the Park District is required to adopt an Annual Budget which is prepared, reviewed, and presented to the Park Board. Facilities and other fixed assets are assessed regularly to protect and maintain major capital assets. All of Palatine Park District's finance policies can be found in chapter 2.11 of the District's Administrative Policy Manual.

## **Balanced Budget**

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations primarily funds capital improvement needs. The District continues to move annual surplus funds to the Capital Projects Fund to ensure compliance with the District's Fund Balance Policy and future sustainability.

## **Long-Range Planning**

The Park District values long-range planning. Each year the District reviews and revises its ten-year capital plan that supplements the yearly budget and determines future funding needed for the Capital Improvement Plan. Finance staff meet regularly with its municipal advisor to manage debt to its best advantage.

## **Asset Inventory**

The Park District annually updates and maintains its records of personal and real property owned. Major capital assets, including recreation facilities, support facilities, open recreation venues, and the vehicle fleet are reviewed annually for repair. Older facilities are assessed to develop long-term plans for renovation or expansion. When the District deems real property no longer

usable, it follows State guidelines to declare said property as surplus. The Board, by ordinance, must declare the property surplus before the District can dispose of it.

### **Property Tax**

The Park District is primarily funded through real estate taxes and fees for services. The District has little or no control over the diversity of the tax base, except to participate in tax incentives from the Village or County to attract or retain business. Taxes are assessed twice annually, in the late winter and early fall. The District's goal on an annual basis is for operating revenues (currently 42%) to equal the amount received via property taxes (58%) 50/50 ratio.

### **Fees for Services**

The Park District subscribes to a policy of varied fees for services. The District charges user fees for recreation activities. Non-residents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff constantly monitors its local competition to ensure that programs are priced fairly. Staff may set fees higher if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. Fees for programs that do not equal or exceed their direct costs are reviewed regularly by staff.

### **Diversity of Revenue**

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples include grants, contributions to capital projects, cell tower fees, development impact fees, and sponsorship along with advertising dollars. The District explores grant opportunities to defray costs of eligible projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance.

### **Operating Revenue**

The District uses many methods to determine program fees. The District looks at each offering based on the expected level of subsidy needed to support it. This level goes anywhere from 100% subsidies provided for such things as special events to offerings whose expectations reflect complete cost recovery such as golf lessons or personal training. Most programs fall between those extremes and are partially subsidized by tax dollars with the goal being that each program group realizes a 30% net profit. That net profit is used to help defray indirect costs and overhead. Supply and demand and competition figure prominently in the development of program fees.

### **Cash Management**

The District has a cash management system based on a rolling analysis of the activity. The purpose of the system is to understand the normal pattern of expenditures and maximize investment return. The District has developed a two-year ladder so that investment maturities match large expenditures such as bond payments and payroll expense. The result of this program becomes apparent in this budget with a significant increase to investment income. Staff meets regularly

with the Board and its consultant and adjusts the active plan as needed. When the District issues debt, cash is still managed to maximize return by investing bond proceeds to mature as anticipated expenses are incurred.

### **Debt Issuance**

The real estate tax base supports facility improvements, while program fees support recreation activities. Therefore, costs associated with acquiring and improving long-term, fixed assets are normally funded with the issuance of debt and/or surplus operations. As part of its due diligence, the Park Board reviews its existing obligation structure and future liability levels before deciding to issue new debt. Staff regularly reviews existing debt issues for potential refunding opportunities. Beyond the annual “rollover” issuance, the District anticipates no further issuances in 2025. The District received its last bond rating, Aa1, from Moody’s as part of its last significant issuance in 2018. The District’s philosophy is to update its rating only as needed to support bond issuances and the like.

### **Fund Balance**

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unanticipated expenses. The level of reserves is outlined in the District’s Fund Balance Policy. As it relates to the policy, as of December 31, 2023, the District will be carrying significant balances above what the policy dictates. As needed, the District can transfer unassigned balances to better meet the needs of the District. The 2025 budget includes a \$2M transfer from the Corporate Fund, a \$1.75M transfer from the Recreation Fund, and a \$231k transfer from the Special Recreation Fund, to help fund the 2025 Capital Projects.

### **Expenditure Accountability**

The Park District regularly compares financial results to the budget. Program information, year-to-date revenues and expenses, and projected year-end results are discussed at the Leadership level and brought to program coordinators and other staff as necessary. Staff is accountable for immediately notifying management if large variances exist. Tracking of capital improvement project expenditures are provided periodically throughout the year and no new projects are undertaken without the approval of the Executive Director. In addition, the Finance Department prepares monthly financial statements for the Board of Commissioners to review.

### **Overview**

Each year, the District invests its resources in projects that will help maintain and/or improve existing infrastructure. The Board of Commissioners adheres to a policy that facility improvements will be provided from the real estate tax base, and program fees will support costs of operating the recreation activities. Therefore, costs associated with acquiring and improving long-term fixed assets are met primarily with the issuance of debt and surplus from operations.



**Palatine Park District  
Estimated 2024 Tax Levy  
2025 Proposed Budget**

Real estate tax provides 58% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners and filed with the Cook County Clerk by the third Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

The tax cap for the 2024 levy is 3.4% and we anticipate 1.6% in new growth within the community. Therefore, staff budgeted real estate taxes to increase by 5% over 2023 with a 98% collection rate.

Staff estimates that due to the Tax Cap Limitation Act, the final Park District levy rate will be approximately .6689 (up from .6427 in 2023) per \$100 of equalized assessed valuation. This increase in the tax rate would increase Palatine homeowner's tax bills. A breakdown of tax bills for the average homeowner is as follows:

		2024 Levy
Formula used to calculate taxes:		
Estimated Market Value		300,000
Assessment Level		10%
Proposed Assessed Valuation		30,000
State Equalizer		3.0163
Equalized Assessed Valuation		90,489
Homestead Exemption		(10,000)
Park District Tax Rate		0.669%
Approximate Park District Taxes	\$	538

Home Valued At:	Assessed Value	Less Homestead Exemption	2025 Estimated Tax Rate	2025 Estimated Tax Bill
250,000	75,408	65,408	0.6689	437.51
300,000	90,489	80,489	0.6689	538.39
400,000	120,652	110,652	0.6689	740.15
500,000	150,815	140,815	0.6689	941.91
600,000	180,978	170,978	0.6689	1,143.67
700,000	211,141	201,141	0.6689	1,345.43
800,000	241,304	231,304	0.6689	1,547.19



Palatine Park District

# 2025 Budget - Fund Summary

	Corporate	Recreation	Debt	Special Recreation	Capital	Affiliate	Total
<b>Revenue</b>							
10 - PROPERTY TAX	9,887,914	5,134,404	2,359,615	1,110,904	160,000	0	18,652,837
11 - REPLACEMENT TAX	214,817	0	0	0	0	0	214,817
12 - FEES AND CHARGES	0	7,993,404	0	0	0	332,857	8,326,261
13 - AFFILIATE CONTRACTS	111,000	0	0	0	0	0	111,000
14 - FUND RAISING / SPONSORS	2,000	21,500	0	0	0	0	23,500
15 - OTHER REVENUE	71,310	139,099	0	0	618,960	0	829,369
16 - INTEREST ON INVESTMENTS	1,021,775	0	0	0	0	0	1,021,775
17 - FACILITY RENTALS AND CHARGES	0	901,831	0	0	75,048	0	976,879
36 - DEBT SERVICE	0	0	1,839,890	0	0	0	1,839,890
78 - DUE FROM / TO OTHER FUNDS	1,277,578	0	0	0	3,980,888	0	5,258,466
79 - PPD CHARGES - AFFILIATES	74,095	0	0	0	81,824	0	155,919
<b>Revenue Total:</b>	<b>12,660,489</b>	<b>14,190,238</b>	<b>4,199,505</b>	<b>1,110,904</b>	<b>4,916,721</b>	<b>332,857</b>	<b>37,410,713</b>
<b>Expense</b>							
12 - FEES AND CHARGES	0	2,775	0	0	0	0	2,775
20 - PAYROLL	4,533,444	7,697,678	0	0	0	12,960	12,244,082
21 - BENEFITS	1,472,018	1,633,554	0	0	0	0	3,105,572
31 - BENEFIT RELATED EXPENSES	5,820	0	0	0	0	0	5,820
36 - DEBT SERVICE	1,278,578	0	2,697,615	0	0	0	3,976,193
39 - NON-CURRENT CHARGES	0	0	0	0	0	0	0
40 - SUPPLIES	819,932	1,005,719	0	0	0	42,085	1,867,736
72 - PURCHASED SERVICES	2,940,875	2,748,135	0	482,638	160,000	205,460	6,537,109
74 - FACILITY CHARGEBACK	0	0	0	0	0	0	0
75 - EQUIPMENT	118,550	93,885	0	0	0	0	212,435
76 - CAPITAL	0	0	0	0	4,727,608	0	4,727,608
77 - OTHER / DISCOUNTS	0	97,000	0	0	0	3,300	100,300
78 - DUE FROM / TO OTHER FUNDS	2,000,000	1,750,000	1,277,578	230,888	0	0	5,258,466
79 - PPD CHARGES - AFFILIATES	0	9,150	0	0	0	55,350	64,500
<b>Expense Total:</b>	<b>13,169,218</b>	<b>15,037,896</b>	<b>3,975,193</b>	<b>713,526</b>	<b>4,887,608</b>	<b>319,155</b>	<b>38,102,596</b>
<b>Report Surplus (Deficit):</b>	<b>-508,729</b>	<b>-847,658</b>	<b>224,312</b>	<b>397,377</b>	<b>29,113</b>	<b>13,702</b>	<b>-691,883</b>

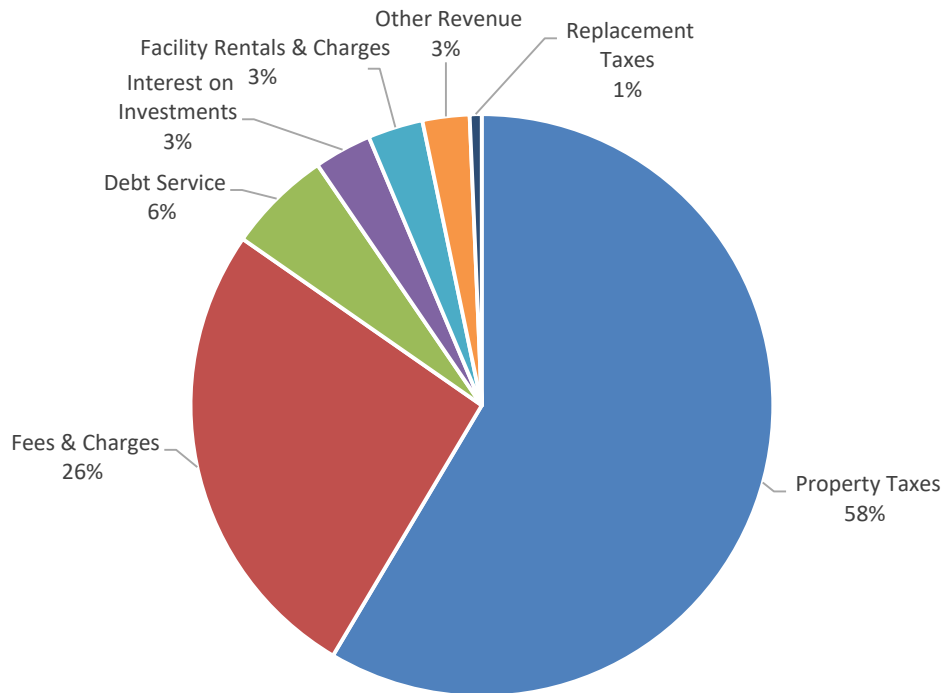


# 2025 Budget - Districtwide

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
10 - PROPERTY TAX	17,427,670	17,133,180	18,113,492	17,661,763	18,652,837
11 - REPLACEMENT TAX	606,591	449,403	383,106	180,419	214,817
12 - FEES AND CHARGES	7,021,333	7,894,802	8,348,462	7,404,678	8,326,261
13 - AFFILIATE CONTRACTS	116,000	126,000	111,000	0	111,000
14 - FUND RAISING / SPONSORS	26,265	17,115	37,150	18,080	23,500
15 - OTHER REVENUE	225,971	220,729	719,654	92,016	829,369
16 - INTEREST ON INVESTMENTS	249,028	1,253,190	1,174,500	1,188,268	1,021,775
17 - FACILITY RENTALS AND CHARGES	947,691	1,198,758	1,073,282	908,402	976,879
36 - DEBT SERVICE	0	0	0	0	1,839,890
78 - DUE FROM / TO OTHER FUNDS	3,996,792	6,616,347	6,500,000	3,638,008	5,258,466
79 - PPD CHARGES - AFFILIATES	163,459	124,743	185,420	10,987	155,919
<b>Revenue Total:</b>	<b>30,780,799</b>	<b>35,034,269</b>	<b>36,646,065</b>	<b>31,102,621</b>	<b>37,410,713</b>
<b>Expense</b>					
12 - FEES AND CHARGES	2,059	2,796	2,610	2,938	2,775
20 - PAYROLL	9,073,476	10,103,121	11,447,078	8,652,026	12,244,082
21 - BENEFITS	2,429,684	2,381,671	2,780,456	2,125,164	3,105,572
31 - BENEFIT RELATED EXPENSES	1,092	869	3,600	494	5,820
36 - DEBT SERVICE	2,100,170	2,106,031	2,082,583	256,904	3,976,193
39 - NON-CURRENT CHARGES	-409,052	0	0	0	0
40 - SUPPLIES	1,457,990	1,592,847	2,002,415	1,368,775	1,867,736
72 - PURCHASED SERVICES	4,667,160	8,212,119	6,570,109	3,990,626	6,537,109
74 - FACILITY CHARGEBACK	9,315	0	0	0	0
75 - EQUIPMENT	110,847	131,352	243,410	84,420	212,435
76 - CAPITAL	3,093,934	3,315,720	7,662,830	4,362,286	4,727,608
77 - OTHER / DISCOUNTS	63,669	90,478	95,000	95,116	100,300
78 - DUE FROM / TO OTHER FUNDS	3,996,792	6,616,518	6,500,000	3,638,008	5,258,466
79 - PPD CHARGES - AFFILIATES	82,649	98,709	109,065	9,720	64,500
99 - DISCREPANCY	0	96	0	0	0
<b>Expense Total:</b>	<b>26,679,783</b>	<b>34,652,327</b>	<b>39,499,156</b>	<b>24,586,476</b>	<b>38,102,596</b>
<b>Report Surplus (Deficit):</b>	<b>4,101,016</b>	<b>381,942</b>	<b>-2,853,091</b>	<b>6,516,146</b>	<b>-691,883</b>

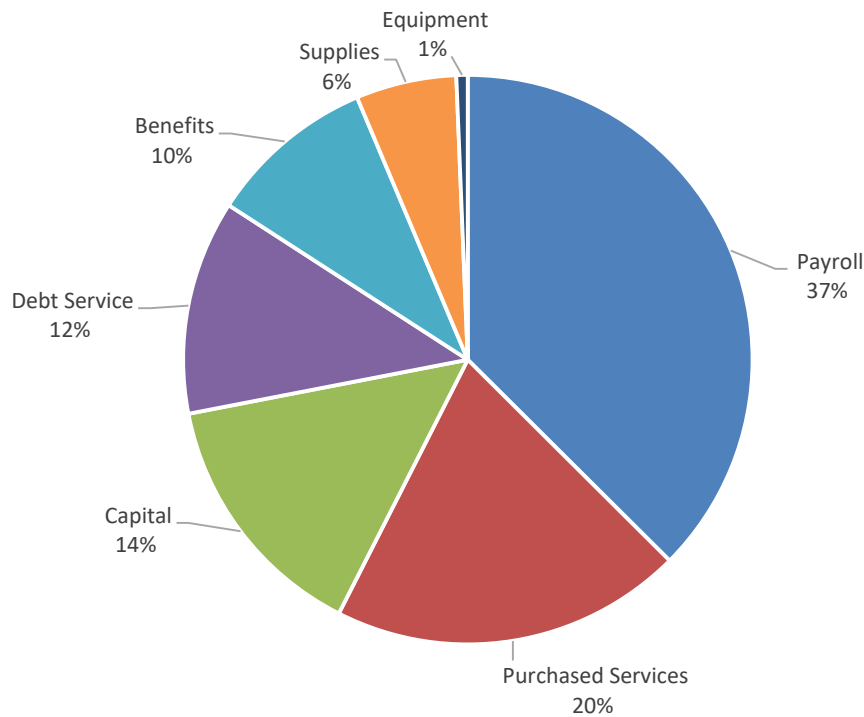
	<b>Fund Summary</b>				
	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Fund</b>					
01 - General Fund	-4,246,448	2,039,804	-969,041	4,064,079	-508,729
02 - Recreation Fund	297,050	-2,504,335	-145,046	3,728,017	-847,658
05 - Debt Service	-165,566	-20,081	305,382	530,946	224,312
07 - Special Recreation	68,310	117,839	-627,770	347,234	397,377
09 - Capital Projects	-44,248	-44,894	-1,441,336	-2,612,121	29,113
19 - Affiliate Programs Fund	-10,114	29,726	24,720	39,276	13,702
<b>Report Surplus (Deficit):</b>	<b>4,101,016</b>	<b>381,942</b>	<b>-2,853,091</b>	<b>6,097,431</b>	<b>-691,883</b>

## Palatine Park District Revenues By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Property Taxes	15,818,121	16,362,057	17,338,144	18,113,492	18,652,837
Fees & Charges	5,848,382	7,330,342	8,143,251	8,348,462	8,326,261
Debt Service	-	-	-	-	1,839,890
Interest on Investments	280,000	190,000	407,340	1,174,500	1,021,775
Facility Rentals & Charges	987,823	1,016,401	999,900	1,073,282	976,879
Other Revenue	350,476	342,632	292,894	719,654	829,369
Replacement Taxes	142,090	142,090	320,000	383,106	214,817
PPD Charges - Affiliates	165,845	174,267	185,420	185,420	155,919
Affiliate Contracts	106,000	111,000	111,000	111,000	111,000
Fundraising/Sponsorships	32,000	36,950	36,950	37,150	23,500
<b>Operating Revenues</b>	<b>\$ 23,730,737</b>	<b>\$ 25,705,739</b>	<b>\$ 27,834,899</b>	<b>\$ 30,146,066</b>	<b>\$ 32,152,247</b>
Due To/From	1,209,832	1,416,499	1,544,189	6,500,000	5,258,466
<b>Total Revenues</b>	<b>\$ 24,940,569</b>	<b>\$ 27,122,238</b>	<b>\$ 29,379,088</b>	<b>\$ 36,646,066</b>	<b>\$ 37,410,713</b>

# Palatine Park District Expenditures By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Payroll	5,714,981	6,327,815	6,459,478	11,447,078	12,244,082
Purchased Services	4,971,049	5,161,038	5,730,111	6,570,109	6,537,109
Capital	4,028,092	4,513,402	4,656,058	7,662,830	4,727,608
Debt Service	2,122,146	2,100,345	2,080,339	2,082,583	3,976,193
Benefits	1,563,449	1,425,332	1,533,670	2,780,456	3,105,572
Supplies	1,570,566	1,803,985	1,948,007	2,002,415	1,867,736
Equipment	210,652	201,050	175,398	243,410	212,435
Other/Discounts	67,000	66,000	73,000	95,000	100,300
PPD Charges - Affiliates	90,449	108,098	113,285	109,065	64,500
Benefit Related Expenses	2,820	2,820	2,820	3,600	5,820
Fees & Charges	3,590	3,380	3,550	2,610	2,775
Operating Expenditures	<b>\$ 20,344,794</b>	<b>\$ 21,713,265</b>	<b>\$ 22,775,716</b>	<b>\$ 32,999,156</b>	<b>\$ 32,844,130</b>
Due To/From	1,210,014	2,416,499	2,544,189	6,500,000	5,258,466
<b>Total Expenditures</b>	<b>\$ 21,554,808</b>	<b>\$ 24,129,764</b>	<b>\$ 25,319,905</b>	<b>\$ 39,499,156</b>	<b>\$ 38,102,596</b>

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The Administration department is responsible for helping to formulate policy for Board of Commissioner consideration and approval, administer policies and procedures, provide direction and guidance for the agency, implement initiatives derived from the agency masterplan and the Board of Commissioners, and interact with community civic groups and organizations.

The following rationales are offered for line items that have significant increases from Fiscal Year 2024:

- **Legal Expense Administration-** The line item was increased to account for counsel's review of policies/procedures, legal questions, intergovernmental or other agreements, and potential litigation
- **Professional Planning Service-** The comprehensive masterplan consultant fees account for most of the increase in this line item. Additional professional service funds are also budgeted for initiatives that may arise from the planning process
- **Staff Development-** In Fiscal Year 2024 there were two training accounts within the Administration area. The accounts were combined for Fiscal Year 2025 and resulted in an increase in the remaining line item. Training levels were budgeted consistently with 2024 levels



### **Significant Changes**

The Finance Department has undergone noteworthy changes regarding the 2025 budget. The Customer Service team was moved from Finance to Recreation therefore all staff-related expenses have been moved to the Recreation fund. Accounts that were significantly decreased with the reorganization include F/T Wages, P/T Wages, Healthcare, IMRF, FICA, and office supplies.

