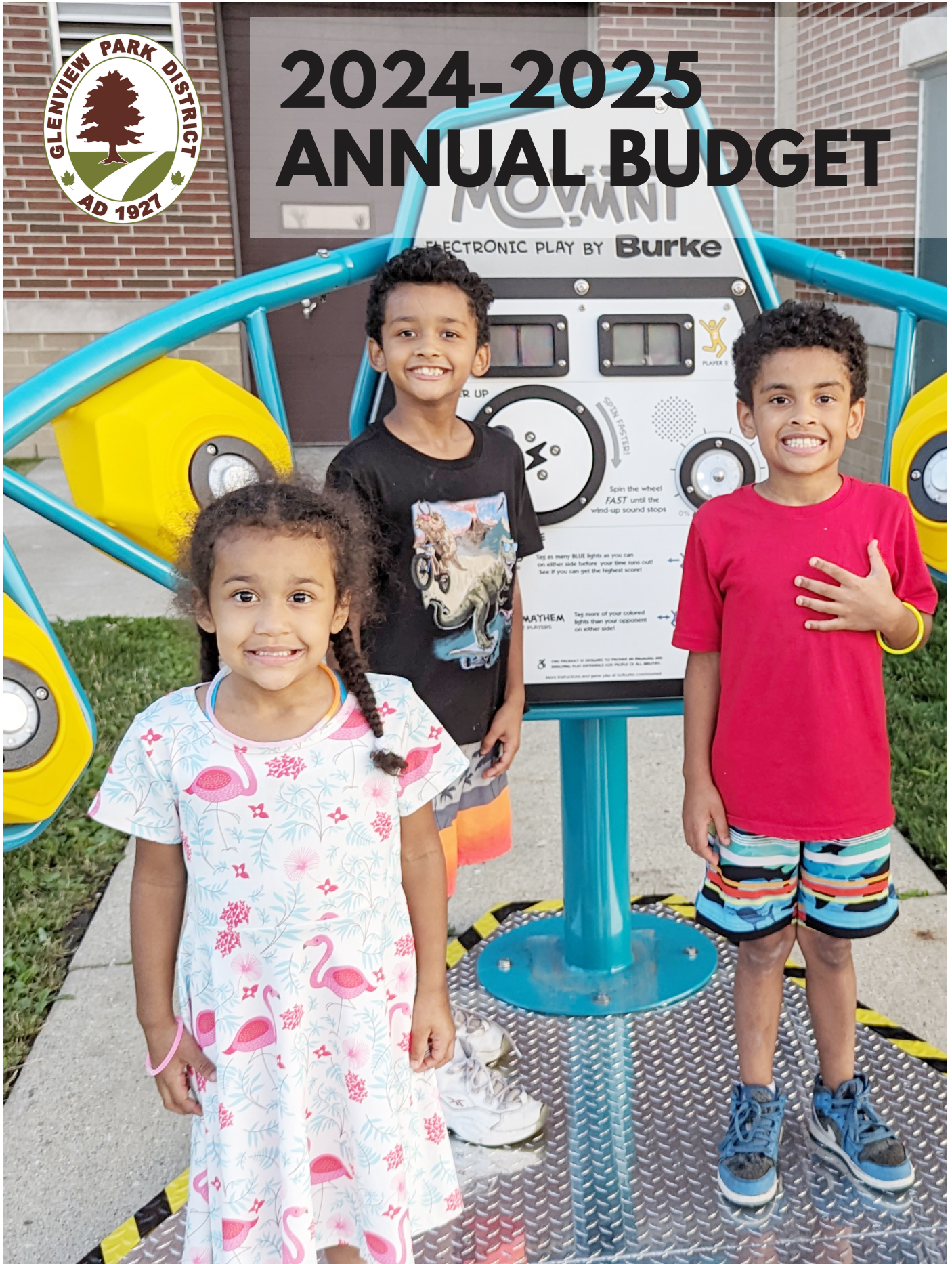




# 2024-2025 ANNUAL BUDGET



**DRAFT**

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## **Fund Accounting**

The Park District's accounting and budget structure is segregated into various funds. This approach is unique to the governmental sector. "Fund" accounting segregates certain functions and activities into separate self-balancing funds that are created and maintained for specific purposes.