### **Revenues**

In addition, to reorganization impacts, interest on investments has increased as staff have strategically invested idle cash while the investment rates were high. We will continue to receive interest income from those investments through 2025.

### **Expenditures**

Staff development was increased in the 2025 budget. It was previously budgeted in the Executive budget therefore it was moved to Finance and increased to promote continuing education for the finance team. Professional dues were also increased to encourage finance team members to join professional organizations for networking and training purposes. The Paycor HRIS software is budgeted in the Finance area and was increased slightly based on monthly billing invoices. Bank fees were budgeted for a decrease due to an account review with the bankers which resulted in cost savings due to adjustments made to our services. Audit fees were marginally increased to accommodate any potential auditing services required for the Meadowlark grant. Credit card fees were removed from the Finance Budget and moved into the Recreation budget where the actual fees are incurred. This allows for better matching of revenues and expenses. Courier service will be discontinued in 2025 in the Outside Services account. The leadership team decided these services would be handled by staff moving forward as a cost-saving measure for the District.





### **Significant Changes**

Overall, the 2025 Parks & Planning proposed budget increased by 7.78% compared to 2024. The largest increases are in the personnel budget with the addition of two new positions, salary adjustments based on the salary survey, and part-time salary adjustments to stay in line with minimum wage increases. The primary increase in the personnel account is due to the organizational restructuring of the District that includes transferring an existing full-time Superintendent position from Facilities to Parks & Planning and adding another full-time employee to focus on grounds beautification efforts throughout the entire district. The overall personnel budget including Full-time and Part-time salaries, Health benefits, IMRF, and FICA increased by roughly 10.7% compared to 2024. The following summarizes the changes within the other sections of the budget.

### **Revenues**

The overall revenue has increased by 71.03 percent (\$42,400). The major contributor to the increase in revenue is the Com Ed Solar Energy Program. The other factor is the increases in per-player contributions towards maintenance fees for Affiliates. The District has signed up for the Com Ed Solar Energy discount program which will take effect in January. The District will receive roughly \$28,000 each year in rebates for joining the program.

### **Contractual**

The overall change in the contractual accounts is less than \$5,000. Increases in prices for rental equipment, such as portable toilets, waste management contract prices, and irrigation repairs are the main projected increases. Contrarily, the removal of preschools and the CARE house utility expenses from the Parks Department's utilities budget has resulted in a significant cost reduction.

### **Supplies**

Within the Supplies budget, increases mainly come from the change in the quality of grass seed to help improve the athletic field turf health program that was started last summer. Additionally, the landscape materials budget increased to account for more turf blankets and supplies for athletic fields. Finally, the 2025 budget will include a new account for safety supplies. Safety supplies were previously budgeted within the Risk Management budget. Overall, the increase of roughly \$12,000 in the entire supply budget was balanced by increases in certain accounts and significant reductions from the powered equipment account, which included a new Ventrac mowing deck in 2024.

## **Equipment**

This is a new budget category for the Park & Planning budget. The department added the category to include safety equipment that the department is required to use by OSHA. Again, this account was previously located within the Risk Management budget. All safety-related accounts have been moved within each area for better assignment and tracking of total cost.





## **Human Resources**

The Human Resources budget for the upcoming fiscal year reflects relatively little change overall. However, there are some key items to note:

*Contractual Budget Decrease:* There is a decrease in the contractual budget due to the removal of expenses related to the salary survey and unemployment consultants. This adjustment allows for a more streamlined allocation of resources.

*HR Uniforms Budget Increase:* We have made a slight increase to the HR uniforms budget to accommodate the rising costs of apparel and to include welcome baskets for new hires and anticipated replacements. This ensures that all employees feel valued and adequately provided for from their first day.

*Recruitment Advertising Budget Increase:* There is an increase in the budget for recruitment advertising to incorporate more geofencing and additional paid social media advertisements. This will enhance our reach and ability to attract top talent. Additionally, we have allocated more funds for background verifications to ensure thorough and comprehensive hiring processes.

These adjustments are designed to support the continued growth and efficiency of our Human Resources department, aligning with our strategic goals and operational needs.

## **Risk Management**

The Risk Management budget for the upcoming fiscal year includes several important adjustments to align with our strategic goals and operational needs:

*Data Processing Increase:* Due to the dissolution of MRMA, the District is now responsible for the costs associated with SDS Online and Medcor services. This transition has resulted in an increase in the data processing budget to ensure continued access to these essential tools.

*Property Casualty Budget Decrease:* We have achieved cost savings through PDRMA, allowing for a reduction in the property casualty budget. These savings are a result of our successful negotiations and streamlined insurance processes, which have reduced overall expenses.

*Claims Budget Increase:* The claims budget has been adjusted to accommodate the \$10,000 large deductible for the Golf Course. Other claim amounts have been slightly decreased to better align with historical data, ensuring a more accurate reflection of anticipated expenses.



*Safety Supplies Reduction:* We have reduced the budget for safety supplies by removing two contractual expenses that are no longer necessary. This adjustment reflects our commitment to efficient resource management while maintaining a safe working environment for all employees.

These changes reflect our ongoing efforts to manage risk effectively, optimize resources, and ensure financial prudence within the Risk Management Department.

### **Volunteers**

The Volunteer budget for the upcoming fiscal year remains consistent with previous years, with no major changes.

### **Communications & Marketing**

The Communications & Marketing budget for the upcoming fiscal year has been thoughtfully adjusted to enhance our outreach and engagement efforts. Key changes include:

*Reduced and Adjusted Sponsorship/Community Outreach Line Items:* We have streamlined and optimized our sponsorship and community outreach expenses to better align with our strategic goals, ensuring more effective use of resources.

*Increased Contractual Marketing:* We are increasing our contractual marketing budget to hire a firm for the district logo redesign and rebrand, and to initiate a new resident postcard program. This investment aims to refresh our brand identity and improve our outreach to new residents.

*Increase in Printing Costs for Additional Event Marketing:* Additional funds have been allocated to cover increased printing costs, supporting enhanced marketing efforts for our events. This will help ensure that our promotional materials are high-quality and widely distributed.

*Development of New Districtwide PPD App:* We are investing in the development of a new districtwide PPD App. This app will provide an innovative platform for residents to engage with district services and stay informed about events and programs.

*Increased Advertising:* To bolster our marketing reach, we have increased the budget for advertising. This includes the incorporation of more geofencing and postcard mailers, which will enable us to target specific demographics more effectively and improve overall campaign performance.

These adjustments reflect our commitment to improving communication, enhancing our brand, and increasing engagement with our community.

**Information Technology**

The 2025 Information Technology budget reflects a 15% decrease compared to the 2024 budget. This is mostly attributed to moving several IT-related expenses to the facilities they pertain to. These expenses include phone, internet, cable, and copier lease expenses.

Partially offsetting the decrease in the IT budget, are a few expenses that have increased. In the financial software, three additional modules will be added to improve overall efficiency, they are fixed assets, accounts receivable, and the new accounts payable purchasing system. In the Office 365 suite, additional user licenses and security functions were added. Also, our three-year contract was renewed for our virtualization environment. Finally, a new password management system was added for additional security.

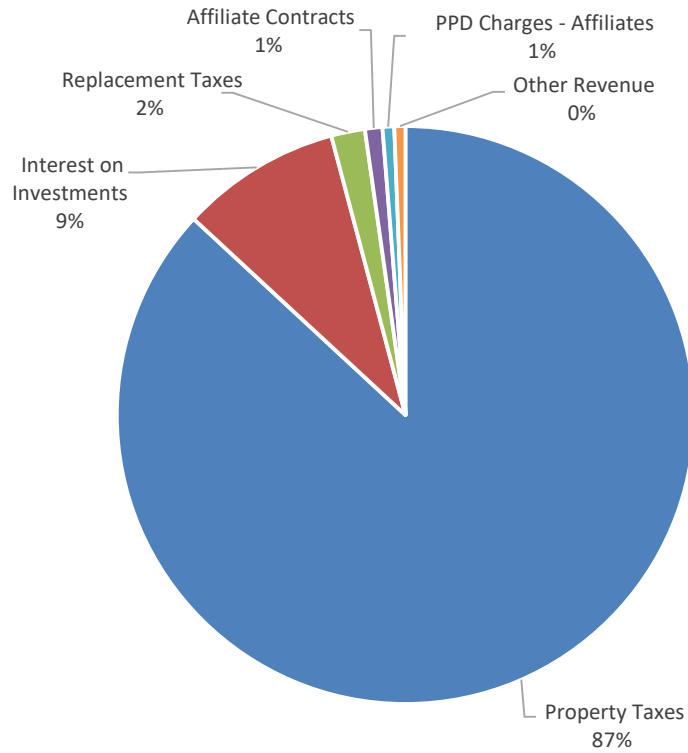


Palatine Park District

# 2025 Budget - Corporate Fund

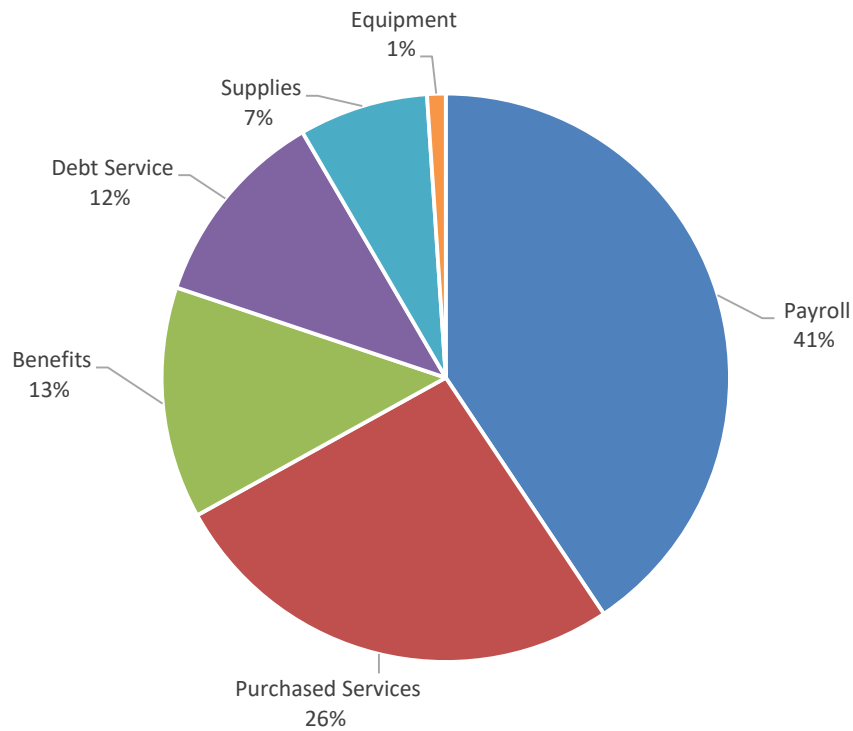
	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
10 - PROPERTY TAX	10,204,621	9,329,251	9,891,353	9,635,588	9,887,914
11 - REPLACEMENT TAX	606,591	449,403	383,106	180,419	214,817
12 - FEES AND CHARGES	-5	0	0	0	0
13 - AFFILIATE CONTRACTS	116,000	126,000	111,000	0	111,000
14 - FUND RAISING / SPONSORS	25,665	17,115	36,150	18,080	2,000
15 - OTHER REVENUE	149,411	126,461	61,250	38,166	71,310
16 - INTEREST ON INVESTMENTS	249,028	1,253,190	1,174,500	1,188,268	1,021,775
78 - DUE FROM / TO OTHER FUNDS	1,166,499	2,483,758	1,250,000	1,820,008	1,277,578
79 - PPD CHARGES - AFFILIATES	75,075	60,665	59,695	10,987	74,095
<b>Revenue Total:</b>	<b>12,592,885</b>	<b>13,845,845</b>	<b>12,967,054</b>	<b>12,891,516</b>	<b>12,660,489</b>
<b>Expense</b>					
20 - PAYROLL	3,666,048	3,973,816	4,580,132	3,328,822	4,533,444
21 - BENEFITS	1,246,444	1,189,560	1,424,861	1,095,844	1,472,018
31 - BENEFIT RELATED EXPENSES	1,092	869	3,600	494	5,820
36 - DEBT SERVICE	1,194,824	1,202,626	1,290,420	54,710	1,278,578
39 - NON-CURRENT CHARGES	-409,052	0	0	0	0
40 - SUPPLIES	524,489	551,769	833,904	465,613	819,932
72 - PURCHASED SERVICES	2,070,403	5,226,233	3,432,178	1,841,451	2,940,875
75 - EQUIPMENT	51,610	60,509	121,000	50,408	118,550
77 - OTHER / DISCOUNTS	580	0	0	0	0
78 - DUE FROM / TO OTHER FUNDS	0	3,680,171	2,250,000	1,818,000	2,000,000
99 - DISCREPANCY	0	96	0	0	0
<b>Expense Total:</b>	<b>8,346,437</b>	<b>15,885,649</b>	<b>13,936,095</b>	<b>8,655,343</b>	<b>13,169,218</b>
<b>Report Surplus (Deficit):</b>	<b>4,246,448</b>	<b>-2,039,804</b>	<b>-969,041</b>	<b>4,236,173</b>	<b>-508,729</b>

## Corporate Revenues By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Property Taxes	8,630,008	9,006,491	9,411,783	9,891,353	9,887,914
Interest on Investments	280,000	190,000	407,340	1,174,500	1,021,775
Replacement Taxes	142,090	142,090	320,000	383,106	214,817
Affiliate Contracts	106,000	111,000	111,000	111,000	111,000
PPD Charges - Affiliates	40,119	48,541	59,695	59,695	74,095
Other Revenue	121,080	127,421	131,171	61,250	71,310
Fundraising/Sponsorships	31,200	36,150	36,150	36,150	2,000
Operating Revenues	<b>\$ 9,350,497</b>	<b>\$ 9,661,693</b>	<b>\$ 10,477,139</b>	<b>\$ 11,717,054</b>	<b>\$ 11,382,911</b>
Due To/From	802,575	1,166,499	1,166,499	1,250,000	1,277,578
<b>Total Revenues</b>	<b>\$ 10,153,073</b>	<b>\$ 10,828,191</b>	<b>\$ 11,643,637</b>	<b>\$ 12,967,054</b>	<b>\$ 12,660,489</b>

## Corporate Expenditures By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Payroll	5,063,991	5,077,866	5,262,835	4,580,132	4,533,444
Purchased Services	2,604,532	2,453,954	2,682,674	3,432,178	2,940,875
Benefits	1,868,863	1,760,474	1,866,698	1,424,861	1,472,018
Debt Service	883,616	1,195,082	1,178,626	1,290,420	1,278,578
Supplies	660,932	756,218	808,520	833,904	819,932
Equipment	84,500	70,300	62,000	121,000	118,550
Benefit Related Expenses	2,820	2,820	2,820	3,600	5,820
Operating Expenditures	<b>\$ 11,169,254</b>	<b>\$ 11,316,714</b>	<b>\$ 11,864,172</b>	<b>\$ 11,686,095</b>	<b>\$ 11,169,218</b>
Due To/From	-	-	-	2,250,000	2,000,000
<b>Total Expenditures</b>	<b>\$ 11,169,254</b>	<b>\$ 11,316,714</b>	<b>\$ 11,864,172</b>	<b>\$ 13,936,095</b>	<b>\$ 13,169,218</b>





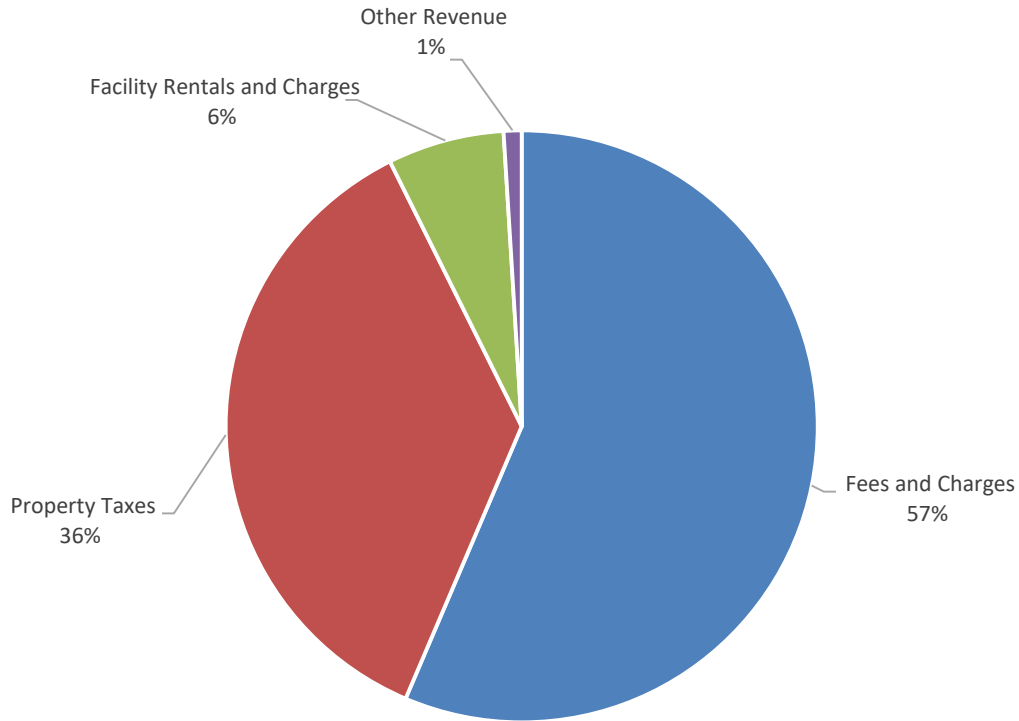
Palatine Park District

# 2025 Budget - Recreation Fund

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
10 - PROPERTY TAX	3,924,210	4,604,913	4,732,334	4,665,893	5,134,404
12 - FEES AND CHARGES	6,710,477	7,557,058	8,046,913	7,050,822	7,993,404
14 - FUND RAISING / SPONSORS	600	0	1,000	0	21,500
15 - OTHER REVENUE	46,114	27,128	84,004	36,163	139,099
17 - FACILITY RENTALS AND CHARGE:	883,461	1,068,395	1,019,822	808,613	901,831
<b>Revenue Total:</b>	<b>11,564,863</b>	<b>13,257,494</b>	<b>13,884,072</b>	<b>12,561,491</b>	<b>14,190,238</b>
<b>Expense</b>					
12 - FEES AND CHARGES	2,059	2,796	2,610	2,938	2,775
20 - PAYROLL	5,331,969	6,050,006	6,784,386	5,242,551	7,697,678
21 - BENEFITS	1,178,551	1,192,111	1,355,595	1,029,319	1,633,554
40 - SUPPLIES	895,844	1,026,750	1,147,226	878,956	1,005,719
72 - PURCHASED SERVICES	1,997,083	2,310,288	2,515,741	1,552,183	2,748,135
74 - FACILITY CHARGEBACK	9,315	0	0	0	0
75 - EQUIPMENT	59,237	70,844	122,410	34,012	93,885
77 - OTHER / DISCOUNTS	61,047	89,865	92,000	93,514	97,000
78 - DUE FROM / TO OTHER FUNDS	2,320,807	0	2,000,000	0	1,750,000
79 - PPD CHARGES - AFFILIATES	6,000	10,500	9,150	0	9,150
<b>Expense Total:</b>	<b>11,861,912</b>	<b>10,753,159</b>	<b>14,029,118</b>	<b>8,833,473</b>	<b>15,037,896</b>
<b>Report Surplus (Deficit):</b>	<b>-297,050</b>	<b>2,504,335</b>	<b>-145,046</b>	<b>3,728,017</b>	<b>-847,658</b>