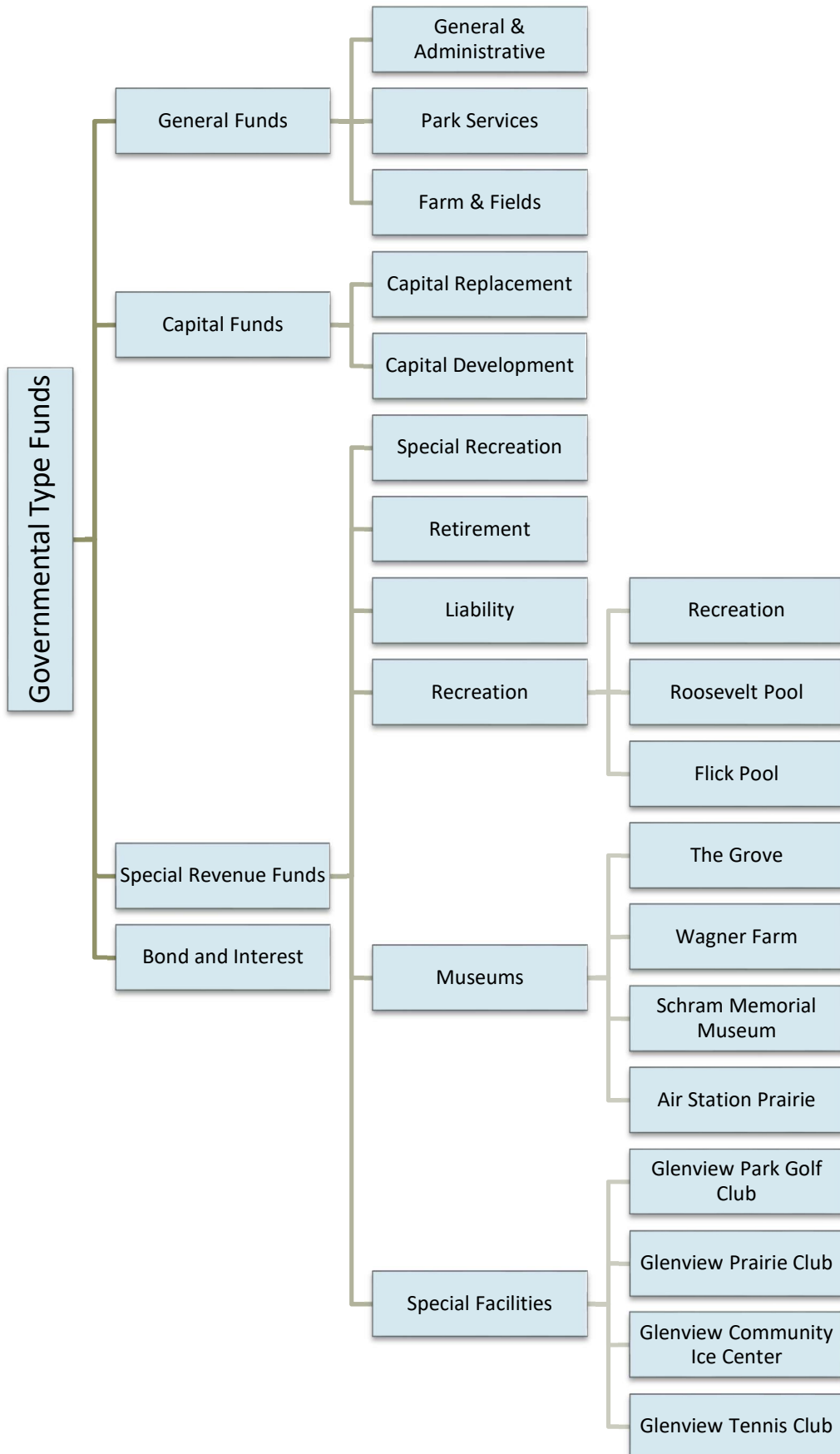
## **Modified Accrual**

In the budget process, all funds are budgeted on the modified accrual basis. The funds are converted to the accrual basis of accounting at the end of the fiscal year for use in reporting in the audited Annual Comprehensive Financial Report. The primary difference is in the treatment of fixed assets. For budgetary and management monitoring purpose, the entire cost of fixed assets is reported as an expenditure at the time the item is received, rather than being allocated over the useful life of the asset, to allow for better cash flow management.

## **Fund Reserve Policy**

The Glenview Board of Park Commissioners has established a minimum fund reserve policy to ensure adequate cash flow for daily activities and contingencies. As continuity of operations is the focus of the fund reserves, the amount used is current assets less current liabilities, as long term assets and liabilities are not available to cover any shortfalls. Required balances were set dependent on each fund's susceptibility to risk factors including weather conditions, composition of revenue streams, and staffing changes.

# FUND STRUCTURE



# FUND STRUCTURE

## **Fund Descriptions**

The financial operations of the District are organized into funds, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the District are accounted for through one of the funds listed below.

## **Governmental Funds**

Most district functions are financed through what are called Governmental Funds. These are the activities generally supported by tax revenue. There are three types of governmental funds maintained by the District: General Funds, Special Revenue Funds, and Capital Project Funds.

## **General Funds**

The General Funds account for all revenues and expenditures of the District which are not accounted for in other funds. This includes the General & Administrative, Park Services, and Farm & Fields funds.

## **Special Revenue Funds**

Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of capital projects and bond and interest funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The District's Special Revenue Funds are grouped into six categories:

1. Special Recreation
2. Retirement
3. Liability
4. Recreation
  - a. Recreation
  - b. Roosevelt Pool
  - c. Flick Pool
5. Museums
  - a. The Grove
  - b. Wagner Farm
  - c. Schram Memorial Museum
  - d. Air Station Prairie
6. Special Facilities
  - a. Glenview Park Golf Club
  - b. Glenview Prairie Club
  - c. Glenview Community Ice Center
  - d. Glenview Tennis Club

# FUND STRUCTURE

## **Capital Project Funds**

The District maintains two Capital Project Funds: Capital Replacement and Capital Development. These two funds account for all capital improvements not specifically accounted for in other funds. The Capital Replacement fund was originally opened to create a systematic approach for facilities to fund future routine maintenance and replacement of capital assets. The Capital Development fund is used to track all projects not included elsewhere.

## **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest, and other costs related to bonds.

## **Fiduciary Funds**

The District maintains one fiduciary fund, the Trust Fund. This fund is used to account for resources held for the benefit of parties outside of the government and, therefore, is not part of the budget process. The District is responsible for the funds in a custodial relationship.

## **Proprietary (Enterprise) Funds**

Proprietary Funds cover business-type activities, and are referred to as such in the financial statements. All direct and indirect costs, including overhead of each service, are intended to be captured by user fees and/or general fund subsidies. Proprietary funds account for their own fixed assets and long term liabilities. The District's Special Revenue Facilities (GPGC, GPC, GIC, GTC) were classified as Enterprise Funds until 2020, at which point they were reclassified to Special Revenue Funds.