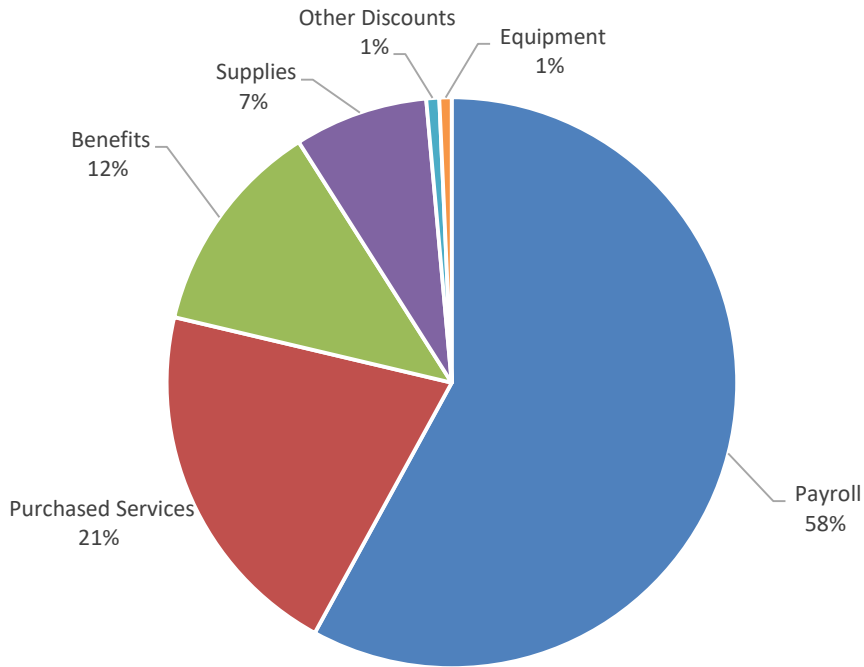


# Recreation Revenues By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Fees and Charges	5,937,100	7,266,035	7,893,982	8,046,913	7,993,404
Property Taxes	4,199,346	4,439,557	4,639,337	4,732,334	5,134,404
Facility Rentals and Charges	943,520	965,498	995,852	1,019,822	901,831
Other Revenue	145,439	147,555	73,396	84,004	139,099
Fundraising/Sponsorships	4,100	800	800	1,000	21,500
<b>Total Revenues</b>	<b>\$ 11,229,504</b>	<b>\$ 12,819,444</b>	<b>\$ 13,603,366</b>	<b>\$ 13,884,072</b>	<b>\$ 14,190,238</b>

## Recreation Expenditures By Category 2025 Budget



	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
Payroll	5,188,368	6,299,226	6,592,952	6,784,386	7,697,678
Purchased Services	2,325,454	2,384,648	2,664,499	2,515,741	2,748,135
Benefits	1,258,928	1,341,405	1,360,607	1,355,595	1,633,554
Supplies	905,575	1,041,630	1,124,277	1,147,226	1,005,719
Other Discounts	67,000	66,000	78,000	92,000	97,000
Equipment	132,652	137,295	117,778	122,410	93,885
PPD Charges - Affiliates	6,000	6,000	6,000	9,150	9,150
Fees and Charges	3,590	3,380	3,550	2,610	2,775
Facility Chargebacks	130,481	(18,915)	(9,053)	-	-
Operating Expenditures	<b>\$ 10,018,048</b>	<b>\$ 11,260,669</b>	<b>\$ 11,938,610</b>	<b>\$ 12,029,118</b>	<b>\$ 13,287,896</b>
Due To/From	-	1,000,000	1,000,000	2,000,000	1,750,000
<b>Total Expenditures</b>	<b>\$ 10,018,048</b>	<b>\$ 12,260,669</b>	<b>\$ 12,938,610</b>	<b>\$ 14,029,118</b>	<b>\$ 15,037,896</b>



Prior to 2025, the Recreation and Facilities Departments were separate departments, each with its own budget. However, in 2024, the district implemented an organizational restructure that consolidated the two departments into a single Recreation and Facilities Department. As part of this change, several budget items previously allocated to the 02-500 Facilities Admin budget have been moved to the 02-200 Recreation Admin budget, resulting in an increase of \$2,076,200.

The 02-200 cost center now includes all full-time Recreation and Facilities staff and both full- and part-time Customer Service and Registration staff, encompassing wages and benefits (with golf wages now moved to the Parks Department), FICA, IMRF, staff development, dues, reimbursements, apparel, and office supplies.

With these additions, the budget for this cost center has increased by approximately \$2.4 million compared to 2024.

### Recreation Administration

	2023 Budget	2024 Budget	2025 Budget
<b>200 RECREATION PROGRAMS ADMINISTRATION</b>			
<b>0000 UNDEFINED</b>	<b>279,011.34</b>	<b>1,877,600.29</b>	<b>4,269,325.62</b>
Expense	279,011.34	1,877,600.29	4,269,325.62
<b>00102 SUPERINTENDENT</b>	<b>152,827.63</b>	<b>0.00</b>	<b>0.00</b>
Expense	152,827.63	0.00	0.00
Expense	226,601.83	0.00	0.00
<b>00112 INTERN WAGES</b>	<b>7,234.08</b>	<b>0.00</b>	<b>0.00</b>
Expense	7,234.08	0.00	0.00
<b>00129 SICK LEAVE INCENTIVE</b>	<b>7,852.61</b>	<b>0.00</b>	<b>0.00</b>
Expense	7,852.61	0.00	0.00
<b>200 RECREATION PROGRAMS ADMINISTRATION Total</b>	<b>673,527.49</b>	<b>1,877,600.29</b>	<b>4,269,325.62</b>
<b>Grand Total</b>	<b>673,527.49</b>	<b>1,877,600.29</b>	<b>4,269,325.62</b>



In 2024, the district reorganized to combine the Recreation and Facilities Departments into one unified department. As part of this restructure, several budget items previously allocated to the 02-500 Facilities Admin budget have been moved to the 02-200 Recreation Admin budget for 2025. These include full-time wages and benefits (with golf wages now moved to the Parks Department), education and training, dues, reimbursements, office supplies, and staff apparel. Combined, these items total \$2,076,200.

For 2025, meeting expenses, uniforms, and printing, which were budgeted in the Facilities Admin budget in 2024, will now be allocated to individual facility budgets for a more accurate reflection of operational costs.

Part-time wages in this budget include the painter role and show a reduction due to the transfer of the intern position to another budget.

The 02-500 budget encompasses smaller facilities with minimal operational expenses, such as Eagle Preschool, Maple Preschool, Parkside Preschool, 1 N. Oak, Hamilton outdoor restrooms, FAC outdoor restrooms, and the Michigan and Palatine Road garages.

The following costs were added back into the Facilities Admin budget for 2025: copier, phone and internet services at the preschools and 1 N. Oak property. Showing these expenses at the facility level better represents the true cost of operations. This resulted in a \$9,450 increase.

The budget also includes \$3,000 for unexpected repairs and \$2,500 for unforeseen contractual repairs and services at these facilities.

### Facilities Administration

	2023 Budget	2024 Budget	2025 Budget
<b>500 FACILITIES</b>			
<b>00000 UNDEFINED</b>	<b>1,340,771.63</b>	<b>3,283,172.14</b>	<b>1,391,288.31</b>
Expense	1,341,289.13	3,283,172.14	1,391,288.31
Revenue	-517.50	0.00	0.00
<b>Grand Total</b>	<b>1,340,771.63</b>	<b>3,283,172.14</b>	<b>1,391,288.31</b>



The 2025 Athletics budget shows various changes, including adjusted expenses based on historical data and anticipated future increases, the addition of new programs, and discontinuing those that have not gained traction.

The Adult Softball league will not include fall leagues in 2025, and there has been an increase in umpire costs. In General Athletics, Dynamic Dig was included in 2024 and now has its own activity code, while Rugby will be discontinued in 2025.

The Karate program has been adjusted to an 80/20 split, reflecting the shift of most activities off-site. Lacrosse is seeing a reduced budget due to lower registration numbers and a rebuilding of the program. In contrast, skateboard programs have thrived, with registration exceeding expectations, prompting a necessary budget adjustment.

Youth Basketball is facing higher referee costs, and all youth basketball budgets have been combined to streamline expenses. High School Basketball shows increased activity in 2024 due to misallocated costs from the previous year; therefore, 2025 activity looks a little less in comparison. In Flag Football, Pee Wee flag participation has increased, and a new girls' league was added, which has increased costs; however, a coordinator position was eliminated, helping to offset wages.

Skateboard lessons are anticipated to experience a decline in revenue due to the absence of the Summer Olympics and more accurate participation projections. Nerf Camp has also seen adjustments, with part-time wages reduced by modifying the program format. Additionally, Sports Camp will be shortened to nine weeks to align with the District 15 calendar, and there will be no Hi-Five camp in 2025, which will help boost revenue in 2024.

To save costs in Little Strikers Soccer, the coordinator role has been eliminated. In Renegades Hockey, the program has transitioned to a reciprocal agreement, effectively eliminating expenses. For DYTBL North, contractual expenses have decreased due to lower tournament gym rental fees, and fees to other feeder programs for hosting playoffs have been eliminated. Lastly, the wage budget for Youth Volleyball has been increased to improve operations and better plan for coaches.

# Athletics

	2023 Budget	2024 Budget	2025 Budget
<b>210 ATHLETICS ADULT</b>			
<b>00000 UNDEFINED</b>	<b>483,383.89</b>	<b>0.00</b>	<b>0.00</b>
Expense	483,383.89	0.00	0.00
<b>26110 SOFTBALL CO-REC</b>	<b>-1,355.74</b>	<b>-7,340.00</b>	<b>-4,058.00</b>
Expense	7,030.26	23,116.00	12,392.00
Revenue	-8,386.00	-30,456.00	-16,450.00
<b>26120 MEN'S SOFTBALL LEAGUE</b>	<b>-3,295.74</b>	<b>0.00</b>	<b>0.00</b>
Expense	7,890.26	0.00	0.00
Revenue	-11,186.00	0.00	0.00
<b>26130 PALOMINO</b>	<b>-5,425.00</b>	<b>-2,974.00</b>	<b>-2,829.00</b>
Expense	9,050.00	5,711.00	5,871.00
Revenue	-14,475.00	-8,685.00	-8,700.00
<b>26240 Travel Basketball</b>	<b>-15,975.75</b>	<b>-19,400.00</b>	<b>-22,785.00</b>
Expense	32,474.25	29,800.00	36,715.00
Revenue	-48,450.00	-49,200.00	-59,500.00
<b>26410 BUDO AIKIJUTSU</b>	<b>-2,223.10</b>	<b>-1,806.00</b>	<b>-1,290.00</b>
Expense	7,236.90	4,214.00	3,010.00
Revenue	-9,460.00	-6,020.00	-4,300.00
<b>26415 J.P. WOODS MARTIAL ARTS</b>	<b>-5,518.00</b>	<b>-6,863.75</b>	<b>-6,947.75</b>
Expense	16,554.00	20,591.25	20,843.25
Revenue	-22,072.00	-27,455.00	-27,791.00
<b>26420 ISKC KARATE</b>	<b>-12,227.20</b>	<b>-8,475.00</b>	<b>-10,869.00</b>
Expense	50,117.80	49,070.00	43,476.00
Revenue	-62,345.00	-57,545.00	-54,345.00
<b>26425 SELF DEFENSE</b>	<b>-1,782.00</b>	<b>-2,924.10</b>	<b>-3,165.30</b>
Expense	4,158.00	6,822.90	7,385.70
Revenue	-5,940.00	-9,747.00	-10,551.00
<b>26510 ARCHERY</b>	<b>-2,614.14</b>	<b>-3,650.10</b>	<b>-4,048.20</b>
Expense	14,892.86	13,516.90	14,445.80
Revenue	-17,507.00	-17,167.00	-18,494.00
<b>26530 FENCING</b>	<b>-268.80</b>	<b>-285.60</b>	<b>-302.40</b>
Expense	2,419.20	2,570.40	2,721.60
Revenue	-2,688.00	-2,856.00	-3,024.00
<b>26545 PICKLEBALL</b>	<b>-3,977.52</b>	<b>-15,991.00</b>	<b>-16,319.50</b>
Expense	17,982.48	12,869.00	9,090.50
Revenue	-21,960.00	-28,860.00	-25,410.00
<b>26770 ULTIMATE NINJA</b>	<b>-240.00</b>	<b>-8,863.20</b>	<b>-9,529.20</b>
Expense	720.00	20,680.80	22,234.80
Revenue	-960.00	-29,544.00	-31,764.00

# Athletics

	2023 Budget	2024 Budget	2025 Budget
<b>26815 TENNIS LESSONS</b>	<b>-9,281.72</b>	<b>-9,428.60</b>	<b>-9,428.60</b>
Expense	25,070.28	24,923.40	24,923.40
Revenue	-34,352.00	-34,352.00	-34,352.00
<b>210 ATHLETICS ADULT Total</b>	<b>419,199.18</b>	<b>-88,001.35</b>	<b>-91,571.95</b>
<b>211 ATHLETICS YOUTH</b>			
<b>26115 BASEBALL SKILLS &amp; DRILLS</b>	<b>-3,017.55</b>	<b>-3,632.55</b>	<b>-5,985.00</b>
Expense	3,890.45	3,411.45	3,465.00
Revenue	-6,908.00	-7,044.00	-9,450.00
<b>26210 BASKETBALL CAMP, BOYS</b>	<b>-843.55</b>	<b>-928.72</b>	<b>-960.00</b>
Expense	6,306.45	3,471.28	3,440.00
Revenue	-7,150.00	-4,400.00	-4,400.00
<b>26220 BASKETBALL CAMPS, TEAM MSL</b>	<b>-14,605.50</b>	<b>-6,150.00</b>	<b>-13,753.50</b>
Expense	41,294.50	39,130.00	32,091.50
Revenue	-55,900.00	-45,280.00	-45,845.00
<b>26230 YOUTH BASKETBALL LEAGUE, BOYS</b>	<b>-35,462.67</b>	<b>-32,270.00</b>	<b>-41,382.00</b>
Expense	51,987.33	53,530.00	83,978.00
Revenue	-87,450.00	-85,800.00	-125,360.00
<b>26235 HIGH SCHOOL LEAGUES</b>	<b>-1,371.29</b>	<b>-2,428.00</b>	<b>-1,943.00</b>
Expense	16,178.71	10,372.00	9,182.00
Revenue	-17,550.00	-12,800.00	-11,125.00
<b>26245 1ST/2ND GRADE BASKETBALL LEAGUE</b>	<b>-12,492.70</b>	<b>-12,650.00</b>	<b>0.00</b>
Expense	25,492.30	23,050.00	0.00
Revenue	-37,985.00	-35,700.00	0.00
<b>26310 SPORTSKIDS CAMPS</b>	<b>-5,460.00</b>	<b>-31,500.00</b>	<b>-34,290.00</b>
Expense	12,740.00	73,500.00	80,010.00
Revenue	-18,200.00	-105,000.00	-114,300.00
<b>26315 FOOTBALL CAMPS</b>	<b>-3,048.77</b>	<b>-664.50</b>	<b>-664.50</b>
Expense	17,776.23	2,910.50	2,910.50
Revenue	-20,825.00	-3,575.00	-3,575.00
<b>26320 FLAG FOOTBALL LEAGUES</b>	<b>-10,914.36</b>	<b>-14,519.00</b>	<b>-20,344.00</b>
Expense	13,960.64	26,856.00	30,012.00
Revenue	-24,875.00	-41,375.00	-50,356.00
<b>26325 PALATINE FLAG FOOTBALL</b>	<b>-8,813.19</b>	<b>0.00</b>	<b>0.00</b>
Expense	9,686.81	0.00	0.00
Revenue	-18,500.00	0.00	0.00
<b>26352 SKATEBOARD LESSONS</b>	<b>-5,167.50</b>	<b>-5,167.50</b>	<b>-3,975.00</b>
Expense	12,057.50	12,057.50	9,275.00
Revenue	-17,225.00	-17,225.00	-13,250.00



# Athletics

	2023 Budget	2024 Budget	2025 Budget
<b>26370 E-GAMING</b>	<b>-160.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	480.00	0.00	0.00
Revenue	-640.00	0.00	0.00
<b>26515 NERF</b>	<b>-2,482.44</b>	<b>-3,985.00</b>	<b>-4,613.00</b>
Expense	6,417.56	6,515.00	8,287.00
Revenue	-8,900.00	-10,500.00	-12,900.00
<b>26520 FISHING CLASSES</b>	<b>0.00</b>	<b>-801.30</b>	<b>-1,356.00</b>
Expense	0.00	1,869.70	3,164.00
Revenue	0.00	-2,671.00	-4,520.00
<b>26535 LACROSSE</b>	<b>-23,452.75</b>	<b>-18,040.00</b>	<b>-5,281.25</b>
Expense	56,667.25	47,310.00	17,843.75
Revenue	-80,120.00	-65,350.00	-23,125.00
<b>26536 SPORTS CAMP</b>	<b>0.00</b>	<b>-48,845.00</b>	<b>-33,533.50</b>
Expense	0.00	91,975.00	64,831.50
Revenue	0.00	-140,820.00	-98,365.00
<b>26540 WRESTLING CLUB</b>	<b>0.00</b>	<b>-2,568.00</b>	<b>-1,418.00</b>
Expense	0.00	882.00	882.00
Revenue	0.00	-3,450.00	-2,300.00
<b>26555 RM RENEGADES HOCKEY</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>
Expense	3,000.00	3,000.00	0.00
<b>26610 SOCCER CAMPS - PPD</b>	<b>-1,770.00</b>	<b>-1,770.00</b>	<b>-5,032.50</b>
Expense	4,130.00	4,130.00	11,742.50
Revenue	-5,900.00	-5,900.00	-16,775.00
<b>26615 LITTLE CELTIC SOCCER LEAGUE</b>	<b>-9,269.98</b>	<b>-10,704.00</b>	<b>-20,392.00</b>
Expense	9,474.02	10,416.00	6,888.00
Revenue	-18,744.00	-21,120.00	-27,280.00
<b>26715 BATTLE HOUSE LASER TAG</b>	<b>0.00</b>	<b>0.00</b>	<b>-660.00</b>
Expense	0.00	0.00	1,540.00
Revenue	0.00	0.00	-2,200.00
<b>26760 ULTIMATE FRISBEE CAMP</b>	<b>0.00</b>	<b>-840.00</b>	<b>0.00</b>
Expense	0.00	1,960.00	0.00
Revenue	0.00	-2,800.00	0.00
<b>26820 D1 TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,308.75</b>
Expense	0.00	0.00	3,926.25
Revenue	0.00	0.00	-5,235.00
<b>26915 DYTBL NORTH</b>	<b>-3,923.45</b>	<b>-13,058.00</b>	<b>-19,298.00</b>
Expense	9,276.55	54,542.00	49,502.00
Revenue	-13,200.00	-67,600.00	-68,800.00
<b>26920 YOUTH VOLLEYBALL LEAGUE</b>	<b>-14,696.51</b>	<b>-32,857.00</b>	<b>-24,930.00</b>
Expense	24,003.49	30,298.00	31,561.00
Revenue	-38,700.00	-63,155.00	-56,491.00

# Athletics

	2023 Budget	2024 Budget	2025 Budget
<b>26925 EVP Volleyball</b>	<b>-12,350.04</b>	<b>-14,582.70</b>	<b>-13,170.00</b>
Expense	34,736.96	34,026.30	30,730.00
Revenue	-47,087.00	-48,609.00	-43,900.00
<b>211 ATHLETICS YOUTH Total</b>	<b>-166,302.25</b>	<b>-254,961.27</b>	<b>-254,290.00</b>
<b>Grand Total</b>	<b>252,896.93</b>	<b>-342,962.62</b>	<b>-345,861.95</b>



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For 2025, Aquatic program revenues and staff expenses are expected to decrease in some areas. The high school water polo camp will be taken over by District 211, reducing water polo revenue and staff costs.

For Diving, while registration fees are set to increase by 4%, overall revenue and expenses are expected to decline due to a slight decline in interest in the sport.

Projections for Swim Team program revenue have been adjusted to better align with current registration trends. The Swim Team's budget aims to balance out at year-end based on actual registration figures and posted expenses. This is posted in Other Income, and as a result, that account is expected to be higher for 2025. Staff wages are projected to increase due to the rising minimum wage and the need to offer competitive salaries to attract skilled coaches.

Overall, the budget reflects necessary increases in wages due to minimum wage laws and competitive salaries, as well as relative changes in participation and programming.



# Aquatics

	2023 Budget	2024 Budget	2025 Budget
<b>220 AQUATICS</b>			
<b>28430 POOL SPECIAL EVENTS</b>	<b>0.00</b>	<b>-140.00</b>	<b>340.00</b>
Expense	0.00	100.00	1,270.00
Revenue	0.00	-240.00	-930.00
<b>28480 WATER POLO</b>	<b>-40,259.91</b>	<b>-49,208.00</b>	<b>-39,016.00</b>
Expense	79,030.09	94,192.00	99,384.00
Revenue	-119,290.00	-143,400.00	-138,400.00
<b>28500 LEARN TO DIVE</b>	<b>-28,778.90</b>	<b>-27,136.00</b>	<b>-26,964.00</b>
Expense	44,393.10	47,345.00	41,305.00
Revenue	-73,172.00	-74,481.00	-68,269.00
<b>28501 DIVE MEETS</b>	<b>5,813.10</b>	<b>0.00</b>	<b>0.00</b>
Expense	5,813.10	0.00	0.00
<b>220 AQUATICS Total</b>	<b>-63,225.71</b>	<b>-76,484.00</b>	<b>-65,640.00</b>
<b>221 SWIM TEAM</b>			
<b>00129 SICK LEAVE INCENTIVE</b>	<b>2,932.12</b>	<b>0.00</b>	<b>0.00</b>
Expense	2,932.12	0.00	0.00
<b>28520 SWIM TEAM</b>	<b>-46,165.16</b>	<b>-42,480.77</b>	<b>-53,092.98</b>
Expense	392,968.12	397,424.73	415,265.25
Revenue	-439,133.28	-439,905.50	-468,358.23
<b>28521 SWIM MEETS</b>	<b>43,233.04</b>	<b>42,488.54</b>	<b>53,092.98</b>
Expense	43,233.04	42,488.54	53,092.98
<b>221 SWIM TEAM Total</b>	<b>0.00</b>	<b>7.77</b>	<b>0.00</b>
<b>Grand Total</b>	<b>-63,225.71</b>	<b>-76,476.23</b>	<b>-65,640.00</b>



The 2025 Outdoor Pool budget reflects the district's commitment to providing a well-maintained community amenity that remains affordable, ensuring families can enjoy high-quality recreational and swimming opportunities.