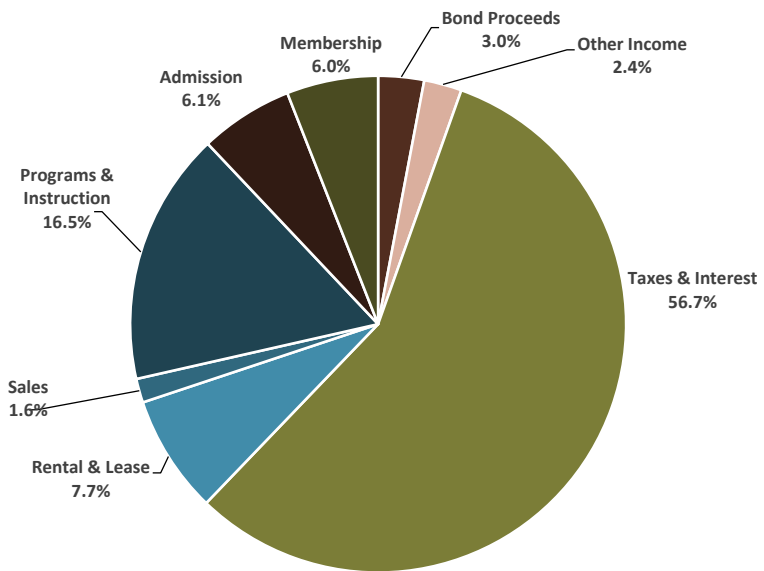
# BUDGET OVERVIEW

An overview of the Glenview Park District’s overall budgeted revenues and expenditures, without regard to fund type, is presented below. The individual fund sections provide a more in-depth look at the budget by various funds. The overall view is meaningful from the standpoint of viewing the District’s budget as a whole; however, the individual fund view provides more meaningful information regarding the revenues and expenses of various facilities within the Park District and other revenue and expenses segregated by fund.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	39,320,981	40,839,748	42,102,593	45,380,719	46,853,315	1,472,596	3.24%
Expense	(29,288,398)	(35,951,169)	(43,260,701)	(41,045,916)	(45,800,556)	(4,754,640)	11.58%
<b>Grand Total</b>	<b>10,032,583</b>	<b>4,888,579</b>	<b>(1,158,108)</b>	<b>4,334,803</b>	<b>1,052,759</b>	<b>(3,282,044)</b>	<b>-75.71%</b>

## Revenues

Total revenues for the 2024/2025 proposed budget are expected to be \$46,853,315, 3.24% increase over the 2023/2024 projected actual revenues. The largest variance is in Taxes which was increased to help offset the impact of inflation and the decline in Interest Income. The tax revenue also reflects the closure of the Waukegan/Golf Road Tax Increment Financing (TIF) District.



Of the total budgeted revenue, operating revenue is \$17,713,758, an increase of 6.61% over the projected 2023/2024 operating revenues. Programs and Instruction, Facility Rental, and Admissions are budgeted to increase significantly as programs and rentals continue to grow. The revenue sources are identified in the following table.

# BUDGET OVERVIEW

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	21,107,010	23,605,380	24,294,075	24,412,775	25,879,190	1,466,415	6.01%
Interest Income	36,914	1,549,788	37,512	2,424,700	706,403	(1,718,297)	-70.87%
Sales	575,284	672,997	685,426	729,677	730,148	471	0.06%
Programs and Instruction	4,994,177	5,875,712	6,167,669	6,585,549	7,025,360	439,810	6.68%
Special Events	109,615	150,450	197,780	188,334	199,880	11,546	6.13%
League	430,074	440,305	515,873	497,114	477,578	(19,536)	-3.93%
Admissions	2,279,649	2,358,742	2,389,307	2,569,792	2,853,646	283,855	11.05%
Memberships	1,812,595	2,073,240	2,484,934	2,724,727	2,794,883	70,156	2.57%
Facility Rental	2,825,453	2,903,808	2,661,462	2,891,203	3,194,978	303,775	10.51%
Equipment Rental	360,053	336,032	388,000	355,769	364,300	8,531	2.40%
Sales Lease	34,725	50,446	35,385	52,539	50,235	(2,304)	-4.39%
Service Fees	41,142	27,680	25,980	20,100	22,750	2,650	13.18%
Donations	3,141,304	272,600	515,837	218,532	835,501	616,969	282.32%
Gain on Asset Disposal	55,018	233,900	100,000	141,146	100,000	(41,146)	-29.15%
Other Sources	261,968	288,668	203,353	225,761	218,463	(7,298)	-3.23%
Bond Proceeds	1,256,000	-	1,400,000	1,343,000	1,400,000	57,000	4.24%
<b>Grand Total</b>	<b>39,320,981</b>	<b>40,839,748</b>	<b>42,102,593</b>	<b>45,380,719</b>	<b>46,853,315</b>	<b>1,472,596</b>	<b>3.24%</b>

## Tax Revenue

Real estate property taxes and replacement taxes, 55% of overall revenues, are budgeted to increase \$1,466,415, 6.01% over prior year projections. The District is subject to the Property Tax Extension Limitation Law (PTELL) which is designed to limit the increases in property tax extension. PTELL allows the District to receive a limited inflationary increase in tax extensions on existing property (the lesser of 5% or the rate of inflation) plus an additional amount for new construction, newly annexed areas, and recovered TIF valuations. In 2021, the Consumer Price Index (CPI) exceeded 5% for the first time since the inception of PTELL in 1991. CPI was 6.5% in 2022 and for the second year in a row the increase percentage was capped at 5%. This increase represents approximately \$1,013,976 in additional tax revenue. The closure of the Waukegan/Golf Road Tax Increment Finance District will provide an additional \$193,000 of tax revenue in 2024.