Revenues show a 4% average increase in program fees, rental rates, and pool passes. Daily fees, however, will remain unchanged from 2024. Additionally, annual expenses include various routine repairs, replacements, and preventative maintenance items.

### **Birchwood Pool**

Staff expenses are expected to increase due to the minimum wage increases and accounting for an extra lifeguard staff on the diving well during recreational swim times per IDPH and PDRMA guidelines. The extra lifeguard was not previously budgeted for. Other expense increases are due to capital maintenance projects such as replacing the diving boards and strainer baskets.

### **Family Aquatic Center**

Staff expenses are expected to increase due to the minimum wage increases and accounting for an extra week to keep the pool open past its intended closing date. This extra week was not previously budgeted for and will now be budgeted going forward. The extra week will only take place if staffing levels are adequately met to operate the pool safely for the public. Other expense increases are due to a pool heater rebuilding, replacing one of the slide landing pads, and replacing strainer baskets.

### **Eagle Pool**

Staff expenses are expected to increase due to the minimum wage increases. For the post-season, the pool will only plan to operate for early morning lap swims and regular weekend open hours due to anticipated staffing challenges in August. The equipment maintenance budget is increasing to account for preventative maintenance for the diving boards and various maintenance projects.

Other costs included in this area include concession stand operations and alarm costs, both of which have no significant budget changes.

# Outdoor Pools

	2023 Budget	2024 Budget	2025 Budget
<b>530 CONCESSIONS</b>			
<b>00000 UNDEFINED</b>	<b>-3,310.00</b>	<b>-3,000.00</b>	<b>-3,425.00</b>
Expense	5,440.00	5,000.00	4,575.00
Revenue	-8,750.00	-8,000.00	-8,000.00
<b>530 CONCESSIONS Total</b>	<b>-3,310.00</b>	<b>-3,000.00</b>	<b>-3,425.00</b>
<b>580 POOLS</b>			
<b>00000 UNDEFINED</b>	<b>-173,702.43</b>	<b>402,491.92</b>	<b>458,669.70</b>
Expense	467,129.57	1,072,969.92	1,106,628.70
Revenue	-640,832.00	-670,478.00	-647,959.00
<b>00103 SUPERVISORY</b>	<b>53,943.45</b>	<b>0.00</b>	<b>0.00</b>
Expense	53,943.45	0.00	0.00
<b>00111 INSTRUCTORS</b>	<b>35,278.52</b>	<b>0.00</b>	<b>0.00</b>
Expense	35,278.52	0.00	0.00
<b>00113 RENTALS</b>	<b>16,379.51</b>	<b>0.00</b>	<b>0.00</b>
Expense	16,379.51	0.00	0.00
<b>00114 ATTENDANTS</b>	<b>90,626.10</b>	<b>0.00</b>	<b>0.00</b>
Expense	90,626.10	0.00	0.00
<b>00116 LIFEGUARDS</b>	<b>347,884.25</b>	<b>0.00</b>	<b>0.00</b>
Expense	347,884.25	0.00	0.00
<b>00117 CASHIER</b>	<b>44,737.80</b>	<b>0.00</b>	<b>0.00</b>
Expense	44,737.80	0.00	0.00
<b>00118 IN SERVICE TRAINING</b>	<b>24,551.35</b>	<b>0.00</b>	<b>0.00</b>
Expense	24,551.35	0.00	0.00
<b>00119 SEASONAL BONUS</b>	<b>7,804.62</b>	<b>0.00</b>	<b>0.00</b>
Expense	7,804.62	0.00	0.00
<b>580 POOLS Total</b>	<b>447,503.17</b>	<b>402,491.92</b>	<b>458,669.70</b>
<b>Grand Total</b>	<b>444,193.17</b>	<b>399,491.92</b>	<b>455,244.70</b>



The General Recreation Programming budgets indicate a general increase in net revenue for 2025, driven by various factors across different programs.

### **General Interest**

In 2024, day camps experienced a significant boost in net revenue, largely due to the extended summer programming. While the budget for 2025 is not expected to reach the same heights, it still represents a 5% increase compared to the 2024 projections. There is also an increase in IMRF wages, as more CARE staff are being utilized for camp staff.

### **Special Events**

In the realm of special events, a dedicated line item for sponsorships was created to better capture the impact of sponsorship on the overall events bottom line. Additionally, expenses for the Sounds of Summer event were raised to accommodate the rising costs of main stage acts, allowing for a lineup of more sought-after bands that the community enjoys.

### **Early Childhood**

Early childhood programs are also thriving, with an anticipated overall increase of 5% in 2025. This growth is driven by the introduction of new programs, heightened participation, and fee increases.

### **Gymnastics**

In 2025, the gymnastics program is poised for continued growth, with the boys' team back in the budget and expected to thrive. Although drop-in and open gym revenues have decreased due to the introduction of more programming opportunities, birthday parties remain highly successful. Overall, gymnastics is projected to generate nearly \$30,000 more in net revenue compared to the 2024 budget.

### **PAFA Cheer**

The PAFA Spirit Cheer program continued to grow in 2024 and is anticipated to do just as well or better in 2025.

Overall, various program additions, expense adjustments, budget reallocations, and strategic budget analysis contributed to the anticipated revenue growth in the 2025 General Recreation Programming budget.



# General Recreation

	2023 Budget	2024 Budget	2025 Budget
<b>232 GENERAL INTEREST</b>			
<b>23010 DAY CAMP</b>	<b>-78,728.18</b>	<b>-82,917.50</b>	<b>-111,346.50</b>
Expense	211,231.82	200,417.50	210,978.50
Revenue	-289,960.00	-283,335.00	-322,325.00
Revenue	-3,356.00	-3,356.00	-3,356.00
<b>23080 OUTDOOR EDUCATION</b>	<b>-1,137.60</b>	<b>0.00</b>	<b>0.00</b>
Expense	2,654.40	0.00	0.00
Revenue	-3,792.00	0.00	0.00
<b>23180 DOG PARK</b>	<b>-5,103.50</b>	<b>-5,470.00</b>	<b>-4,782.00</b>
Expense	4,150.00	4,150.00	4,150.00
Revenue	-9,253.50	-9,620.00	-8,932.00
<b>23240 MAGIC TRICKS</b>	<b>-542.85</b>	<b>-693.00</b>	<b>-787.50</b>
Expense	1,767.15	1,617.00	1,837.50
Revenue	-2,310.00	-2,310.00	-2,625.00
<b>23430 ROLLING MEADOWS CO-OP</b>	<b>-361.60</b>	<b>-392.00</b>	<b>-3,238.00</b>
Expense	3,254.40	3,528.00	1,322.00
Revenue	-3,616.00	-3,920.00	-4,560.00
<b>23440 GLITZY GIRLS</b>	<b>-394.80</b>	<b>-1,191.00</b>	<b>-1,279.80</b>
Expense	1,285.20	2,779.00	2,986.20
Revenue	-1,680.00	-3,970.00	-4,266.00
<b>23460 LISA LOMBARDI COACHING INC</b>	<b>-892.76</b>	<b>-1,257.60</b>	<b>-881.10</b>
Expense	2,906.24	2,934.40	2,055.90
Revenue	-3,799.00	-4,192.00	-2,937.00
<b>23470 SPECIAL INTEREST PROGRAMS</b>	<b>-1,560.13</b>	<b>-3,960.00</b>	<b>-376.00</b>
Expense	2,989.87	9,240.00	1,124.00
Revenue	-4,550.00	-13,200.00	-1,500.00
<b>23510 SCHOOL DAYS OFF</b>	<b>0.00</b>	<b>-6,040.00</b>	<b>0.00</b>
Expense	0.00	28,860.00	0.00
Revenue	0.00	-34,900.00	0.00
<b>23550 CHEER CAMP</b>	<b>-955.51</b>	<b>-1,680.00</b>	<b>-3,275.00</b>
Expense	3,544.49	3,900.00	4,165.00
Revenue	-4,500.00	-5,580.00	-7,440.00
<b>23600 SPORTS CAMP</b>	<b>-26,449.02</b>	<b>0.00</b>	<b>0.00</b>
Expense	37,710.98	0.00	0.00
Revenue	-64,160.00	0.00	0.00
<b>232 GENERAL INTEREST Total</b>	<b>-116,814.61</b>	<b>-104,507.90</b>	<b>-126,872.70</b>
<b>235 SPECIAL EVENTS</b>			
<b>00000 UNDEFINED</b>	<b>10,645.90</b>	<b>9,922.85</b>	<b>-10,448.90</b>
Expense	10,645.90	9,922.85	10,051.10
Revenue	0.00	0.00	-20,500.00

# General Recreation

	2023 Budget	2024 Budget	2025 Budget
<b>20220 MUSICAL MATINEE</b>	<b>670.25</b>	<b>550.00</b>	<b>625.00</b>
Expense	2,520.25	2,400.00	1,625.00
Revenue	-1,850.00	-1,850.00	-1,000.00
<b>24030 BATTLE OF THE BANDS</b>	<b>580.74</b>	<b>577.25</b>	<b>579.55</b>
Expense	580.74	577.25	579.55
<b>24060 KITE DAY</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	100.00	0.00	0.00
<b>24120 WINTER FAMILY FUN</b>	<b>-216.50</b>	<b>-400.00</b>	<b>-250.00</b>
Expense	683.50	700.00	500.00
Revenue	-900.00	-1,100.00	-750.00
<b>24121 OUTDOOR FAMILY MOVIE NIGHT</b>	<b>2,721.88</b>	<b>2,716.35</b>	<b>2,110.46</b>
Expense	2,721.88	2,716.35	2,110.46
<b>24122 INDOOR DRIVE-IN MOVIE NIGHT</b>	<b>-464.25</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,185.75	0.00	0.00
Revenue	-1,650.00	0.00	0.00
<b>24130 DATE NIGHT</b>	<b>-729.00</b>	<b>-625.00</b>	<b>-1,825.00</b>
Expense	1,671.00	2,075.00	1,175.00
Revenue	-2,400.00	-2,700.00	-3,000.00
<b>24140 FALL FEST</b>	<b>6,755.00</b>	<b>6,300.00</b>	<b>3,830.00</b>
Expense	12,755.00	12,300.00	11,330.00
Revenue	-6,000.00	-6,000.00	-7,500.00
<b>24160 BIG TRUCKS</b>	<b>2,762.50</b>	<b>3,325.00</b>	<b>3,325.00</b>
Expense	2,762.50	3,325.00	3,325.00
<b>24170 CANINE CARNIVAL</b>	<b>-525.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	825.00	0.00	0.00
Revenue	-1,350.00	0.00	0.00
<b>24200 JAYCEES HOMETOWN FEST</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>8,500.00</b>
Expense	8,500.00	8,500.00	8,500.00
<b>24230 HALLOWEEN PARTY</b>	<b>-1,440.00</b>	<b>-2,050.00</b>	<b>-2,050.00</b>
Expense	2,560.00	2,350.00	2,350.00
Revenue	-4,000.00	-4,400.00	-4,400.00
<b>24300 BIKE PALATINE EVENTS</b>	<b>1,200.00</b>	<b>750.00</b>	<b>-650.00</b>
Expense	1,200.00	750.00	1,450.00
Revenue	0.00	0.00	-2,100.00
<b>24350 IT'S A WONDERFUL LIFE</b>	<b>0.00</b>	<b>1,680.70</b>	<b>0.00</b>
Expense	5,030.00	7,980.70	6,300.00
Revenue	-5,030.00	-6,300.00	-6,300.00
<b>24420 TOWNE SQUARE CONCERTS</b>	<b>4,958.36</b>	<b>0.00</b>	<b>0.00</b>
Expense	4,958.36	0.00	0.00

# General Recreation

	2023 Budget	2024 Budget	2025 Budget
<b>24450 FALL RACE EVENT</b>	<b>-897.50</b>	<b>-1,150.00</b>	<b>-595.00</b>
Expense	5,377.50	2,600.00	2,405.00
Revenue	-6,275.00	-3,750.00	-3,000.00
<b>24470 NORTH POLE EXPRESS</b>	<b>-4,048.72</b>	<b>-4,174.00</b>	<b>-5,317.50</b>
Expense	4,051.28	4,196.00	7,237.50
Revenue	-8,100.00	-8,370.00	-12,555.00
<b>24500 DOG EVENTS</b>	<b>0.00</b>	<b>-830.00</b>	<b>-1,280.00</b>
Expense	0.00	3,010.00	2,560.00
Revenue	0.00	-3,840.00	-3,840.00
<b>24560 HOUND EGG HUNT</b>	<b>-590.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,010.00	0.00	0.00
Revenue	-1,600.00	0.00	0.00
<b>24570 SOUNDS OF SUMMER</b>	<b>22,296.33</b>	<b>29,215.20</b>	<b>31,740.96</b>
Expense	22,296.33	29,215.20	31,740.96
<b>24580 ARTS IN THE PARK</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>
Expense	400.00	400.00	400.00
<b>24630 DISC GOLF EVENTS</b>	<b>3,100.00</b>	<b>3,200.00</b>	<b>0.00</b>
Expense	3,200.00	3,200.00	0.00
Revenue	-100.00	0.00	0.00
<b>24650 FISHING DERBY</b>	<b>1,675.00</b>	<b>1,500.00</b>	<b>1,440.00</b>
Expense	1,675.00	1,500.00	1,440.00
<b>24670 TURKEY TROT</b>	<b>-24,486.50</b>	<b>-19,849.00</b>	<b>-22,569.00</b>
Expense	44,513.50	34,151.00	42,231.00
Revenue	-69,000.00	-54,000.00	-64,800.00
<b>24700 HEAD TO THE HILLS</b>	<b>2,935.98</b>	<b>750.00</b>	<b>0.00</b>
Expense	2,935.98	750.00	0.00
<b>24720 GENERAL SPECIAL EVENTS</b>	<b>-129.05</b>	<b>1,229.00</b>	<b>800.00</b>
Expense	3,321.95	3,969.00	3,450.00
Revenue	-3,451.00	-2,740.00	-2,650.00
<b>24750 PUZZLE PALOOZA</b>	<b>0.00</b>	<b>-350.00</b>	<b>-400.00</b>
Expense	0.00	925.00	1,025.00
Revenue	0.00	-1,275.00	-1,425.00
<b>40200 TRIATHLON</b>	<b>0.00</b>	<b>0.00</b>	<b>-625.50</b>
Expense	0.00	0.00	1,054.50
Revenue	0.00	0.00	-1,680.00
<b>235 SPECIAL EVENTS Total</b>	<b>35,775.42</b>	<b>41,188.35</b>	<b>7,340.07</b>
<b>240 EARLY CHILDHOOD</b>			
<b>27010 ART EXPERIENCE</b>	<b>-1,755.24</b>	<b>-2,995.00</b>	<b>-2,673.38</b>
Expense	1,172.76	1,621.00	1,639.62
Revenue	-2,928.00	-4,616.00	-4,313.00

# General Recreation

	2023 Budget	2024 Budget	2025 Budget
<b>27040 COMPUTER EXPLORERS</b>	<b>-1,586.25</b>	<b>-2,592.00</b>	<b>-2,347.80</b>
Expense	5,163.75	6,048.00	5,478.20
Revenue	-6,750.00	-8,640.00	-7,826.00
<b>27100 TWO'S PROGRAMS</b>	<b>-5,578.48</b>	<b>-7,550.00</b>	<b>-6,957.00</b>
Expense	10,021.52	8,690.00	9,003.00
Revenue	-15,600.00	-16,240.00	-15,960.00
<b>27110 TODDLER GYM</b>	<b>-3,966.81</b>	<b>-4,805.88</b>	<b>-5,681.81</b>
Expense	2,394.19	1,903.12	1,912.19
Revenue	-6,361.00	-6,709.00	-7,594.00
<b>27120 KINDER KITCHEN</b>	<b>-238.09</b>	<b>-1,658.75</b>	<b>-2,092.50</b>
Expense	411.91	2,011.25	2,515.50
Revenue	-650.00	-3,670.00	-4,608.00
<b>27130 PRETEND</b>	<b>-300.24</b>	<b>0.00</b>	<b>0.00</b>
Expense	179.76	0.00	0.00
Revenue	-480.00	0.00	0.00
<b>27150 PLAY &amp; LEARN</b>	<b>-2,870.85</b>	<b>-6,830.45</b>	<b>-7,964.95</b>
Expense	7,440.15	12,638.55	13,739.05
Revenue	-10,311.00	-19,469.00	-21,704.00
<b>27170 PRESCHOOL MARTIAL ARTS/JP WOOD</b>	<b>-4,772.40</b>	<b>0.00</b>	<b>0.00</b>
Expense	14,139.60	0.00	0.00
Revenue	-18,912.00	0.00	0.00
<b>27180 ROCKIN KIDS</b>	<b>-6,622.06</b>	<b>-6,622.20</b>	<b>-7,387.20</b>
Expense	21,556.94	15,451.80	17,236.80
Revenue	-28,179.00	-22,074.00	-24,624.00
<b>27190 MUSIC 4 KIDS</b>	<b>-1,320.56</b>	<b>-1,934.88</b>	<b>-1,717.87</b>
Expense	1,277.44	3,835.12	2,092.13
Revenue	-2,598.00	-5,770.00	-3,810.00
<b>27210 SUMMER CLUB</b>	<b>-5,725.36</b>	<b>-11,672.00</b>	<b>-14,942.00</b>
Expense	14,602.64	19,864.00	19,766.00
Revenue	-20,328.00	-31,536.00	-34,708.00
<b>27230 PRESCHOOL</b>	<b>-50,523.03</b>	<b>-92,000.64</b>	<b>-132,619.00</b>
Expense	194,832.97	178,413.36	178,551.00
Revenue	-245,356.00	-270,414.00	-311,170.00
<b>27270 SCIENCE</b>	<b>-2,384.05</b>	<b>-3,005.50</b>	<b>-3,928.00</b>
Expense	1,457.95	1,188.50	1,256.00
Revenue	-3,842.00	-4,194.00	-5,184.00
<b>27310 SPORTS SAMPLER</b>	<b>-21,486.98</b>	<b>0.00</b>	<b>0.00</b>
Expense	61,590.02	0.00	0.00
Revenue	-83,077.00	0.00	0.00
<b>27350 TOTS BALLET</b>	<b>-7,934.11</b>	<b>-9,918.00</b>	<b>-10,898.50</b>

# General Recreation

	2023 Budget	2024 Budget	2025 Budget
Expense	7,089.89	5,646.00	4,517.50
Revenue	-15,024.00	-15,564.00	-15,416.00
<b>27370 KIDS CAMP</b>	<b>-6,009.75</b>	<b>-22,289.00</b>	<b>-14,358.00</b>
Expense	106,820.25	97,385.00	94,728.00
Revenue	-112,830.00	-119,674.00	-109,086.00
<b>240 EARLY CHILDHOOD Total</b>	<b>-123,074.26</b>	<b>-173,874.30</b>	<b>-213,568.01</b>
<b>260 GYMNASTICS</b>			
<b>22623 GYMNASTICS</b>	<b>6,442.57</b>	<b>-160,090.55</b>	<b>-186,103.02</b>
Expense	221,269.57	136,630.45	164,812.98
Revenue	-214,827.00	-296,721.00	-350,916.00
<b>22624 GYMNASTICS TEAM</b>	<b>-4,513.02</b>	<b>-37,659.36</b>	<b>-41,516.20</b>
Expense	18,066.98	40,838.64	61,315.80
Revenue	-22,580.00	-78,498.00	-102,832.00
<b>260 GYMNASTICS Total</b>	<b>1,929.55</b>	<b>-197,749.91</b>	<b>-227,619.22</b>
<b>Grand Total</b>	<b>-202,183.90</b>	<b>-434,943.76</b>	<b>-560,719.86</b>





The CARE Before and After School Program remains a valuable asset to the community, providing essential services while also maintaining strong profitability.

The 2025 budget shows an increase in revenue due to a projected growth in enrollment. To better serve the community, full and half-day programming options will also be introduced in 2025. As a result, part-time staff wages have increased to accommodate this growth and additional programming. The addition of an IMRF position in the CARE administrative team and increased rental fees from District 15 have also impacted the cost of program operation. Despite these changes, CARE is projected to see a 6% increase in net revenue.

## CARE

	2023 Budget	2024 Budget	2025 Budget
<b>904 CARE</b>			
<b>99040 CARE</b>	<b>-292,786.33</b>	<b>-409,718.10</b>	<b>-642,117.25</b>
Expense	1,534,812.17	1,025,685.85	1,172,219.75
Revenue	-1,827,598.50	-1,435,403.95	-1,814,337.00
<b>904 CARE Total</b>	<b>-292,786.33</b>	<b>-409,718.10</b>	<b>-642,117.25</b>
<b>Grand Total</b>	<b>-292,786.33</b>	<b>-409,718.10</b>	<b>-642,117.25</b>

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The Fitness Center and Group Fitness operations are now managed by a single individual, which has streamlined both operations and budgeting. This change has led to several adjustments, outlined below.

Starting in 2025, all revenue from the premium and punch passes will be allocated solely to the Fitness Center (02-250), rather than being split between Group Fitness and the Fitness Center as it was previously. As a result, the Fitness Center pass revenue has increased by \$30,282, driven by this factor as well as an anticipated pass fee increase. The Fitness Center's budget also includes revenue and expenses for personal training, which is anticipated to increase in 2025.

The Fitness Center budget also shows a \$24,300 increase in wage expenses for 2025. This is due to the consolidation of premium and punch pass fitness classes under the Fitness Center budget, as well as the minimum wage increase associated with desk staff.

Additionally, phone and internet services, which were previously budgeted at the facility level, have now been moved to the Fitness Center budget for 2025. This adjustment provides a more accurate representation of the true operational costs, leading to a \$6,700 increase in the budget.

With the transfer of premium and punch passes to the Fitness Center budget, the Group Fitness budget now solely covers individual classes. This shift has led to a reduction in both revenue and wages for the Group Fitness area.





# Fitness

	2023 Budget	2024 Budget	2025 Budget
<b>250 FITNESS CENTER</b>			
<b>22040 FITNESS CENTER</b>	<b>15,715.65</b>	<b>-55,346.33</b>	<b>-53,229.58</b>
Expense	128,475.30	87,279.42	119,888.42
Revenue	-112,759.65	-142,625.75	-173,118.00
<b>22041 PERSONAL TRAINING</b>	<b>-4,670.39</b>	<b>-7,754.00</b>	<b>-6,697.00</b>
Expense	15,897.61	13,334.00	12,758.00
Revenue	-20,568.00	-21,088.00	-19,455.00
<b>250 FITNESS CENTER Total</b>	<b>11,045.26</b>	<b>-63,100.33</b>	<b>-59,926.58</b>
<b>251 GROUP FITNESS</b>			
<b>22120 INDIVIDUAL FITNESS CLASSES</b>	<b>-26,365.94</b>	<b>-35,062.00</b>	<b>-35,088.00</b>
Expense	51,090.06	44,180.00	32,592.00
Revenue	-77,456.00	-79,242.00	-67,680.00
<b>22200 PUNCH PASS</b>	<b>-7,005.14</b>	<b>-10,532.00</b>	<b>0.00</b>
Expense	16,174.86	14,440.00	0.00
Revenue	-23,180.00	-24,972.00	0.00
<b>22250 FITNESS EVENTS</b>	<b>-333.58</b>	<b>-476.00</b>	<b>-236.00</b>
Expense	551.42	792.00	764.00
Revenue	-885.00	-1,268.00	-1,000.00
<b>251 GROUP FITNESS Total</b>	<b>-33,704.66</b>	<b>-46,070.00</b>	<b>-35,324.00</b>
<b>Grand Total</b>	<b>-22,659.40</b>	<b>-109,170.33</b>	<b>-95,250.58</b>



The Cultural Arts Division now encompasses Performing Arts, Visual Arts, and Cutting Hall, though the budgets for these areas will remain separate in 2025.

### **Performing Arts**

The Performing Arts budget (02-280) has seen significant improvements. By streamlining wages and expenses in Palatine Children's Chorus, net revenue has increased by over 20%.

Additionally, the inclusion of private lessons and increased participation has led to a rise in net revenue in the Dance budget. However, the Family Friendly Theatre program may go on hiatus temporarily due to challenges in finding actors who are available for daytime rehearsals.

### **Visual Arts**

The Visual Arts budget (02-281) also anticipates increased participation and offerings, resulting in a 90% increase in net revenue.

### **Cutting Hall**

At Cutting Hall, rental revenue is projected to decrease in 2025 as the focus shifts toward more programming. This will also impact ticket sales, although most of these funds are paid back to the performance groups renting the facility.

The per-ticket fee will rise from \$1 to \$1.50 in 2025. While this increase is anticipated, the reduction in outside performance ticket sales has led to a decrease in overall revenue for this area.

Cutting Hall wages will rise next year due to the increase in minimum wage. Additionally, a labor plan that increases the number of Facility Attendants on duty will be implemented. The 2025 budget also accounts for the first full year of the Technical Theatre Supervisor position.

Additionally, the following costs have been reallocated to the Cutting Hall budget for 2025: copier, phone, internet, staff uniforms, meeting supplies, and first aid. These items were previously budgeted at the facility level, but starting in 2025, they have been incorporated into the facility's budget to more accurately reflect the true cost of operations, resulting in a \$3,800 increase.

Equipment replacement expenses for 2025 have been reduced, but the budget still includes funds for the replacement of a 5-cam power cord, body microphones, and any unforeseen AV equipment needs.

Overall, the 2025 Cultural Arts Division budgets remain conservative while staff focus on expanding these programs to fulfill the vision for enhanced cultural arts programming.

# Cultural Arts

	2023 Budget	2024 Budget	2025 Budget
<b>280 PERFORMING ARTS</b>			
<b>0000 UNDEFINED</b>	<b>11,312.29</b>	<b>10,818.48</b>	<b>11,147.80</b>
Expense	11,312.29	10,818.48	11,147.80
<b>20150 PALATINE YOUTH THEATRE CAMP</b>	<b>-5,805.15</b>	<b>-9,817.75</b>	<b>-12,165.28</b>
<b>20210 PALATINE CONCERT BAND</b>	<b>70.00</b>	<b>70.00</b>	<b>70.00</b>
Expense	70.00	70.00	70.00
<b>20230 YOUTH THEATRE</b>	<b>-23,092.33</b>	<b>-27,248.50</b>	<b>-28,303.10</b>
Expense	26,226.67	22,180.50	22,762.90
Revenue	-49,319.00	-49,429.00	-51,066.00
<b>20280 FAMILY FRIENDLY THEATRE</b>	<b>-2,606.85</b>	<b>-336.90</b>	<b>-902.10</b>
Expense	3,993.15	3,263.10	3,297.90
Revenue	-6,600.00	-3,600.00	-4,200.00
<b>20290 DANCE RECITAL</b>	<b>-2,812.34</b>	<b>0.00</b>	<b>0.00</b>
Expense	2,812.66	0.00	0.00
Revenue	-5,625.00	0.00	0.00
<b>20340 ADULT THEATRE</b>	<b>-2,121.61</b>	<b>-3,015.00</b>	<b>-2,398.00</b>
Expense	1,678.39	1,285.00	1,897.00
Revenue	-3,800.00	-4,300.00	-4,295.00
<b>20380 PALATINE CHILDREN'S CHORUS</b>	<b>7,441.03</b>	<b>6,011.73</b>	<b>-2,822.15</b>
Expense	48,118.03	47,374.73	37,506.85
Revenue	-40,677.00	-41,363.00	-40,329.00
<b>20400 ALLEGRO ADULT COMMUNITY CHORUS</b>	<b>-2,320.26</b>	<b>-4,722.70</b>	<b>-5,736.40</b>
Expense	16,644.74	15,727.30	16,388.60
Revenue	-18,965.00	-20,450.00	-22,125.00
<b>20600 GUITAR</b>	<b>-744.48</b>	<b>0.00</b>	<b>0.00</b>
Expense	2,423.52	0.00	0.00
Revenue	-3,168.00	0.00	0.00
<b>20610 PIANO</b>	<b>-729.77</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,318.23	0.00	0.00
Revenue	-2,048.00	0.00	0.00
<b>20620 MUSIC</b>	<b>-2,031.92</b>	<b>-3,075.60</b>	<b>-3,075.60</b>
Expense	7,040.08	7,676.40	7,676.40
Revenue	-9,072.00	-10,752.00	-10,752.00
<b>21030 PALATINE DANCE</b>	<b>-22,209.33</b>	<b>-33,774.58</b>	<b>-41,280.54</b>
Expense	26,842.67	26,231.41	24,972.46
Revenue	-49,052.00	-60,005.99	-66,253.00
<b>21040 SOCIAL DANCE</b>	<b>-1,672.31</b>	<b>-1,868.35</b>	<b>-1,950.80</b>
Expense	1,833.69	1,177.65	1,213.20
Revenue	-3,506.00	-3,046.00	-3,164.00
<b>21110 PALATINE DANCE CO</b>	<b>-2,295.05</b>	<b>-7,915.62</b>	<b>-8,300.68</b>

# Cultural Arts

	2023 Budget	2024 Budget	2025 Budget
Expense	6,312.95	5,672.38	7,031.32
Revenue	-8,608.00	-13,588.00	-15,332.00
<b>21555 POM DANCE CAMP</b>	<b>-2,618.70</b>	<b>-3,287.15</b>	<b>-3,109.35</b>
Expense	3,501.30	3,132.85	3,610.65
Revenue	-6,120.00	-6,420.00	-6,720.00
<b>280 PERFORMING ARTS Total</b>	<b>-52,236.78</b>	<b>-78,161.94</b>	<b>-98,826.20</b>
<b>281 VISUAL ARTS</b>			
<b>20035 QUILTING</b>	<b>-139.16</b>	<b>-161.00</b>	<b>-209.00</b>
Expense	196.84	175.00	175.00
Revenue	-336.00	-336.00	-384.00
<b>20110 YOUTH VISUAL ARTS</b>	<b>-10,917.05</b>	<b>-8,980.40</b>	<b>-17,059.68</b>
Expense	10,026.95	9,500.40	13,808.32
Revenue	-20,944.00	-18,480.80	-30,868.00
<b>20330 ADULT VISUAL ARTS</b>	<b>-971.95</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,268.05	0.00	0.00
Revenue	-2,240.00	0.00	0.00
<b>281 VISUAL ARTS Total</b>	<b>-12,028.16</b>	<b>-9,141.40</b>	<b>-17,268.68</b>
<b>Grand Total</b>	<b>-64,264.94</b>	<b>-87,303.34</b>	<b>-116,094.88</b>



# Cutting Hall

	2023 Budget	2024 Budget	2025 Budget
<b>527 CUTTING HALL</b>			
<b>00000 UNDEFINED</b>	<b>-86,588.22</b>	<b>-117,450.00</b>	<b>-89,450.00</b>
Expense	23,411.78	0.00	0.00
Revenue	-110,000.00	-117,450.00	-89,450.00
<b>00103 SUPERVISORY</b>	<b>58,839.60</b>	<b>0.00</b>	<b>0.00</b>
Expense	58,839.60	0.00	0.00
<b>00114 ATTENDANTS</b>	<b>36,683.84</b>	<b>0.00</b>	<b>0.00</b>
Expense	36,683.84	0.00	0.00
<b>00129 SICK LEAVE INCENTIVE</b>	<b>1,654.73</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,654.73	0.00	0.00
<b>00350 BOX OFFICE</b>	<b>-215,805.64</b>	<b>-221,250.00</b>	<b>-192,250.00</b>
Expense	8,344.36	0.00	0.00
Revenue	-224,150.00	-221,250.00	-192,250.00
<b>527 CUTTING HALL Total</b>	<b>-205,215.69</b>	<b>-338,700.00</b>	<b>-281,700.00</b>
<b>500 FACILITIES</b>			
<b>00000 UNDEFINED</b>	<b>79,930.83</b>	<b>172,268.75</b>	<b>193,933.65</b>
Expense	79,930.83	172,268.75	193,933.65
<b>00350 BOX OFFICE</b>	<b>197,000.00</b>	<b>170,000.00</b>	<b>155,000.00</b>
Expense	197,000.00	170,000.00	155,000.00
<b>500 FACILITIES Total</b>	<b>276,930.83</b>	<b>342,268.75</b>	<b>348,933.65</b>
<b>Grand Total</b>	<b>71,715.14</b>	<b>3,568.75</b>	<b>67,233.65</b>



The Harper partnership encompasses cooperative fitness and dance programs, as well as full programming for the indoor pool in Building M. This pool serves as a valuable community resource, offering indoor swim lessons, as well as practice space for the swim team, water polo, and diving programs.

The Fitness and Dance budget remains relatively stable and in line with historical trends.

The pool budget shows a slight increase in revenue, driven by the continued popularity of swim lessons. Wage increases account for most of the rise in expenses.

Overall, the Harper budget operates at a loss due to the significant annual maintenance costs.



# Harper College

	2023 Budget	2024 Budget	2025 Budget
<b>400 HARPER ADMINISTRATION</b>			
<b>0000 UNDEFINED</b>	<b>3,510.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	3,510.00	0.00	0.00
<b>400 HARPER ADMINISTRATION Total</b>	<b>3,510.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401 HARPER PROGRAMS</b>			
<b>0000 UNDEFINED</b>	<b>1,800.00</b>	<b>1,250.00</b>	<b>250.00</b>
Expense	1,800.00	1,250.00	250.00
<b>00103 SUPERVISORY</b>	<b>46,292.97</b>	<b>0.00</b>	<b>0.00</b>
Expense	46,292.97	0.00	0.00
<b>21030 PALATINE DANCE</b>	<b>-1,284.55</b>	<b>-1,554.00</b>	<b>-1,500.00</b>
Expense	4,971.45	4,889.00	3,500.00
Revenue	-6,256.00	-6,443.00	-5,000.00
<b>22300 GENERAL FITNESS CLASSES</b>	<b>-3,944.52</b>	<b>-4,404.00</b>	<b>-2,800.00</b>
Expense	11,695.48	11,423.00	5,200.00
Revenue	-15,640.00	-15,827.00	-8,000.00
<b>22310 CYCLING CLASSES</b>	<b>-476.47</b>	<b>162.00</b>	<b>-500.00</b>
Expense	2,651.53	3,477.00	4,500.00
Revenue	-3,128.00	-3,315.00	-5,000.00
<b>26545 PICKLEBALL</b>	<b>-2,116.53</b>	<b>-2,450.00</b>	<b>0.00</b>
Expense	4,883.47	2,750.00	0.00
Revenue	-7,000.00	-5,200.00	0.00
<b>401 HARPER PROGRAMS Total</b>	<b>40,270.90</b>	<b>-6,996.00</b>	<b>-4,550.00</b>
<b>402 HARPER AQUATICS</b>			
<b>0000 UNDEFINED</b>	<b>-23,889.10</b>	<b>225,651.00</b>	<b>232,044.00</b>
Expense	267,396.90	558,795.00	564,826.00
Revenue	-291,286.00	-333,144.00	-332,782.00
<b>00103 SUPERVISORY</b>	<b>87,229.26</b>	<b>0.00</b>	<b>0.00</b>
Expense	87,229.26	0.00	0.00
<b>00111 INSTRUCTORS</b>	<b>63,751.41</b>	<b>0.00</b>	<b>0.00</b>
Expense	63,751.41	0.00	0.00
<b>00116 LIFEGUARDS</b>	<b>122,721.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	122,721.00	0.00	0.00
<b>00118 IN SERVICE TRAINING</b>	<b>13,951.44</b>	<b>0.00</b>	<b>0.00</b>
Expense	13,951.44	0.00	0.00
<b>28470 INDOOR TRI HARPER</b>	<b>-2,053.23</b>	<b>0.00</b>	<b>0.00</b>
Expense	170.77	0.00	0.00
Revenue	-2,224.00	0.00	0.00
<b>402 HARPER AQUATICS Total</b>	<b>261,710.78</b>	<b>225,651.00</b>	<b>232,044.00</b>
<b>Grand Total</b>	<b>305,491.68</b>	<b>218,655.00</b>	<b>227,494.00</b>



This portion of the budget represents our three major Recreation Centers. Each facility has specific adjustments and improvements planned, highlighting the district's commitment to providing better services while accurately reflecting operational costs.

Most expenses account for staffing, equipment repair and replacement, improvements, preventative maintenance, utilities, and supplies. In addition, considerable revenue is generated from drop-in programming, facility passes, and birthday parties.

In the 2025 Community Center and Falcon budgets, daily drop-in fees will increase from \$5 to \$10, marking the first fee increase for daily visits since 2005. While this change may seem significant, participants in pickleball and volleyball drop-in sessions can continue to enjoy the \$5 daily rate by purchasing a punch pass. Additionally, drop-in basketball and soccer participants can opt for the gym/turf annual pass for \$40. These options offer several benefits, including faster check-in, improved user identification, and the ability to communicate updates and service changes through the registration system.

Finally, the following costs have been reallocated to each of the centers' budgets: copier, phone, internet, staff uniforms, and first aid. These expenses were previously budgeted at the facility level but were moved in 2024 to better reflect the true cost of operations. This change results in a \$26,700 increase for Community Center, a \$11,650 increase for Birchwood, and a \$16,100 increase for Falcon.

### **Community Center**

Anticipated revenue for Community Center in 2025 is expected to increase by 13%, driven by the continued popularity of birthday party services, growth in pickleball drop-ins, and the ongoing participation of volleyball players paying the daily fee.

Wage expenses reflect the addition of a second IMRF Facility Attendant to improve night and weekend coverage. This position replaces an existing non-IMRF Facility Attendant role. While non-IMRF wages are slightly reduced due to this change, additional non-IMRF hours have been added to cover expanded building hours.

Utilities are projected to increase by \$17,750 from 2024 to 2025. This estimate is based on the average of 2023 actual costs and anticipated 2024 costs, with a 5% increase.

Planned building improvements for 2025 include the installation of hand dryers, a new bottle filler, additional rubber flooring in the gymnastics area, and the replacement of trash cans.





### **Birchwood**

In the 2025 Birchwood budget, anticipated revenue is projected to increase by 13%, primarily driven by the continued popularity of the birthday party service. Additionally, while drop-in daily fees will rise in 2025, the impact on this facility will be minimal, as drop-in basketball usage is low. Staff expects pickleball participants will opt for the punch pass to avoid the higher daily fee.

The budget also includes the addition of a second IMRF Facility Attendant to improve coverage during nights and weekends. This position will replace an existing non-IMRF Facility Attendant role. As a result, non-IMRF wages will see a slight decrease, although additional non-IMRF hours will be allocated to support birthday party services.

The increase in building maintenance costs is primarily due to additional funds requested for maintaining the wood gym floor. The floor requires screening and coating every other year, with this work scheduled for 2025.

Planned building improvements for 2025 include the installation of hand dryers and the replacement of cabinets and countertops in the preschool area.

### **Falcon**

Anticipated rental revenue for Falcon in 2025 is projected to decrease by \$32,500 due to an increase in district programming. However, much of this reduction is offset by additional revenue from birthday party services and the increase in daily drop-in fees. While staff will encourage participants to purchase punch and annual passes, it is expected that drop-in soccer and volleyball participants will continue paying the daily fee.

The "School's Out" program will be transferred to the CARE staff, with associated revenue (\$12,750) and expenses (\$2,000) removed from the Falcon budget. Overall, anticipated revenue for the facility is down by 2.44%, though this may be offset by registration fees from the additional programs now being offered in place of rentals, as well as the integration of "School's Out" programming with the CARE program.

The budget includes funding for an additional IMRF Facility Attendant to enhance night and weekend coverage, replacing an existing non-IMRF Facility Attendant position. As a result, non-IMRF wages show a decrease.

Utilities are projected to increase by \$30,113 from 2024 to 2025, based on the average of 2023 actuals and anticipated 2024 costs, with a 5% increase.

There are no significant building improvements or equipment replacements planned for this facility in 2025.