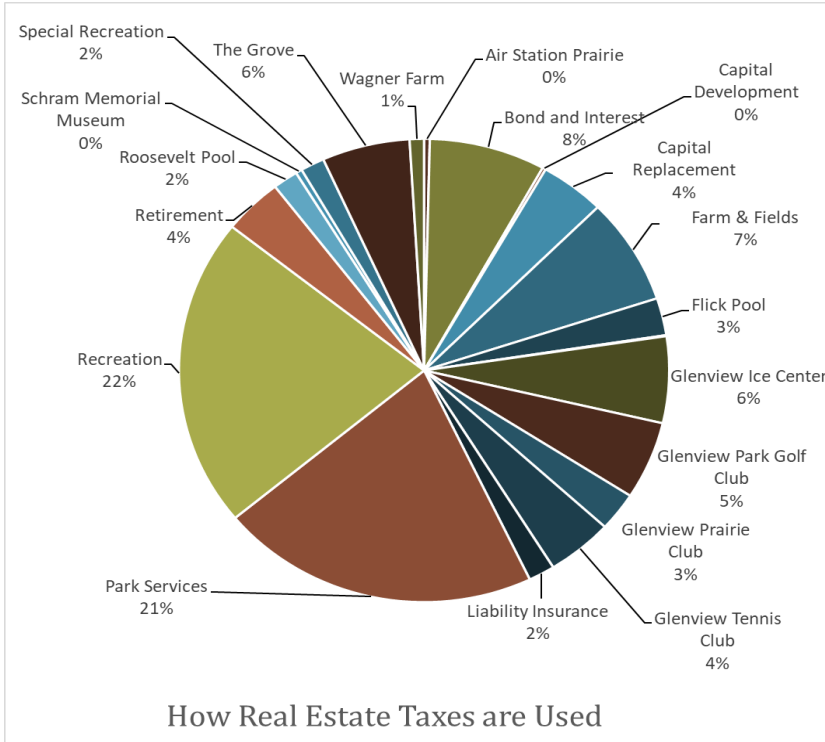
The tax levy is allocated among the various funds as indicated by the chart. The Corporate funds receive the largest percentage of the overall tax levy, including Park Services and Farm & Fields. Park Services has little opportunity to earn revenue outside of taxes and its funding is essential for providing basic services from which all residents benefit. This includes the upkeep of parks, sports fields, trails, bike paths, and playgrounds.

In 2019/2020, the District continued implementing its financial plan to have Special Facilities (Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Club) resume covering their portion of the General and Administrative expenses. In 2019/2020, Special Facilities contributed 10% of their respective G&A allocation and this percentage has increased by 10% each year. In 2023/2024, Special Facilities contributed 50% to their G&A allocation. In 2024/2025 Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Center figures will reflect a G&A Transfer Out that reflects their full allocation of G&A expenses with the following offsetting transfers in from Park Services: Glenview Park Golf Course 25%, Glenview Prairie



# BUDGET OVERVIEW

Club 25%, and Glenview Community Ice Center 40%. There is no offsetting transfer for the Glenview Tennis Club.



The Recreation Fund receives a large portion of the tax revenue to provide programs and special events to the community. The taxes received by the Recreation Fund are also used to subsidize the outside pools. The outdoor pools are impacted by the short outdoor pool season, weather dependency, labor costs and the cost of maintaining two outdoor pools. Admission fees are kept at an affordable level for residents but overall fees are not sufficient to cover pool operating expenses.

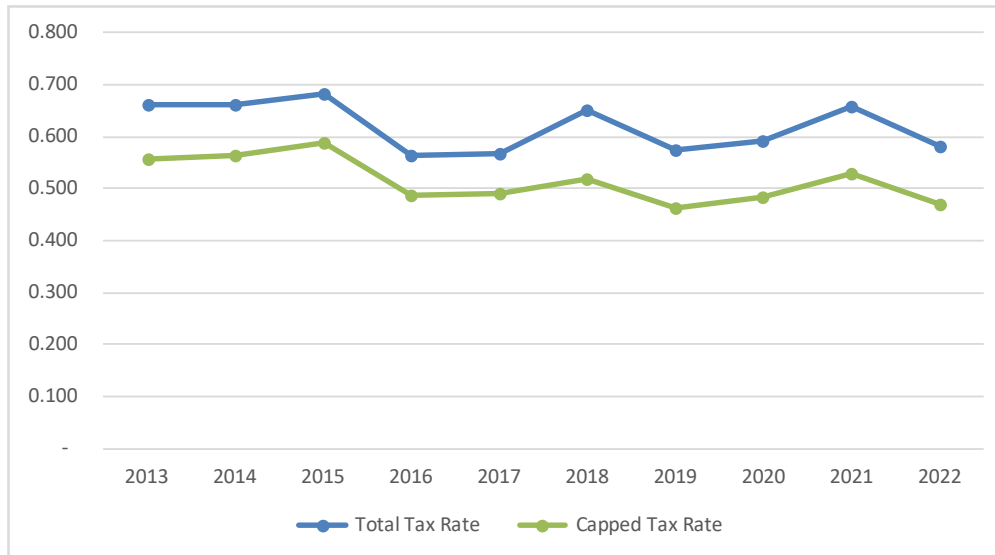
The Bond & Interest portion of the overall levy is used to pay the principal and interest payments on the general obligation limited tax park bonds. This includes the annual general obligation limited tax park bonds issued to fund capital projects, and the general obligation bonds issued for the 2018 Referendum. In 2023/2024 the District issued \$1,343,000 in limited tax park bonds with a one-year maturity. A similar issuance is planned for 2024/2025.

Tax rates are influenced by referendums and levy reductions, as well as an increase or decrease in property values. The tax rate is a calculation based on each taxing body's levy as a percentage of the total assessed valuation. An increase or decrease in tax rates does not necessarily indicate an increase or decrease in real estate taxes.

The spikes in the chart below represent the cyclical nature of the Equalized Assessed Valuation (EAV) based on the county assessments. Historically, there is a three-year cycle of a significant increase, a slight increase, and then a small decline in the valuation. The 2021 EAV for the District is \$3,548,373,893, which represents a 7.59% increase from the 2020 EAV. This increase is attributable to the closure of the Glen TIF. In 2022, the District's EAV increased by 21.59% to \$4,314,602,091, due to the annexation of the Allstate property and the tri-annual reassessment of north suburban properties. An increasing tax base (EAV) leads to a lower tax rate, assuming all other factors remain constant;

# BUDGET OVERVIEW

while a decreasing tax base (EAV) leads to a higher tax rate, assuming all other factors remain constant.



## Interest Income

Interest income is decreasing \$1,718,297, 70.87% over projected 2023/2024 revenues. Interest income was budgeted conservatively and anticipates a decline in interest rates.

## Programs and Instruction

Overall, program and instruction fees are increasing \$439,810, 6.68% over projected 2023/2024 revenue. The majority of the increase is in the Recreation Fund related to Early Childhood - Preschool. Early Childhood is expected to see more enrollment with the opening of a preschool room for two-year old children and \$291,091 in additional revenue. Fitness programs are also anticipated to continue growing with an increase of \$88,762 for personal training and group fitness programs. The decrease in revenue for camps and clinics of \$88,710, 11.71% is due to the need for an increased Leisureship subsidy by the District to provide camp experiences for disadvantaged youth.

# BUDGET OVERVIEW

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Adult Sports	94,945	109,414	122,532	169,149	187,489	18,340	10.84%
Adult Variety	1,540	5,768	5,630	5,592	6,791	1,199	21.45%
Aquatics	134,578	216,161	233,339	275,977	333,055	57,078	20.68%
Camps and Clinics	504,860	764,739	701,057	757,387	668,677	(88,710)	-11.71%
Cultural Arts	168,021	200,567	232,736	238,916	261,830	22,914	9.59%
Early Childhood	431,132	364,793	582,401	654,281	993,556	339,275	51.85%
Figure Skating	366,622	451,162	431,226	500,185	447,135	(53,050)	-10.61%
Fitness Center	519,450	595,598	711,528	680,108	768,921	88,813	13.06%
General	1,749,745	1,914,333	1,836,355	1,975,612	1,968,777	(6,835)	-0.35%
Golf Operations	303,797	331,329	333,750	347,280	375,450	28,170	8.11%
Hockey	158,405	142,284	155,024	157,654	169,024	11,370	7.21%
Martial Arts	45,814	71,166	50,700	65,800	67,000	1,200	1.82%
Paddle Tennis	79,744	74,919	107,654	63,260	60,040	(3,220)	-5.09%
Youth Sports	352,654	479,810	505,669	548,109	572,695	24,587	4.49%
Youth Variety	82,869	153,670	158,068	146,240	144,920	(1,320)	-0.90%
<b>Grand Total</b>	<b>4,994,177</b>	<b>5,875,712</b>	<b>6,167,669</b>	<b>6,585,549</b>	<b>7,025,360</b>	<b>439,810</b>	<b>6.68%</b>

## Admissions

Admissions revenue is budgeted to increase \$283,855, 11.05% over projected 2023/2024 revenue. The majority of the increase is from Glenview Park Golf Course. The additional revenue is due to the elimination of the unlimited season passes at Glenview Park Golf Course driving increases in daily admissions and punch passes. Increases to admissions at the Prairie Golf Club, Ice Center, Tennis Club, and both pools are also included in the 2024/2025 Budget.

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
<b>Admissions</b>							
<b>Daily Admissions</b>							
Flick Pool	246,901	266,923	269,607	303,213	329,966	26,753	8.82%
Glenview Ice Center	80,634	87,658	90,800	84,020	88,900	4,880	5.81%
Glenview Park Golf Club	1,284,328	1,264,390	1,312,500	1,450,070	1,650,000	199,930	13.79%
Glenview Prairie Club	298,496	305,462	307,400	327,000	369,550	42,550	13.01%
Glenview Tennis Club	215,182	235,182	211,000	198,000	205,000	7,000	3.54%
Recreation	106,208	160,890	150,000	163,000	161,000	(2,000)	-1.23%
Roosevelt Pool	47,900	38,237	48,000	44,489	49,230	4,742	10.66%
<b>Grand Total</b>	<b>2,279,649</b>	<b>2,358,742</b>	<b>2,389,307</b>	<b>2,569,792</b>	<b>2,853,646</b>	<b>283,855</b>	<b>11.05%</b>

# BUDGET OVERVIEW

## Memberships

Membership revenue is budgeted to increase \$70,156, 2.57% over projected 2023/2024 revenue. In 2024/2025, the majority of the increase relates to Recreation Fund; the Fitness Center budgeted an increase of \$229,328, 15.29%. Efforts to build back the membership base continue to pay off and planned promotional and introductory offers are planned for 2024/2025 to hit revenue targets. Glenview Park Golf Club budgeted a decrease of \$172,264, 94.25% due to the elimination of season passes however, the decrease is offset by an increase in daily admissions.

## Facility Rental

Facility rental revenue is budgeted to increase \$303,775, 10.51% over the projected 2023/2024 revenue. The primary increases are in Recreation \$205,310 and the Ice Center \$68,700. All other facilities are showing a slight increase except for Wagner Farm, Park Center, and Roosevelt Pool which are showing a decrease. The remaining facilities are showing a combined 14.79% increase as compared to the prior year's projections.

## Donations

Donations are budgeted to increase by \$616,969, 282.32% over projected 2023/2024 revenue. The 2024/2025 Budget includes an Illinois State Public Museum Grant administered by IDNR in the amount of \$382,500 for Phase 2 of the Interpretive Center exhibits at The Grove, a grant from Invest in Cook of \$225,500 and a donation from the Village of Glenview of \$100,000 both for the Central Street bridge project, a capital donation from the Glenview Stars of \$87,500, and several other smaller donations.