# Recreation Centers

	2023 Budget	2024 Budget	2025 Budget
<b>501 RECREATION CENTERS</b>			
<b>00000 UNDEFINED</b>	<b>-29,840.19</b>	<b>-70,790.00</b>	<b>-69,400.00</b>
Expense	36,684.81	0.00	0.00
Revenue	-66,525.00	-70,790.00	-69,400.00
<b>00103 SUPERVISORY</b>	<b>335,445.69</b>	<b>0.00</b>	<b>0.00</b>
Expense	335,445.69	0.00	0.00
<b>00124 BARTENDER</b>	<b>141.20</b>	<b>0.00</b>	<b>0.00</b>
Expense	141.20	0.00	0.00
<b>50010 OPEN GYM</b>	<b>-16,500.00</b>	<b>-20,440.00</b>	<b>-25,700.00</b>
Revenue	-16,500.00	-20,440.00	-25,700.00
<b>50011 Tots Open Gym CC</b>	<b>-1,000.00</b>	<b>-5,050.00</b>	<b>-6,125.00</b>
Revenue	-1,000.00	-5,050.00	-6,125.00
<b>50015 OPEN PICKLEBALL</b>	<b>-13,495.00</b>	<b>-23,950.00</b>	<b>-40,150.00</b>
Expense	700.00	0.00	0.00
Revenue	-14,195.00	-23,950.00	-40,150.00
<b>50018 DROP-IN VOLLEYBALL</b>	<b>-19,002.50</b>	<b>-19,220.00</b>	<b>-27,300.00</b>
Revenue	-19,002.50	-19,220.00	-27,300.00
<b>50100 BIRTHDAY PARTIES</b>	<b>-32,049.06</b>	<b>-52,457.00</b>	<b>-63,538.00</b>
Expense	2,349.44	0.00	0.00
Revenue	-34,398.50	-52,457.00	-63,538.00
<b>50200 GENERAL FACILITY PROGRAMS</b>	<b>676.68</b>	<b>0.00</b>	<b>0.00</b>
Expense	676.68	0.00	0.00
<b>50604 OPEN TURF</b>	<b>-9,500.00</b>	<b>-11,000.00</b>	<b>-20,000.00</b>
Revenue	-9,500.00	-11,000.00	-20,000.00
<b>50617 NR TRACK DROP-IN</b>	<b>-2,100.00</b>	<b>-2,100.00</b>	<b>-3,100.00</b>
Revenue	-2,100.00	-2,100.00	-3,100.00
<b>50660 INDOOR TURF</b>	<b>-136,000.00</b>	<b>-141,000.00</b>	<b>-119,000.00</b>
Revenue	-136,000.00	-141,000.00	-119,000.00
<b>50661 BASKETBALL - FALCON</b>	<b>-43,000.00</b>	<b>-47,900.00</b>	<b>-37,451.00</b>
Revenue	-43,000.00	-47,900.00	-37,451.00
<b>50665 BATTING CAGES</b>	<b>-160.00</b>	<b>0.00</b>	<b>0.00</b>
Revenue	-160.00	0.00	0.00
<b>50668 INFLATABLES</b>	<b>-400.00</b>	<b>-1,000.00</b>	<b>-2,125.00</b>
Revenue	-400.00	-1,000.00	-2,125.00
<b>50669 PRESENTATION SET-UP</b>	<b>-945.00</b>	<b>-945.00</b>	<b>-1,125.00</b>
Revenue	-945.00	-945.00	-1,125.00
<b>50670 ROOMS</b>	<b>-44,012.50</b>	<b>-32,357.50</b>	<b>-34,887.50</b>
Revenue	-44,012.50	-32,357.50	-34,887.50
<b>50671 BAR SERVICE</b>	<b>-7,083.00</b>	<b>0.00</b>	<b>0.00</b>
Revenue	-7,083.00	0.00	0.00

## Recreation Centers

<b>50672 WARMING KITCHEN</b>	<b>-1,600.00</b>	<b>-2,000.00</b>	<b>-1,800.00</b>
Revenue	-1,600.00	-2,000.00	-1,800.00
<b>66090 SCHOOL'S OUT FUN</b>	<b>-11,818.74</b>	<b>-12,750.00</b>	<b>0.00</b>
Expense	368.76	0.00	0.00
Revenue	-12,187.50	-12,750.00	0.00
<b>66570 GEN'L ADULT PROGRAMMING/WOMEN'S SPORTS</b>	<b>-1,355.42</b>	<b>0.00</b>	<b>0.00</b>
Expense	1,544.58	0.00	0.00
Revenue	-2,900.00	0.00	0.00
<b>66910 LITTLE CELTIC SOCCER ACADEMY</b>	<b>-4,950.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	11,550.00	0.00	0.00
Revenue	-16,500.00	0.00	0.00
<b>501 RECREATION CENTERS Total</b>	<b>-38,547.84</b>	<b>-442,959.50</b>	<b>-451,701.50</b>
<b>500 FACILITIES</b>			
<b>00000 UNDEFINED</b>	<b>797,132.40</b>	<b>864,172.35</b>	<b>1,035,135.38</b>
Expense	797,649.90	864,172.35	1,035,135.38
Revenue	-517.50	0.00	0.00
<b>50015 OPEN PICKLEBALL</b>	<b>670.00</b>	<b>770.00</b>	<b>462.00</b>
Expense	670.00	770.00	462.00
<b>50100 BIRTHDAY PARTIES</b>	<b>18,182.57</b>	<b>15,206.80</b>	<b>15,959.86</b>
Expense	18,182.57	15,206.80	15,959.86
<b>60020 RUNNING CLUB - FALCON</b>	<b>200.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	200.00	0.00	0.00
<b>66090 SCHOOL'S OUT FUN</b>	<b>3,300.00</b>	<b>2,200.00</b>	<b>0.00</b>
Expense	3,300.00	2,200.00	0.00
<b>500 FACILITIES Total</b>	<b>819,484.97</b>	<b>882,349.15</b>	<b>1,051,557.24</b>
<b>Grand Total</b>	<b>780,937.13</b>	<b>439,389.65</b>	<b>599,855.74</b>



The 2025 Clayson House Museum budget reflects some adjustments in cost allocations, but overall, there are no significant changes.

One of the changes for 2025 involves staffing. After a 2024 trial where volunteer support from the Historical Society covered museum hours, it has been decided that district staff will take on the responsibility of covering museum hours in 2025 based on the results of this model.

Additionally, the following costs have been reallocated back into the Clayson House budget for 2025: copier, phone, internet, staff uniforms, and first aid. These expenses were previously accounted for at the facility level but are being moved into this budget in 2025 to more accurately reflect the true cost of operations. This results in a \$5,640 increase.

A reduction in building maintenance costs is due to a decrease in contracted cleaning services, though some funds remain in the budget for cleaning the museum windows.

The 2025 budget also includes \$5,000 for historical programming.

Planned improvements for the building include the installation of a new sign.

## Clayson House

	2023 Budget	2024 Budget	2025 Budget
<b>500 FACILITIES</b>			
<b>00000 UNDEFINED</b>	<b>44,149.76</b>	<b>43,978.00</b>	<b>53,301.80</b>
Expense	44,149.76	43,978.00	53,301.80
<b>500 FACILITIES Total</b>	<b>44,149.76</b>	<b>43,978.00</b>	<b>53,301.80</b>
<b>Grand Total</b>	<b>44,149.76</b>	<b>43,978.00</b>	<b>53,301.80</b>

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The Outdoor Rental budget consists of the revenue and expenses associated with field, shelter, and synthetic turf rentals.

Notable changes in this area are primarily within the field turf budget, as rental fees will now be charged to Celtic for grass turf usage, resulting in an increase of approximately \$5,000 compared to 2024. This account also includes rentals by other users not affiliated with Celtic.

Regarding shelter rentals, staff expects 2025 reservations to mirror those of the 2024 season, with Eagle Park, Birchwood, and Oak still being used on a limited basis. Shelter rental rates will increase by 7-10% in 2025.

Synthetic turf revenues and expenses remain consistent with previous years. However, after the spring of 2025, Celtic Soccer will pay a rental fee for synthetic turf usage in addition to all other users. This additional revenue will be recorded in a capital revenue account and not in this one.



# Outdoor Field Rentals

	2023 Budget	2024 Budget	2025 Budget
<b>500 FACILITIES</b>			
<b>50058 SYNTHETIC TURF PERMIT</b>	<b>-13,000.00</b>	<b>-11,750.00</b>	<b>-30,700.00</b>
Expense	28,500.00	24,750.00	2,800.00
Revenue	-41,500.00	-36,500.00	-33,500.00
<b>500 FACILITIES Total</b>	<b>-13,000.00</b>	<b>-11,750.00</b>	<b>-30,700.00</b>
<b>502 RENTALS</b>			
<b>00000 UNDEFINED</b>	<b>6,229.79</b>	<b>0.00</b>	<b>0.00</b>
Expense	6,229.79	0.00	0.00
<b>00103 SUPERVISORY</b>	<b>24,690.98</b>	<b>0.00</b>	<b>0.00</b>
Expense	24,690.98	0.00	0.00
<b>50029 SHELTER PERMIT</b>	<b>-13,750.00</b>	<b>-13,250.00</b>	<b>-13,850.00</b>
Revenue	-13,750.00	-13,250.00	-13,850.00
<b>50058 SYNTHETIC TURF PERMIT</b>	<b>3,918.46</b>	<b>0.00</b>	<b>0.00</b>
Expense	3,918.46	0.00	0.00
<b>50099 FIELD PERMIT</b>	<b>-5,000.00</b>	<b>-2,500.00</b>	<b>-7,587.50</b>
Revenue	-5,000.00	-2,500.00	-7,587.50
<b>502 RENTALS Total</b>	<b>16,089.23</b>	<b>-15,750.00</b>	<b>-21,437.50</b>
<b>Grand Total</b>	<b>3,089.23</b>	<b>-27,500.00</b>	<b>-52,137.50</b>

Through ICompete the Park District offers discounted programs and events to disadvantaged residents. ICompete works closely with Partners for Our Communities (POC) and District 15 to provide a variety of program areas including dance, athletics, music, art, summer camp, and after-school club.

In the 2025 budget, the total expenses for all program supplies and staff are shown. This is a change from the 2024 budget which accounted for any donations and grants that might be provided through POC to offset the cost of offering these discounted programs and events. Donations and grant funding through POC may be available to offset costs, however, all expenses are requested in the 2025 budget in the event donations and other grant funding do not materialize.

Staff wage increases are a result of two changes. First, staff are currently paid a consistent wage across programs and events for the same job function. Second, the after-school club program shows all wages that could be paid. Previously, grant-funded staff from POC and any reimbursement for staff from District 15 were accounted for in wages. The 2025 budget accounts for all potential staff wages with the possible reimbursement of wages shown as revenue.

The increase in supply cost is consistent with the philosophy of this budget. The total cost of supplies is shown. Supply costs may be offset by donations or grants provided by POC; however, the full cost is budgeted.

Showing all costs associated with the ICompete program in this manner results in a year-over-year increase of 18%. It is likely some costs will be offset through grants, donations, and reimbursements received through our partner POC and District 15, however, it is prudent to plan for the total potential cost.



# iCompete

	2023 Budget	2024 Budget	2025 Budget
<b>503 ICOMPETE</b>			
<b>00000 UNDEFINED</b>	<b>69,649.93</b>	<b>0.00</b>	<b>0.00</b>
Expense	69,649.93	0.00	0.00
<b>60020 RUNNING CLUB - FALCON</b>	<b>-284.70</b>	<b>0.00</b>	<b>0.00</b>
Expense	715.30	0.00	0.00
Revenue	-1,000.00	0.00	0.00
<b>60030 DANCE - FALCON</b>	<b>-4,098.26</b>	<b>-5,376.00</b>	<b>-5,976.00</b>
Expense	857.74	0.00	0.00
Revenue	-4,956.00	-5,376.00	-5,976.00
<b>60040 AFTER SCHOOL CLUB</b>	<b>-26,916.07</b>	<b>-28,590.00</b>	<b>-32,580.00</b>
Expense	3,209.93	0.00	0.00
Revenue	-30,126.00	-28,590.00	-32,580.00
<b>60060 DROP IN - FALCON</b>	<b>8,132.02</b>	<b>0.00</b>	<b>0.00</b>
Expense	8,632.02	0.00	0.00
Revenue	-500.00	0.00	0.00
<b>60070 LOCK IN - FALCON</b>	<b>1,458.69</b>	<b>0.00</b>	<b>0.00</b>
Expense	2,088.69	0.00	0.00
Revenue	-630.00	0.00	0.00
<b>60080 POC RENTAL AGREEMENT/SPECIAL EVENTS</b>	<b>145.58</b>	<b>0.00</b>	<b>-1,100.00</b>
Expense	145.58	0.00	0.00
Revenue	0.00	0.00	-1,100.00
<b>60100 ICOMPETE SUMMER CAMP - FALCON</b>	<b>-4,274.50</b>	<b>-6,000.00</b>	<b>-6,000.00</b>
Expense	1,325.50	0.00	0.00
Revenue	-5,600.00	-6,000.00	-6,000.00
<b>61010 ICOMPETE POC FITNESS</b>	<b>234.42</b>	<b>0.00</b>	<b>0.00</b>
Expense	434.42	0.00	0.00
Revenue	-200.00	0.00	0.00
<b>61020 PPD POC GENERAL PROGRAMS</b>	<b>-560.00</b>	<b>0.00</b>	<b>-2,775.00</b>
Revenue	-560.00	0.00	-2,775.00
<b>61030 PPD COMMUNITY SCHOOL GENERAL PROGRAMS</b>	<b>332.72</b>	<b>0.00</b>	<b>0.00</b>
Expense	716.72	0.00	0.00
Revenue	-384.00	0.00	0.00
<b>62020 ICOMPETE POC SUMMER CLINICS/GOLF</b>	<b>3,731.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	4,266.00	0.00	0.00
Revenue	-535.00	0.00	0.00
<b>62030 ICOMPETE POC SUMMER CAMP</b>	<b>-8,985.00</b>	<b>0.00</b>	<b>0.00</b>
Expense	15.00	0.00	0.00
Revenue	-9,000.00	0.00	0.00
<b>62040 ICOMPETE POC PASSPORT</b>	<b>-550.00</b>	<b>-2,325.00</b>	<b>-2,900.00</b>
Revenue	-550.00	-2,325.00	-2,900.00
<b>503 ICOMPETE Total</b>	<b>38,015.83</b>	<b>-42,291.00</b>	<b>-51,331.00</b>

# iCompete

	2023 Budget	2024 Budget	2025 Budget
<b>500 FACILITIES</b>			
<b>00000 UNDEFINED</b>	<b>23,850.94</b>	<b>7,800.00</b>	<b>7,800.00</b>
Expense	23,850.94	7,800.00	7,800.00
<b>60030 DANCE - FALCON</b>	<b>9,030.00</b>	<b>11,646.00</b>	<b>19,750.50</b>
Expense	9,030.00	11,646.00	19,750.50
<b>60040 AFTER SCHOOL CLUB</b>	<b>47,994.00</b>	<b>39,860.00</b>	<b>45,420.00</b>
Expense	47,994.00	39,860.00	45,420.00
<b>60060 DROP IN - FALCON</b>	<b>20.00</b>	<b>300.00</b>	<b>300.00</b>
Expense	20.00	300.00	300.00
<b>60080 POC RENTAL AGREEMENT/SPECIAL EVENTS</b>	<b>5,498.50</b>	<b>8,520.00</b>	<b>11,679.54</b>
Expense	5,498.50	8,520.00	11,679.54
<b>60100 ICOMPETE SUMMER CAMP - FALCON</b>	<b>21,904.00</b>	<b>19,802.00</b>	<b>26,390.00</b>
Expense	21,904.00	19,802.00	26,390.00
<b>61020 PPD POC GENERAL PROGRAMS</b>	<b>566.31</b>	<b>20,999.00</b>	<b>20,870.00</b>
Expense	566.31	20,999.00	20,870.00
<b>62030 ICOMPETE POC SUMMER CAMP</b>	<b>22,620.00</b>	<b>16,995.00</b>	<b>22,275.00</b>
Expense	22,620.00	16,995.00	22,275.00
<b>62040 ICOMPETE POC PASSPORT</b>	<b>5,622.70</b>	<b>10,968.10</b>	<b>14,478.50</b>
Expense	5,622.70	10,968.10	14,478.50
<b>66090 SCHOOL'S OUT FUN</b>	<b>4,525.82</b>	<b>4,536.00</b>	<b>0.00</b>
Expense	4,525.82	4,536.00	0.00
<b>500 FACILITIES Total</b>	<b>141,632.27</b>	<b>141,426.10</b>	<b>168,963.54</b>
<b>Grand Total</b>	<b>179,648.10</b>	<b>99,135.10</b>	<b>117,632.54</b>





The Special Recreation Fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by the American with Disabilities Act (ADA), and enhance and expand existing program opportunities for residents with special needs. NWSRA was established in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes and approving the budgets, capital outlay, programming, and master plans.

The 2025 contribution to NWSRA is \$482,637.60, based on the amount approved by the Board in August 2024. In addition, \$230,888 is budgeted to be transferred to the Capital Fund for ADA portions of capital projects.

**NORTHWEST SPECIAL RECREATION ASSOCIATION**  
**MDAA 2025 AT 2.5%**

Member Park District	2022 E.A.V. used for 2025 MDAA	% of Total EAV	70% of total MDAAA	Gross Population	% of Total Population	20% of total MDAAA	Services Provided	% of Total Services	10% of total MDAA	2025 MDAA	% of Total MDAA
Arlington Heights	3,554,732,773	13.60%	429,904.48	74,409	11.59%	104,724.86	63,541.05	9.49%	42,843.24	577,472.58	12.8%
Bartlett	1,543,718,470	5.90%	186,695.18	41,020	6.39%	57,732.45	20,097.13	3.00%	13,550.71	257,978.34	5.7%
Buffalo Grove	1,972,578,496	7.55%	238,560.92	41,554	6.47%	58,484.01	81,693.63	12.19%	55,082.81	352,127.75	7.8%
Elk Grove	2,217,101,096	8.48%	268,133.15	31,127	4.85%	43,808.82	24,488.98	3.66%	16,511.96	328,453.93	7.3%
Hanover Park	728,196,297	2.79%	88,067.06	35,402	5.52%	49,825.55	11,793.47	1.76%	7,951.88	145,844.48	3.2%
Hoffman Estates	1,957,579,994	7.49%	236,747.03	50,139	7.81%	70,566.73	49,554.87	7.40%	33,412.90	340,726.66	7.5%
Inverness	233,631,488	0.89%	28,255.07	4,060	0.63%	5,714.13	2,252.50	0.34%	1,518.77	35,487.97	0.8%
Mt. Prospect	2,186,488,184	8.36%	264,430.87	56,852	8.86%	80,014.75	27,615.10	4.12%	18,619.78	363,065.40	8.0%
<b>Palatine</b>	<b>2,711,911,750</b>	<b>10.37%</b>	<b>327,974.87</b>	<b>83,000</b>	<b>12.93%</b>	<b>116,816.02</b>	<b>56,130.67</b>	<b>8.38%</b>	<b>37,846.71</b>	<b>482,637.60</b>	<b>10.7%</b>
Prospect Heights	426,754,760	1.63%	51,611.13	15,000	2.34%	21,111.33	9,762.00	1.46%	6,582.13	79,304.59	1.8%
River Trails	614,364,785	2.35%	74,300.43	17,000	2.65%	23,926.17	18,519.07	2.76%	12,486.68	110,713.28	2.5%
Rolling Meadows	813,316,095	3.11%	98,361.33	24,099	3.75%	33,917.46	64,433.32	9.62%	43,444.86	175,723.65	3.9%
Salt Creek	251,291,867	0.96%	30,390.89	6,306	0.98%	8,875.20	3,415.82	0.51%	2,303.16	41,569.25	0.9%
Schaumburg	4,208,467,824	16.10%	508,966.30	76,225	11.88%	107,280.73	132,202.57	19.73%	89,139.01	705,386.04	15.6%
South Barrington	494,823,917	1.89%	59,843.32	5,077	0.79%	7,145.48	6,249.17	0.93%	4,213.57	71,202.37	1.6%
Streamwood	952,018,414	3.64%	115,135.79	36,859	5.74%	51,876.16	16,704.37	2.49%	11,263.10	178,275.06	3.9%
Wheeling	1,277,004,003	4.88%	154,439.10	43,737	6.81%	61,556.41	81,447.51	12.16%	54,916.86	270,912.38	6.0%
<b>Total</b>	<b>26,143,980,213</b>	<b>100%</b>	<b>3,161,816.93</b>	<b>641,866</b>	<b>100%</b>	<b>903,376.27</b>	<b>669,901.23</b>	<b>100.00%</b>	<b>451,688.13</b>	<b>4,516,881.33</b>	<b>100.0%</b>



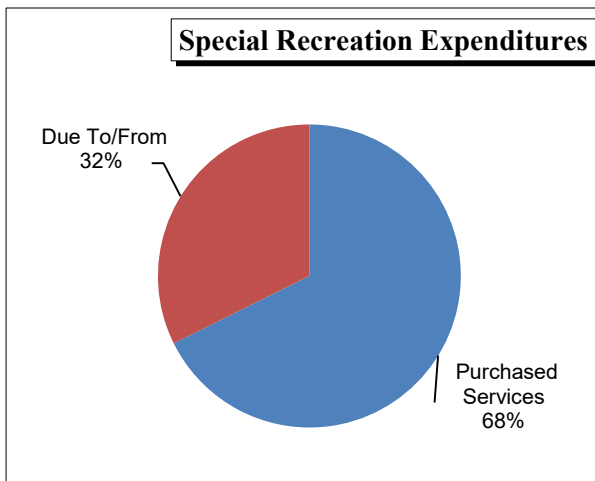
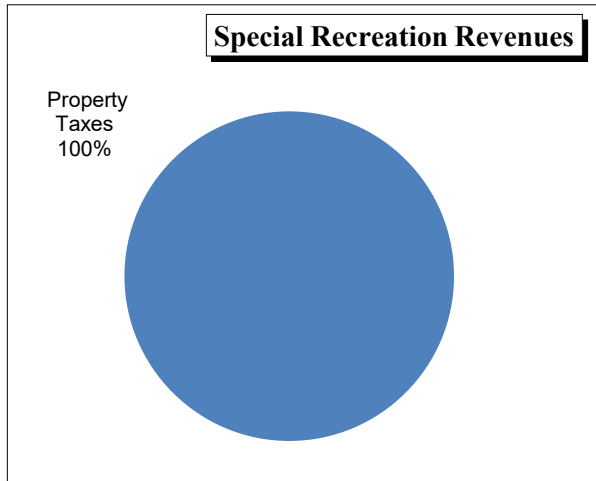
Palatine Park District

# 2025 Budget - Special Recreation Fund

	2022	2023	2024	2024	2025
	Total Activity	Total Activity	Total Budget	YTD Activity	
<b>Revenue</b>					
10 - PROPERTY TAX	827,054	811,123	851,260	821,864	1,110,904
<b>Revenue Total:</b>	<b>827,054</b>	<b>811,123</b>	<b>851,260</b>	<b>821,864</b>	<b>1,110,904</b>
<b>Expense</b>					
40 - SUPPLIES	0	0	4,400	0	0
72 - PURCHASED SERVICES	385,878	476,373	474,630	474,630	482,638
78 - DUE FROM / TO OTHER FUNDS	509,486	452,588	1,000,000	0	230,888
<b>Expense Total:</b>	<b>895,364</b>	<b>928,961</b>	<b>1,479,030</b>	<b>474,630</b>	<b>713,526</b>
<b>Report Surplus (Deficit):</b>	<b>-68,310</b>	<b>-117,839</b>	<b>-627,770</b>	<b>347,234</b>	<b>397,377</b>

**PALATINE PARK DISTRICT  
SPECIAL RECREATION FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2025**

Revenue Source	Budget Amount 2025	Percent of Total	Increase (Decrease) From Budget 2024	Percent of Increase (Decrease)
Property Taxes	\$ 1,110,904	100.0%	\$ 259,644	30.5%
	<u>\$ 1,110,904</u>	<u>100.0%</u>	<u>\$ 259,644</u>	<u>30.5%</u>
<b>Expenditure</b>				
Purchased Services	\$ 482,638	67.6%	\$ 3,608	0.8%
Due To/From	\$ 230,888	32.4%	\$ (769,112)	-76.9%
	<u>\$ 713,526</u>	<u>100.0%</u>	<u>\$ (765,504)</u>	<u>-51.8%</u>



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The Debt Service Fund was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. General obligation bonds are issued for general government activities, are direct obligations, and pledge the full faith and credit of the Park District.

The Park District’s Aaa bond rating allows the District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

The overall legal debt limit for the Park District bonds is 2.875% of the assessed valuation for the total debt including referendum, contracts payable, and non-referendum bonds. The Park District has approximately \$78 million in legal debt margin.

The legal debt limit for the non-referendum bonds is .575% of the assessed valuation (\$14.5 million). Below is a breakdown of the District’s legal debt margin:

<b>Debt Limit</b>			
		<b>Non-Referendum Debt Limit 0.575% of EAV</b>	<b>Statutory Debt Limit 2.875% of EAV</b>
<b>District EAV of Taxable Property, 2023</b>	\$2,792,779,800		
<b>Non-Referendum Authority (0.575% of EAV)</b>		\$16,058,484	
<b>Statutory Debt Limitation (2.875% of EAV)</b>			\$80,292,419
<b>Outstanding Debt:</b>			
GO ARS Bonds Series 2015C	\$2,115,000	\$0	\$0
GO Limited Tax Bonds Series 2015D	\$1,550,000	\$1,550,000	\$1,550,000
GO ARS Bonds Series 2017	\$8,820,000	\$0	\$0
GO ARS Bonds, Series 2019	\$240,000	\$0	\$0
<b>Total</b>	<b>\$12,725,000</b>	<b>\$1,550,000</b>	<b>\$1,550,000</b>
<b>Legal Debt Margin</b>		<b>\$14,508,484</b>	<b>\$78,742,419</b>
<b>Note: The amount of bonds that can be issued is limited to the available non-referendum debt limit.</b>			

## Palatine Park District

Total Limited Tax General Obligation Bonds

		Series 2015D			Total		
Levy Year	Bond Year (12/1)	Principal	Interest	Total	Principal	Interest	Total
2023	2024	\$405,000	\$56,663	\$461,663	\$405,000	\$56,663	\$461,663
2024	2025	\$415,000	\$46,538	\$461,538	\$415,000	\$46,538	\$461,538
2025	2026	\$290,000	\$36,163	\$326,163	\$290,000	\$36,163	\$326,163
2026	2027	\$845,000	\$27,463	\$872,463	\$845,000	\$27,463	\$872,463
2027	2028	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,955,000	\$166,825	\$2,121,825	\$1,955,000	\$166,825	\$2,121,825



**Palatine Park District**

Total General Obligation (Alternate Revenue Source) Bonds

Levy Year	Bond Year	Series 2015C			Series 2017			Series 2019			Total		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	2024	\$945,000	\$101,250	\$1,046,250	\$0	\$318,500	\$318,500	\$235,000	\$8,170	\$243,170	\$1,180,000	\$427,920	\$1,607,920
2024	2025	\$970,000	\$63,450	\$1,033,450	\$0	\$318,500	\$318,500	\$240,000	\$4,128	\$244,128	\$1,210,000	\$386,078	\$1,596,078
2025	2026	\$1,145,000	\$34,350	\$1,179,350	\$0	\$318,500	\$318,500				\$1,145,000	\$352,850	\$1,497,850
2026	2027				\$500,000	\$318,500	\$818,500				\$500,000	\$318,500	\$818,500
2027	2028				\$805,000	\$303,500	\$1,108,500				\$805,000	\$303,500	\$1,108,500
2028	2029				\$830,000	\$279,350	\$1,109,350				\$830,000	\$279,350	\$1,109,350
2029	2030				\$855,000	\$254,450	\$1,109,450				\$855,000	\$254,450	\$1,109,450
2030	2031				\$880,000	\$228,800	\$1,108,800				\$880,000	\$228,800	\$1,108,800
2031	2032				\$915,000	\$198,000	\$1,113,000				\$915,000	\$198,000	\$1,113,000
2032	2033				\$950,000	\$161,400	\$1,111,400				\$950,000	\$161,400	\$1,111,400
2033	2034				\$990,000	\$123,400	\$1,113,400				\$990,000	\$123,400	\$1,113,400
2034	2035				\$1,025,000	\$83,800	\$1,108,800				\$1,025,000	\$83,800	\$1,108,800
2035	2036				\$1,070,000	\$42,800	\$1,112,800				\$1,070,000	\$42,800	\$1,112,800
Total		\$3,060,000	\$199,050	\$3,259,050	\$8,820,000	\$2,949,500	\$11,769,500	\$475,000	\$12,298	\$487,298	\$12,355,000	\$3,160,848	\$15,515,848



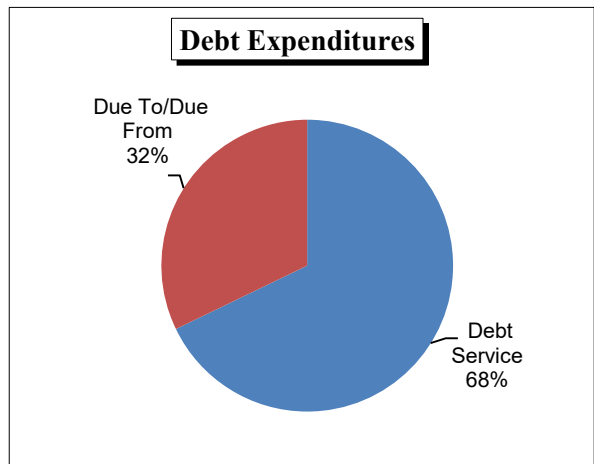
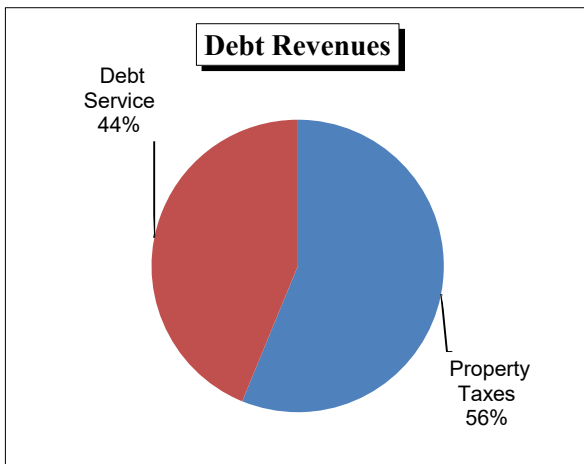
Palatine Park District

# 2025 Budget - Debt Service Fund

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
10 - PROPERTY TAX	2,237,410	2,192,119	2,347,545	2,221,148	2,359,615
36 - DEBT SERVICE	0	0	0	0	1,839,890
78 - DUE FROM / TO OTHER FUNDS	0	1,215,126	0	332,000	0
<b>Revenue Total:</b>	<b>2,237,410</b>	<b>3,407,245</b>	<b>2,347,545</b>	<b>2,553,148</b>	<b>4,199,505</b>
<b>Expense</b>					
36 - DEBT SERVICE	905,346	903,405	792,163	202,194	2,697,615
78 - DUE FROM / TO OTHER FUNDS	1,166,499	2,483,758	1,250,000	1,820,008	1,277,578
<b>Expense Total:</b>	<b>2,071,844</b>	<b>3,387,163</b>	<b>2,042,163</b>	<b>2,022,202</b>	<b>3,975,193</b>
<b>Report Surplus (Deficit):</b>	<b>165,566</b>	<b>20,081</b>	<b>305,382</b>	<b>530,946</b>	<b>224,312</b>

**PALATINE PARK DISTRICT  
DEBT FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2025**

<b>Revenue Source</b>	<b>Budget Amount 2025</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2024</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 2,359,615	56.2%	\$ 12,070	0.5%
Debt Service	\$ 1,839,890	43.8%	\$ 1,839,890	N/A
	<b>\$ 4,199,505</b>	<b>100.0%</b>	<b>\$ 1,851,960</b>	<b>78.9%</b>
<b>Expenditure</b>				
Debt Service	\$ 2,697,615	67.9%	\$ 1,905,452	240.5%
Due To/Due From	\$ 1,277,578	32.1%	\$ 27,578	2.2%
	<b>\$ 3,975,193</b>	<b>100.0%</b>	<b>\$ 1,933,030</b>	<b>94.7%</b>



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The 2025 Capital Budget is considerably lower compared to 2024 budget. 2024 total budgeted revenue was \$6,221,494 and total expense was \$7,662,830. Those budgeted amounts resulted in a budget deficit totaling \$1,441,336. The proposed 2025 Capital Budget will result in a \$29,113 budget surplus for the year because the total budgeted revenue amount is \$4,916,721 and total expense amount is \$4,887,608.

### **Revenue**

The overall revenues in 2025 (\$4,916,721) are reduced by \$1,304,773 compared to 2024 (\$6,221,494). The reduction is primarily a result of fewer dollars needed from the Fund Transfer In account. In 2024 the account total was \$5,250,000 and the budgeted amount in 2025 is \$3,980,888. The difference in that account from 2024 is a \$1,269,112 reduction.

The following are other notable account variances within the 2025 Capital Budget compared to 2024:

- The TIF Rebates account was reduced to \$160,000, which is a \$131,000 reduction from 2024. The reduction was based on actual account history.
- The Other Income account increased by \$61,060 this year. The account moving forward will include Celtic Park's Synthetic fields rental income. The revenues for the field rentals will start after the 2025 Spring soccer season ends. The 2026 budget will almost double because it will include both Spring and Fall's rental income.
- The Affiliate Operations account increased by \$12,690. The increase correlates with the growing number of players within each affiliate group over the last few years.
- The Cell Tower Base Rent account increased by \$24,889. The increase was due to the rental agreement payment schedule and adding an additional sub-leaser's monthly income.

### **Expense**

The total capital expense budget for 2025 capital projects is \$4,887,608, however that total includes \$820,000 for two 2024 carryover projects that will not be completed by year end. The Meadowlark Park Development project will not be completed until Spring of 2025. Staff have projected the amount that will be paid out in 2024 and have added \$620,000 to the Land Improvement account to complete the project in 2025. The other carry over item is the construction cost repayment to the Village of Palatine for the multipurpose room and offices at the Community Center. The original agreement included options to repay the construction expense with a land swap for a new fire station or to repay the expense if the land swap didn't materialize within a ten-year period. Staff are currently in discussions with the Village regarding a potential land swap, but the discussion will not be completed before the year end. Staff



included the \$200,000 repayment amount in the Building Improvements account in the event both agencies do not come to an agreement. If you deduct the carryover amounts from the budget total, the 2025 capital project expense is \$4,067,608. Illinois statute mandates the District to budget all incoming revenues and expenses within a fiscal year as new transactions starting with a zero balance. Therefore, the total budgeted expenses within the Capital Fund total \$4,887,608 but the actual change in the fund balance will only total \$4,067,608.

Staff have changed the structure of Capital budget which consolidates the previously tiered accounts into one for each fund type. The old tiered system was good for planning purposes but having four accounts for each grouping made accounting entries difficult during the fiscal year and especially difficult for carryover projects. Staff have decided to move forward by grouping project budgets by their project types. The project number will be as follows:

- 09-000-00000-5226-000 Professional Planning Services
- 09-000-00000-6400-000 Equipment
- 09-000-00000-6404-000 Furniture and Fixtures
- 09-000-00000-6406-000 Vehicles
- 09-000-00000-6410-000 Land
- 09-000-00000-6411-000 Land Improvements
- 09-000-00000-6460-000 Building
- 09-000-00000-6461-000 Building Improvements

The following are some other notable account variances within the 2025 Capital Budget compared to 2024:

- Land & Building accounts (6410 & 6460) have been reduced by \$920,000. That amount was budgeted in 2024 for the acquisition of 1 N Oak and the Go-Kart properties.
- Professional Planning Services account (5226) has increased by \$160,000. Staff will be using the Professional Planning account to start the professional service work on projects scheduled for the preceding year. This will help staff get projects out to bid in January after the board approves the budget instead of starting the Architect and Engineering work in January.
- The Equipment account has increased by \$406,151. The increase is primarily due to three major items. The replacement pool heater and sand filter media at Birchwood Park along with the electronic sign replacement at Falcon Park.
- The Vehicle account has increased by \$96,000. The increase is due to the replacement of the department's large dump truck.

- The Land Improvements account has decreased by \$1,137,563. The reduction from last year is primarily from the synthetic field replacement amount for Celtic Park.
- The Building Improvement account has decreased by \$1,433,810. The reduction from last year is primarily from the Palatine Hills maintenance garage renovation amount. Staff are investigating other alternate locations and options.





Palatine Park District

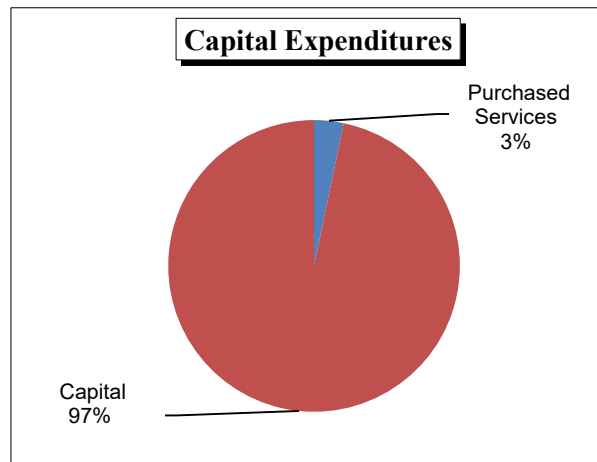
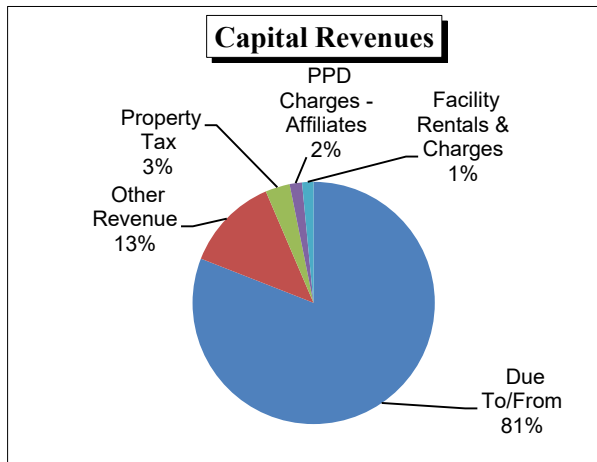
# 2025 Budget - Capital Projects Fund

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
10 - PROPERTY TAX	234,374	195,775	291,000	177,497	160,000
15 - OTHER REVENUE	30,146	67,140	557,900	16,691	618,960
17 - FACILITY RENTALS AND CHARGE:	64,229	130,363	53,460	69,976	75,048
78 - DUE FROM / TO OTHER FUNDS	2,830,293	2,917,462	5,250,000	1,486,000	3,980,888
79 - PPD CHARGES - AFFILIATES	88,384	64,078	69,134	0	81,824
<b>Revenue Total:</b>	<b>3,247,426</b>	<b>3,374,818</b>	<b>6,221,494</b>	<b>1,750,165</b>	<b>4,916,721</b>
<b>Expense</b>					
72 - PURCHASED SERVICES	109,245	14,205	0	0	160,000
76 - CAPITAL	3,093,934	3,315,720	7,662,830	4,362,286	4,727,608
<b>Expense Total:</b>	<b>3,203,178</b>	<b>3,329,925</b>	<b>7,662,830</b>	<b>4,362,286</b>	<b>4,887,608</b>
<b>Report Surplus (Deficit):</b>	<b>44,248</b>	<b>44,894</b>	<b>-1,441,336</b>	<b>-2,612,121</b>	<b>29,113</b>



**PALATINE PARK DISTRICT  
CAPITAL FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2025**

<b>Revenue Source</b>	<b>Budget Amount 2025</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2024</b>	<b>Percent of Increase (Decrease)</b>
Due To/From	\$ 3,980,888	81.0%	\$ (1,269,112)	-24.2%
Other Revenue	\$ 618,960	12.6%	\$ 61,060	10.9%
Property Tax	\$ 160,000	3.3%	\$ (131,000)	-45.0%
PPD Charges - Affiliates	\$ 81,824	1.7%	\$ 12,690	18.4%
Facility Rentals & Charges	\$ 75,048	1.5%	\$ 21,588	40.4%
	<u>\$ 4,916,721</u>	<u>81.0%</u>	<u>\$ (1,269,112)</u>	<u>-21.0%</u>
<b>Expenditure</b>				
Purchased Services	\$ 160,000	3.3%	\$ 160,000	N/A
Capital	\$ 4,727,608	96.7%	\$ (2,935,222)	-38.3%
	<u>\$ 4,887,608</u>	<u>100.0%</u>	<u>\$ (2,775,222)</u>	<u>-36.2%</u>