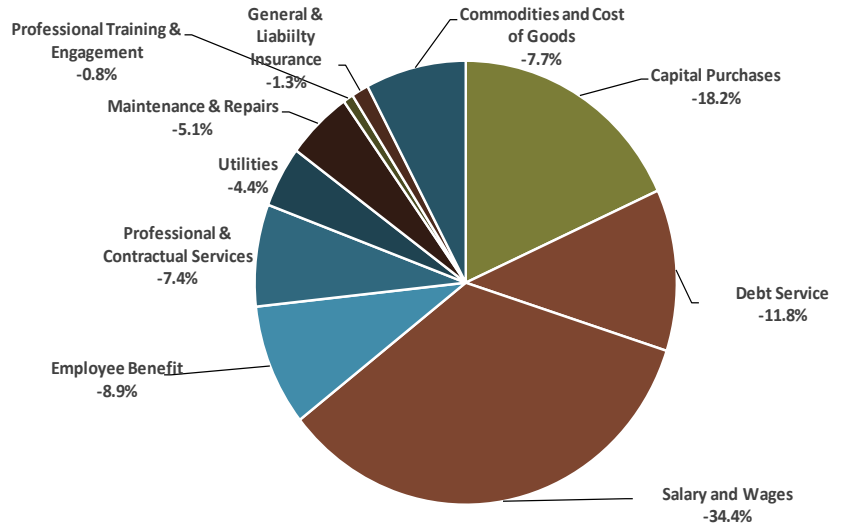
## Bond Proceeds

Bond proceeds are budgeted to increase by \$57,000, 16.67% over projected 2023/2024 revenue. The District has historically issued General Obligation Limited Tax Park Bonds annually. The amount the District can issue in General Obligation Limited Tax Bonds is tax-capped and only increases by the lesser of CPI or 5% each year. The District issued \$1,343,000 in bonds in 2023/2024 with a one-year maturity and the District anticipates issuing \$1,400,000 in 2024/2025.

# BUDGET OVERVIEW

## Expenses

Total expenses for the 2024/2024 proposed budget are expected to be \$45,800,556, a 11.58% increase over the 2023/2024 projected actual expenses. Of the total budgeted expenses, \$32,075,513 is for operating expenses, an increase of 8.69% from the projected operating expenses. Capital purchases account for \$8,333,813 of the budgeted expenses, an increase of 35.66% from the prior year-end estimate of \$6,143,087.



Each Division Director is responsible for identifying cost trends within operations. Any changes in service level will have a corresponding budget impact.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Salary and Wages	(11,050,948)	(12,955,231)	(14,497,336)	(14,307,531)	(15,770,890)	(1,463,360)	10.23%
Employee Benefits and Insurance	(3,169,784)	(3,293,649)	(3,829,056)	(3,502,409)	(4,065,122)	(562,713)	16.07%
General & Liability Insurance	(537,303)	(537,602)	(639,578)	(639,578)	(599,399)	40,179	-6.28%
Professional Services	(308,499)	(331,661)	(528,295)	(481,335)	(451,360)	29,975	-6.23%
Contractual Services	(1,828,950)	(2,517,024)	(2,835,070)	(2,818,193)	(2,952,370)	(134,178)	4.76%
Utilities	(1,732,307)	(1,576,440)	(1,937,041)	(1,995,636)	(2,035,275)	(39,639)	1.99%
Commodities	(1,141,501)	(1,467,875)	(1,568,618)	(1,647,146)	(1,739,349)	(92,202)	5.60%
Cost of Goods Sold	(266,615)	(347,684)	(334,985)	(330,969)	(334,202)	(3,233)	0.98%
Maintenance and Repairs	(1,888,845)	(1,854,775)	(2,106,587)	(2,131,374)	(2,316,440)	(185,066)	8.68%
Professional Training & Engagement	(142,836)	(192,916)	(350,064)	(308,390)	(356,219)	(47,829)	15.51%
Debt Service	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)	1,590	-0.03%
Capital Purchases	(1,373,307)	(4,617,128)	(7,890,022)	(6,143,087)	(8,333,813)	(2,190,726)	35.66%
Commodities (Non-Capital Purchases)	(671,558)	(1,209,461)	(1,351,229)	(1,347,447)	(1,454,886)	(107,439)	7.97%
<b>Grand Total</b>	<b>(29,288,398)</b>	<b>(35,951,169)</b>	<b>(43,260,701)</b>	<b>(41,045,916)</b>	<b>(45,800,556)</b>	<b>(4,754,640)</b>	<b>11.58%</b>

## Salary and Wages

The primary purpose of the Glenview Park District is to provide high quality services to residents and the community. To accomplish this, 34.4% of the District's expenditures are allocated to salaries and wages. The majority of the District's staff are part-time and seasonal employees; only 11.9% of the District's workforce is full-time. Part-time wages continue to address internal compression from minimum wage increases. The District accelerated the January 1, 2024, minimum wage increase to \$14 an hour in May 2023 to help attract and retain part-time employees. In May 2024, the District will increase minimum wage to \$15 in order to stay ahead in this competitive market to hire and retain staff. The majority of the increase to Salary and Wages is attributed to the Recreation fund and the

# BUDGET OVERVIEW

Outdoor Pools which are increasing \$690,557, 15.16% over the projected 2023/2024 actual due to increases in minimum wage, merit increases and additional staff hours that are reflective of increased programming. In 2024/2025, the District added three new full-time employees, will re-classify two PT4 positions into full-time, adding one benefit-eligible part-time position (PT4) and assumes a fully staffed operation.

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
<b>Salary and Wages</b>							
Salaries	(4,121,362)	(4,682,907)	(5,260,409)	(5,093,378)	(5,597,983)	(504,605)	9.91%
Full Time Maintenance	(1,816,764)	(2,191,641)	(2,412,151)	(2,417,130)	(2,572,729)	(155,599)	6.44%
Full Time Clerical	(1,050,154)	(1,042,673)	(1,113,912)	(1,211,945)	(1,341,312)	(129,367)	10.67%
Part Time Maintenance	(406,163)	(424,051)	(493,179)	(503,904)	(501,784)	2,120	-0.42%
Operations	(1,644,887)	(2,105,275)	(2,395,487)	(2,294,572)	(2,522,174)	(227,602)	9.92%
Operations: Rangers	(18,422)	(29,204)	(30,800)	(35,000)	(38,250)	(3,250)	9.29%
Operations: Starters	(36,087)	(37,265)	(43,050)	(44,100)	(46,125)	(2,025)	4.59%
Cashier	(138,533)	(148,254)	(153,600)	(141,000)	(162,350)	(21,350)	15.14%
Food Service	(20,162)	(50,368)	(81,365)	(70,257)	(109,560)	(39,303)	55.94%
Special Event Wages	(8,453)	(19,458)	(28,868)	(32,113)	(34,070)	(1,957)	6.09%
Group Instruction Wages	(245,933)	(363,182)	(401,669)	(438,384)	(474,049)	(35,665)	8.14%
Individual Instruction Wages	(465,052)	(463,416)	(469,524)	(493,239)	(451,103)	42,136	-8.54%
League Wages	(16,121)	(35,011)	(43,273)	(41,673)	(53,623)	(11,950)	28.68%
Program Coordinator	(47,103)	(56,992)	(64,165)	(64,165)	(71,710)	(7,545)	11.76%
Program Wages	(978,772)	(1,237,535)	(1,441,519)	(1,371,266)	(1,697,187)	(325,921)	23.77%
Group Tour Wages	(36,979)	(68,000)	(55,405)	(55,405)	(96,880)	(41,475)	74.86%
Child Care Wages	-	-	(8,960)	-	-	-	-
<b>Grand Total</b>	<b>(11,050,948)</b>	<b>(12,955,231)</b>	<b>(14,497,336)</b>	<b>(14,307,531)</b>	<b>(15,770,890)</b>	<b>(1,463,360)</b>	<b>10.23%</b>