		Original Total Budget		
<b>Fund: 09 - Capital Projects</b>				
<b>Revenue</b>				
<a href="#">09-000-00000-4002-000</a>	TIF REBATES	160,000.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Reduced based on history		1.00	-160,000.00	-160,000.00
<a href="#">09-000-00000-4059-000</a>	OTHER INCOME	61,060.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Celtic Pk Field Rental Revenue (Celtic Soccer)		1.00	-61,060.00	-61,060.00
<a href="#">09-000-00000-4079-000</a>	AFFILIATE OPERATIONS	81,824.41		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Celtic Cup Lights Hours		86.00	-19.00	-1,634.00
Celtic fields 1&2 Light Hours		540.83	-19.00	-10,275.77
Celtic In-House Contribution to Capital		1,375.00	-10.00	-13,750.00
Celtic In-House Lights		426.30	-19.00	-8,099.70
PAFA Lights Hours		293.20	-19.00	-5,570.80
PAFA Participation Contribution to Capital		375.00	-10.00	-3,750.00
PCBS Contribution to Capital		1,600.00	-10.00	-16,000.00
PCBS-H Lights Hours		578.36	-19.00	-10,988.84
PCBS-P Light Hours		63.88	-19.00	-1,213.72
PCBS-T Light Hours		554.82	-19.00	-10,541.58
<a href="#">09-000-00000-4083-000</a>	CAPITAL GRANTS	499,900.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Meadowlark OSLAD grant		0.00	0.00	-499,900.00
<a href="#">09-000-00000-4159-000</a>	CELL TOWER STABLES BASE RENT	53,399.16		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Annual Base Rent (Crown)		1.00	-32,175.00	-32,175.00
Monthly lease fee		12.00	-1,768.68	-21,224.16
<a href="#">09-000-00000-4990-000</a>	FUND TRANSFER - IN	3,980,888.40		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
xfr from General fund		0.00	0.00	-2,000,000.00
Xfr from Rec for projects		0.00	0.00	-1,750,000.00
Xfr to Capital Projects for cumulative ADA work		0.00	0.00	-230,888.40
<a href="#">09-000-05919-4159-000</a>	CELL TOWER MONTHLY REV SUBTEN,	21,648.60		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Sub tenant (T-Mobile), monthly		12.00	-1,804.05	-21,648.60
<a href="#">09-012-00000-4081-000</a>	VOP IMPACT FEE	58,000.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Capital Funds - Impact Fees		1.00	-58,000.00	-58,000.00
<b>Revenue Total:</b>		<b>4,916,720.57</b>		

		Original Total Budget		
<b>Expense</b>				
<u>09-000-00000-5226-000</u>	PROFESSIONAL PLANNING SERVICES	160,000.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
A&E		1.00	100,000.00	100,000.00
Repair and Replacement (IGA w/ Harper College)		1.00	60,000.00	60,000.00
<u>09-000-00000-6400-000</u>	EQUIPMENT	1,069,000.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Birchwood Aqu - Replace Pool Heater 4,000,000 BTUs		1.00	150,000.00	150,000.00
Birchwood Aqu - Replace Pool Sand Filter Media		1.00	100,000.00	100,000.00
Birchwood Rec C - Bleachers (4 new sets)		1.00	24,000.00	24,000.00
BW/FP - Four Additional Security Cameras		1.00	14,000.00	14,000.00
CC/BW/CH/Gymnastics - Sound System Replacement		1.00	20,000.00	20,000.00
Community C - Security Camera Expansion		1.00	12,000.00	12,000.00
Community C- Gymnastics Equipment Replacement		1.00	20,000.00	20,000.00
CSF - Replace Bucket truck w/Spider lift 72'		1.00	130,000.00	130,000.00
CSF - Replace John Deere Gator w/similar		1.00	20,000.00	20,000.00
CSF - Replace zero turn mower		1.00	16,000.00	16,000.00
CSF- Install new small equipment lift in fleet bay		1.00	15,000.00	15,000.00
CSF- Purchase an AI Line Sprayer		1.00	38,000.00	38,000.00
Cutting Hall - Lighting Replacement		1.00	25,000.00	25,000.00
Cutting Hall - Security Camera		1.00	17,000.00	17,000.00
Cutting Hall - Stage extension rigging		1.00	25,000.00	25,000.00
Eagle Aqu - Replace Fire Alarm Panel		1.00	20,000.00	20,000.00
Falcon C- Replace Floor Auto Scrubber Machine		1.00	10,000.00	10,000.00
Falcon Pk - Digital Road Sign		1.00	140,000.00	140,000.00
Hamilton Pk - Security Cameras		1.00	35,000.00	35,000.00
Harper-Repair and replacement (On going IGA)		1.00	65,000.00	65,000.00
Parkside Pre-school- Replace Fire Alarm Panel		1.00	20,000.00	20,000.00
PHGC - Replace 2011 Toro Sand Pro		1.00	31,000.00	31,000.00
PHGC - Replace 2011 Triplex mower		1.00	62,000.00	62,000.00
PHGC - Security Cameras		1.00	20,000.00	20,000.00
Unexpected Equipment Replacement		1.00	40,000.00	40,000.00
<u>09-000-00000-6406-000</u>	VEHICLES	222,000.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
CSF - Purchase new Specialty Trailer for lift		1.00	14,000.00	14,000.00
CSf - Replace 2012 - 2500 Pick up w/similar		1.00	58,000.00	58,000.00
CSF-Replace International Truck w/6500 series		1.00	150,000.00	150,000.00
<u>09-000-00000-6411-000</u>	LAND IMPROVEMENTS	2,703,250.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
Falcon pk- Replace parking lot part 1 of 3		1.00	788,250.00	788,250.00
Locust Pk- Tennis surface renovation		1.00	150,000.00	150,000.00
Meadowlark Pk- Development Continued from 2024		1.00	620,000.00	620,000.00
PHGC- Irrigation Pond Dredging Phase 2		1.00	25,000.00	25,000.00
PHGC- NEW- Extend the driving range netting		1.00	225,000.00	225,000.00
Stables/Go Kart P- Demo Structures (3 structures)		1.00	225,000.00	225,000.00
The Grove Pk- NEW Playground and pathways		1.00	385,000.00	385,000.00
Walley Degner Pk- Replace Playground		1.00	285,000.00	285,000.00
<u>09-000-00000-6461-000</u>	BUILDING IMPROVEMENTS	733,358.00		
<b>Budget Detail</b>				
<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>
All Facilities- New- Door Card readers - phase 3		1.00	25,000.00	25,000.00
BW/CC/CH- Sand & Refinish Dance Room Wood Floors		1.00	29,000.00	29,000.00

	Original		
	Total Budget		
Community C- IGA W/VOP (9 of 10 Years)	1.00	133,358.00	133,358.00
Community C- Replace HVAC Fitness Center	1.00	125,000.00	125,000.00
Community C- VOP Repayment one-time	1.00	200,000.00	200,000.00
FAC- Paint the pool and all hand railings	1.00	125,000.00	125,000.00
Senior C- HVAC replacement lower level	1.00	36,000.00	36,000.00
Unexpected Replacement	1.00	60,000.00	60,000.00
<b>Expense Total:</b>		<b>4,887,608.00</b>	
<b>Fund: 09 - Capital Projects Surplus (Deficit):</b>		<b>29,112.57</b>	
<b>Report Surplus (Deficit):</b>		<b>29,112.57</b>	

**Group Summary**

Account Type	Original	
	Total Budget	
<b>Fund: 09 - Capital Projects</b>		
Revenue	4,916,720.57	4,916,720.57
Expense	4,887,608.00	4,887,608.00
<b>Fund: 09 - Capital Projects Surplus (Deficit):</b>	<b>29,112.57</b>	<b>29,112.57</b>
<b>Report Surplus (Deficit):</b>	<b>29,112.57</b>	<b>29,112.57</b>

The Affiliate budgets represent activity specifically associated with affiliate organization registrations, supplies, and equipment. As many of the affiliates associated with these accounts become more independent, the revenues, expenses, and activity lessen.

Though PCBS continues to separate its operations from the park district, we still collect registrations, hence the various revenue accounts. Expenses are also accounted for in contractual and supply accounts. Ultimately, the net revenue from this account is transferred to a PCBS fund.

Celtic Soccer and PAFA Football no longer have revenues or expenses accounted for in a 19 account.





Palatine Park District

## 2025 Budget - Affiliate Fund

	2022 Total Activity	2023 Total Activity	2024 Total Budget	2024 YTD Activity	2025 Budget
<b>Revenue</b>					
12 - FEES AND CHARGES	310,861	337,744	301,549	276,215	332,857
15 - OTHER REVENUE	300	0	16,500	0	0
79 - PPD CHARGES - AFFILIATES	0	0	56,591	0	0
<b>Revenue Total:</b>	<b>311,161</b>	<b>337,744</b>	<b>374,640</b>	<b>276,215</b>	<b>332,857</b>
<b>Expense</b>					
20 - PAYROLL	75,459	79,300	82,560	80,652	12,960
21 - BENEFITS	4,689	0	0	0	0
40 - SUPPLIES	37,657	14,328	16,885	24,206	42,085
72 - PURCHASED SERVICES	104,551	185,020	147,560	122,361	205,460
77 - OTHER / DISCOUNTS	2,042	613	3,000	0	3,300
79 - PPD CHARGES - AFFILIATES	76,649	88,209	99,915	9,720	55,350
<b>Expense Total:</b>	<b>301,047</b>	<b>367,469</b>	<b>349,920</b>	<b>236,939</b>	<b>319,155</b>
<b>Report Surplus (Deficit):</b>	<b>10,114</b>	<b>-29,726</b>	<b>24,720</b>	<b>39,276</b>	<b>13,702</b>

# Affiliate Fund

	2023 Budget	2024 Budget	2025 Budget
<b>915 CELTIC SOCCER</b>			
<b>99150 CELTIC</b>	<b>-11,326.46</b>	<b>-11,326.46</b>	<b>0.00</b>
Expense	61,765.00	61,765.00	0.00
Revenue	-73,091.46	-73,091.46	0.00
<b>919 PAFA</b>			
<b>99190 PAFA</b>	<b>-16,201.50</b>	<b>1,200.00</b>	<b>0.00</b>
Expense	30,041.50	1,200.00	0.00
Revenue	-46,243.00	0.00	0.00
<b>919 PAFA Total</b>	<b>-16,201.50</b>	<b>1,200.00</b>	<b>0.00</b>
<b>933 PAFA SPIRIT</b>			
<b>99330 PAFA SPIRIT</b>	<b>5,327.61</b>	<b>-3,934.00</b>	<b>-3,934.00</b>
Expense	11,328.61	10,445.00	10,445.00
Revenue	-6,001.00	-14,379.00	-14,379.00
<b>933 PAFA SPIRIT Total</b>	<b>5,327.61</b>	<b>-3,934.00</b>	<b>-3,934.00</b>
<b>963 PALATINE COMMUNITY BASEBALL SOFTBALL</b>			
<b>90000 AFFILIATES</b>	<b>255,936.00</b>	<b>276,510.00</b>	<b>308,710.00</b>
Expense	255,936.00	276,510.00	308,710.00
<b>90005 BASEBALL T-BALL</b>	<b>-13,680.00</b>	<b>-13,300.00</b>	<b>-17,136.00</b>
Revenue	-13,680.00	-13,300.00	-17,136.00
<b>90010 BASEBALL ROOKIES</b>	<b>-22,040.00</b>	<b>-19,000.00</b>	<b>-27,608.00</b>
Revenue	-22,040.00	-19,000.00	-27,608.00
<b>90011 BASEBALL FUTURE STARS</b>	<b>-21,660.00</b>	<b>-18,240.00</b>	<b>-27,132.00</b>
Revenue	-21,660.00	-18,240.00	-27,132.00
<b>90012 BASEBALL PINTO</b>	<b>-22,260.00</b>	<b>-20,160.00</b>	<b>-27,878.00</b>
Revenue	-22,260.00	-20,160.00	-27,878.00
<b>90013 BASEBALL STALLION</b>	<b>-15,120.00</b>	<b>-16,380.00</b>	<b>-18,936.00</b>
Revenue	-15,120.00	-16,380.00	-18,936.00
<b>90014 BASEBALL MUSTANG</b>	<b>-13,020.00</b>	<b>-11,340.00</b>	<b>-16,306.00</b>
Revenue	-13,020.00	-11,340.00	-16,306.00
<b>90015 BASEBALL BRONCO 5</b>	<b>-11,340.00</b>	<b>-12,180.00</b>	<b>-14,202.00</b>
Revenue	-11,340.00	-12,180.00	-14,202.00
<b>90016 BASEBALL BRONCO 6</b>	<b>-11,340.00</b>	<b>-11,340.00</b>	<b>-14,202.00</b>
Revenue	-11,340.00	-11,340.00	-14,202.00
<b>90017 BASEBALL PONY</b>	<b>-15,960.00</b>	<b>-15,120.00</b>	<b>-19,988.00</b>
Revenue	-15,960.00	-15,120.00	-19,988.00
<b>90019 BASEBALL COLT</b>	<b>-10,080.00</b>	<b>-10,080.00</b>	<b>-12,624.00</b>
Revenue	-10,080.00	-10,080.00	-12,624.00
<b>90020 SOFTBALL JR HIGH</b>	<b>-7,800.00</b>	<b>-7,800.00</b>	<b>0.00</b>
Revenue	-7,800.00	-7,800.00	0.00
<b>90021 SOFTBALL NCAA DIV III</b>	<b>-13,300.00</b>	<b>-12,920.00</b>	<b>-16,660.00</b>

# Affiliate Fund

	2023 Budget	2024 Budget	2025 Budget
Revenue	-13,300.00	-12,920.00	-16,660.00
<b>90023 SOFTBALL NCAA DIV II 3</b>	<b>-10,080.00</b>	<b>-8,400.00</b>	<b>-12,624.00</b>
Revenue	-10,080.00	-8,400.00	-12,624.00
<b>90024 SOFTBALL NCAA DIV II 4</b>	<b>-8,820.00</b>	<b>-8,400.00</b>	<b>-11,046.00</b>
Revenue	-8,820.00	-8,400.00	-11,046.00
<b>90025 SOFTBALL NCAA DIV I</b>	<b>-15,120.00</b>	<b>-14,280.00</b>	<b>-18,936.00</b>
Revenue	-15,120.00	-14,280.00	-18,936.00
<b>90027 SOFTBALL JR HIGH</b>	<b>-5,460.00</b>	<b>-6,720.00</b>	<b>-6,838.00</b>
Revenue	-5,460.00	-6,720.00	-6,838.00
<b>90029 SOFTBALL WOMEN'S DIVISION</b>	<b>-1,820.00</b>	<b>3,120.00</b>	<b>-2,282.00</b>
Revenue	-1,820.00	3,120.00	-2,282.00
<b>90032 FALL BALL PINTO</b>	<b>-2,970.00</b>	<b>0.00</b>	<b>-3,718.00</b>
Revenue	-2,970.00	0.00	-3,718.00
<b>90033 FALL BALL 3RD-4TH GRADES</b>	<b>-7,560.00</b>	<b>-7,290.00</b>	<b>-9,464.00</b>
Revenue	-7,560.00	-7,290.00	-9,464.00
<b>90035 FALL BALL 5TH-6TH GRADES</b>	<b>-8,100.00</b>	<b>-7,830.00</b>	<b>-10,140.00</b>
Revenue	-8,100.00	-7,830.00	-10,140.00
<b>90037 FALL BALL 7TH-8TH GRADES</b>	<b>-7,020.00</b>	<b>-6,750.00</b>	<b>-8,788.00</b>
Revenue	-7,020.00	-6,750.00	-8,788.00
<b>90039 FALL BALL 9TH-12TH GRADES</b>	<b>-3,780.00</b>	<b>-4,860.00</b>	<b>-4,732.00</b>
Revenue	-3,780.00	-4,860.00	-4,732.00
<b>90040 FALL SOFTBALL 1ST-2ND GRADES PCBS</b>	<b>0.00</b>	<b>-1,620.00</b>	<b>0.00</b>
Revenue	0.00	-1,620.00	0.00
<b>90041 FALL SOFTBALL REVENUE 3RD-4TH GRADES PCBS</b>	<b>-4,320.00</b>	<b>-4,590.00</b>	<b>-5,408.00</b>
Revenue	-4,320.00	-4,590.00	-5,408.00
<b>90042 FALL SOFTBALL REVENUE 5TH-6TH GRADES PCBS</b>	<b>-6,210.00</b>	<b>-4,590.00</b>	<b>-7,774.00</b>
Revenue	-6,210.00	-4,590.00	-7,774.00
<b>90043 FALL SOFTBALL REVENUE 7TH-8TH GRADE PCBS</b>	<b>-3,240.00</b>	<b>-3,240.00</b>	<b>-4,056.00</b>
Revenue	-3,240.00	-3,240.00	-4,056.00
<b>90050 TRAVELERS</b>	<b>-23,800.00</b>	<b>-22,100.00</b>	<b>0.00</b>
Revenue	-23,800.00	-22,100.00	0.00
<b>90055 STINGRAYS</b>	<b>-19,720.00</b>	<b>-21,760.00</b>	<b>0.00</b>
Revenue	-19,720.00	-21,760.00	0.00
<b>963 PALATINE COMMUNITY BASEBALL SOFTBALL Total</b>	<b>-49,684.00</b>	<b>-10,660.00</b>	<b>-9,768.00</b>
<b>Grand Total</b>	<b>-71,884.35</b>	<b>-24,720.46</b>	<b>-13,702.00</b>



**PALATINE PARK DISTRICT  
COMBINED BUDGET  
AND  
APPROPRIATION ORDINANCE  
FISCAL YEAR 2025**

**BOARD OF PARK COMMISSIONERS**

**Terry Ruff, President  
Jennifer Rogers, Vice President  
Sue Gould, Commissioner  
Joe Petricca, Commissioner  
Greg Sammons, Commissioner**

**Lisa Allie, Secretary**

**Benjamin M. Rea, Executive Director**

**AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION  
FOR PALATINE PARK DISTRICT FOR  
THE FISCAL YEAR BEGINNING JANUARY 1, 2025  
AND ENDING DECEMBER 31, 2025  
ORDINANCE #25-01**

WHEREAS, the Board of Park Commissioners of Palatine Park District, Cook County, Illinois, caused to be prepared in tentative form an annual combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 13th of January 2025, and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

PARK COMMISSIONERS OF PALATINE PARK DISTRICT, COOK COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of Palatine Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2025 and ending December 31, 2025.

SECTION 2: The amount budgeted and appropriated for each object or purpose is as follows:

I. The amount Budgeted and Appropriated for Corporate Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$6,011,283	\$6,612,411
Contractual Services	2,940,875	3,234,963
Materials & Supplies	819,932	901,925
Debt Service	1,278,579	1,406,437
Equipment	118,550	130,405
Transfer to Capital Fund	2,000,000	2,200,000
Total Budgeted and Appropriated for Corporate Fund:	<u>\$13,169,218</u>	<u>\$14,486,140</u>

II. The amount Budgeted and Appropriated for District's Share of Expenses of Joint Recreational Programs for the Handicapped:

Transfer to Capital Projects Fund	\$230,888	\$253,977
Payments to Northwest Special Recreation Association (NWSRA)	<u>482,638</u>	<u>\$530,902</u>
Total Budgeted and Appropriated for Handicapped Recreation Fund:	<u>\$713,526</u>	<u>\$784,879</u>

III. The amount Budgeted and Appropriated for Recreation Fund Purposes:		
	<u>Budget</u>	<u>Appropriation</u>
Personnel	\$9,344,192	\$10,278,611
Contractual Services	2,953,595	3,248,955
Materials & Supplies	1,047,804	1,152,584
Other	167,575	184,333
Equipment	93,885	103,274
Transfer to Capital Fund	1,750,000	1,925,000
 Total Budgeted and Appropriated for the Recreation Fund:	 \$15,357,051	 \$16,892,756

IV. The amount Budgeted and Appropriated for the Debt Service Fund:		
Principal	\$2,254,890	\$2,480,379
Interest	423,225	465,547
Contractual	19,500	21,450
Transfer to General Fund	1,277,578	1,405,336
 Total Budgeted and Appropriated for the Debt Service Fund:	 <u>\$3,975,193</u>	 <u>\$4,372,712</u>

V. The amount Budgeted and Appropriated for the Capital Projects Fund:		
Capital Outlay	\$4,887,608	\$5,376,369
 Total Budgeted and Appropriated for the Capital Projects Fund:	 \$4,887,608	 \$5,376,369

Total Estimated Expenditures Budgeted (All Funds)	<u>\$38,102,596</u>	
 Total Estimated Expenditures Appropriated (All Funds)		 \$41,912,855

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund	\$13,169,218	\$14,486,140
Special Recreation Fund	713,526	784,879
Recreation Fund	15,357,051	16,892,756
Debt Service Fund	3,975,193	4,372,712
Capital Projects Fund	<u>4,887,608</u>	<u>5,376,369</u>
<b>Total Budgeted</b>	<u><u>\$38,102,596</u></u>	
<b>Total Appropriated</b>		<u><u>\$41,912,855</u></u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of Palatine Park District to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2025 and ending the 31st day of December, 20215 for the respective purpose set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2025 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the corporate fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part hereof:

- (A) Cash on hand and short term investments at the beginning of the fiscal year: \$49,953,653
- (B) Estimate of cash expected to be received during the fiscal year from all sources: \$37,410,713
- (C) Estimate of expenditures contemplated for the fiscal year: \$38,102,596
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year: \$49,261,770

SECTION 5: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2025 and ending December 31, 2025, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Cook County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 13th day of January 2025 pursuant to a roll call vote.

Roll Call Vote:      Ayes:

                            Nays:

Absent and Not Voting:

Ordinance Approved:

\_\_\_\_\_  
Terry Ruff, President  
Board of Commissioners of  
Palatine Park District

ATTEST:

\_\_\_\_\_  
Benjamin M. Rea, Executive Director  
Palatine Park District

SEAL