## Employee Taxes, Pension, and Insurance

Employee Taxes, Pension and Insurance are budgeted to increase \$562,713, 16.07% over the projected 2023/2024 expenses. The District is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). The IPBC is a pooled benefit cooperative with approximately 130-member communities. Health insurance costs increased during 2023 after two years of decreasing premiums. The budget for 2024/2025 includes a rate increase of 8% for May 2024 through December 2024, an additional rate increase of 4% for January through April of 2025 and reflects the cost for additional benefit-eligible positions. Actual expenses will vary depending on the elections of eligible employees enrolled in the District's insurance plan.

The District has been proactive in trying to contain health costs. Those efforts will continue in 2024/2025 by focusing on wellness and disease management. Employees cover 4% to 18% of the premium for the health plan they choose to participate in, while retirees who elect to stay on one of the District healthcare plans pay 100% of the premium. Increased wages and a fully staffed operation are leading to increases in FICA and IMRF.

# BUDGET OVERVIEW

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
<b>Employee Benefits and Insurance</b>	<b>(3,169,784)</b>	<b>(3,293,649)</b>	<b>(3,829,056)</b>	<b>(3,502,409)</b>	<b>(4,065,122)</b>	<b>(562,713)</b>	<b>16.07%</b>
Employee Pension: IMRF	(787,254)	(748,435)	(970,600)	(720,000)	(770,000)	(50,000)	6.94%
Employment Taxes: FICA	(804,160)	(962,212)	(1,106,700)	(1,053,366)	(1,214,200)	(160,834)	15.27%
Insurance Expense: Health	(1,578,370)	(1,583,001)	(1,751,756)	(1,729,043)	(2,080,922)	(351,879)	20.35%
<b>Grand Total</b>	<b>(3,169,784)</b>	<b>(3,293,649)</b>	<b>(3,829,056)</b>	<b>(3,502,409)</b>	<b>(4,065,122)</b>	<b>(562,713)</b>	<b>16.07%</b>

## Contractual Services

Contractual Services are services provided by outside vendors. Contractual services are budgeted to increase \$134,178, 4.76% over the projected 2023/2024 expenses. The largest increase is in Program Services with a budgeted increase of \$120,345. Program services reflect the use of outside contractors to supplement staff in providing a wide variety in the types of programs offered and to support the implementation of strategic initiatives. Bank charges continue to increase as more customers register and pay with a credit card for programs and memberships on the website.

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
<b>Contractual Services</b>	<b>(1,828,950)</b>	<b>(2,517,024)</b>	<b>(2,835,070)</b>	<b>(2,818,193)</b>	<b>(2,952,370)</b>	<b>(134,178)</b>	<b>4.76%</b>
Bank Charges	(441,660)	(551,650)	(540,036)	(515,382)	(557,270)	(41,888)	8.13%
League Services	(28,909)	(31,681)	(34,030)	(32,040)	(30,880)	1,160	-3.62%
Legal Notices	(227)	(1,227)	(500)	(1,250)	(500)	750	-60.00%
Licenses	(3,412)	(3,897)	(3,990)	(4,240)	(3,990)	250	-5.90%
Postage	(10,890)	(7,492)	(10,425)	(10,145)	(10,120)	25	-0.25%
Printing	(6,832)	(12,030)	(14,570)	(14,530)	(13,780)	750	-5.16%
Program Services	(397,365)	(747,202)	(719,642)	(698,580)	(818,925)	(120,345)	17.23%
Rental Expense	(53,793)	(67,114)	(107,083)	(105,568)	(116,020)	(10,452)	9.90%
Repair Service	(5,725)	(6,189)	(12,500)	(11,300)	(19,500)	(8,200)	72.57%
Special Event Services	(21,997)	(79,353)	(94,475)	(97,290)	(109,458)	(12,168)	12.51%
Special Services	(858,138)	(1,009,189)	(1,297,819)	(1,327,867)	(1,271,927)	55,940	-4.21%
<b>Grand Total</b>	<b>(1,828,950)</b>	<b>(2,517,024)</b>	<b>(2,835,070)</b>	<b>(2,818,193)</b>	<b>(2,952,370)</b>	<b>(134,178)</b>	<b>4.76%</b>

## Commodities (including Non-Capital Purchases)

Commodities are tangible items purchased from outside vendors. Although there are fluctuations between individual line items, Commodities are budgeted to increase \$199,641, 6.67% over 2023/2024 projected expenses. The budget reflects an increase in program supplies that corresponds to increased program offerings and participation levels, software subscriptions, safety supplies, repairs to the play features at the outdoor pools and ADA projects. The majority of the increases are in Park Services, Recreation, and Roosevelt pool budgets. Overall, these accounts are also being heavily impacted by inflation.

# BUDGET OVERVIEW

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates		
<b>Commodities</b>								
Animal and Related Supplies	(67,929)	(89,070)	(72,625)	(71,625)	(73,625)	(2,000)		2.79%
Books and Subscriptions	(8,949)	(2,727)	(8,995)	(6,647)	(34,844)	(28,197)		424.21%
Food Service Disposables	(9,983)	(18,271)	(19,950)	(19,470)	(21,600)	(2,130)		10.94%
General Supplies: Chemicals	(156,039)	(182,871)	(184,185)	(233,900)	(216,733)	17,167		-7.34%
General Supplies: Gasoline and Lubricants	(109,808)	(149,672)	(123,330)	(144,959)	(157,380)	(12,421)		8.57%
General Supplies: General	(405,186)	(529,850)	(576,133)	(559,823)	(564,858)	(5,035)		0.90%
General Supplies: Janitorial	(92,143)	(100,681)	(111,750)	(112,550)	(116,000)	(3,450)		3.07%
General Supplies: Safety	(20,412)	(30,673)	(40,155)	(40,123)	(58,240)	(18,117)		45.15%
General Supplies: Tools	(16,233)	(18,223)	(18,950)	(21,150)	(19,525)	1,625		-7.68%
Group Supplies	(1,345)	(6,471)	(7,970)	(11,770)	(10,200)	1,570		-13.34%
League Supplies	(14,994)	(19,394)	(28,250)	(29,000)	(34,290)	(5,290)		18.24%
Office Supplies	(33,975)	(37,455)	(50,500)	(50,950)	(51,950)	(1,000)		1.96%
Program Supplies	(131,287)	(152,764)	(173,074)	(181,316)	(211,726)	(30,410)		16.77%
Repair Supplies	(3,181)	(3,214)	(2,400)	(2,700)	(3,000)	(300)		11.11%
Special Event Supplies	(20,676)	(61,026)	(77,676)	(88,635)	(83,656)	4,979		-5.62%
Uniforms	(49,361)	(65,513)	(72,675)	(72,528)	(81,722)	(9,194)		12.68%
<b>Commodities (Non-Capital Purchases)</b>								
Non-Capital Building Improvement	(80,174)	(60,983)	(212,875)	(175,750)	(250,160)	(74,410)		42.34%
Non-Capital Furniture & Fixtures	(42,541)	(58,168)	(60,200)	(65,684)	(83,925)	(18,241)		27.77%
Non-Capital Intangibles	(26,199)	(28,353)	(35,154)	(38,074)	(50,561)	(12,487)		32.80%
Non-Capital Land Improvement	(372,397)	(746,619)	(711,450)	(758,850)	(644,790)	114,060		-15.03%
Non-Capital Machinery & Equipment	(150,248)	(315,337)	(331,550)	(309,090)	(425,450)	(116,360)		37.65%
<b>Grand Total</b>	<b>(1,813,060)</b>	<b>(2,677,336)</b>	<b>(2,919,847)</b>	<b>(2,994,594)</b>	<b>(3,194,235)</b>	<b>(199,641)</b>		<b>6.67%</b>

## Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$185,066, 8.68% over projected 2023/2024 expenses. The largest increases are in the areas of Maintenance Services for Contracted Payroll \$78,391, General \$77,934, and Equipment \$46,186. The budget includes filling the contracted Assistant Superintendent of Golf position for Prairie Club, a new contract for mowing at The Grove, an increase in the frequency of services provided by the existing landscaping contract for Park Services and a contract for maintenance of the golf cars at Prairie Club.

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates		
<b>Maintenance and Repairs</b>								
Building Repairs	(142,643)	(135,870)	(168,334)	(165,350)	(176,179)	(10,829)		6.55%
Machinery & Equipment Repairs	(366,301)	(336,855)	(284,150)	(319,100)	(289,250)	29,850		-9.35%
Maint Services: Contracted Payroll	(116,250)	(127,309)	(115,000)	(116,000)	(194,391)	(78,391)		67.58%
Maint Services: Equipment	(138,812)	(82,230)	(171,205)	(169,169)	(215,355)	(46,186)		27.30%
Maint Services: General	(800,505)	(849,471)	(1,001,486)	(1,001,907)	(1,079,841)	(77,934)		7.78%
Maint Services: Janitorial	(315,019)	(314,041)	(354,454)	(349,740)	(349,991)	(251)		0.07%
Maint Services: Pest Control	(9,316)	(8,999)	(11,958)	(10,108)	(11,433)	(1,325)		13.11%
<b>Grand Total</b>	<b>(1,888,845)</b>	<b>(1,854,775)</b>	<b>(2,106,587)</b>	<b>(2,131,374)</b>	<b>(2,316,440)</b>	<b>(185,066)</b>		<b>8.68%</b>

## Debt Service and Interest Expense

The District currently has four bond issues outstanding as of April 30, 2024. In 2023/24, three bonds reached maturity and the final payment was completed. Debt Service and Interest Expense will



# BUDGET OVERVIEW

fluctuate based on the repayment schedules for outstanding bonds. In 2024/2025, total debt service will decrease by \$1,590. No debt issuance, other than the annual refunding bonds, is anticipated in 2024/2025 fiscal year.

Description	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
<b>Debt Service</b>							
Bond Issuance Costs	(19,000)	(15,000)	(20,000)	(20,000)	(20,000)	-	0.00%
Interest Expense	(1,314,096)	(1,236,031)	(1,218,970)	(1,218,970)	(1,155,380)	63,590	-5.22%
Paying Agent Fees	(2,850)	(2,692)	(2,850)	(2,850)	(2,850)	-	0.00%
Principal Payment	(3,840,000)	(3,796,000)	(4,151,000)	(4,151,000)	(4,213,000)	(62,000)	1.49%
<b>Grand Total</b>	<b>(5,175,946)</b>	<b>(5,049,723)</b>	<b>(5,392,820)</b>	<b>(5,392,820)</b>	<b>(5,391,230)</b>	<b>1,590</b>	<b>-0.03%</b>

## Debt Service Schedules

### Annual Payments – Debt Principle

Fiscal Year	Series 2018	Series 2020B	Series 2013B	Series 2017B	Refunding Bond	Principal
	General Obligation	Alternate Revenue	Alternate Revenue	Alternate Revenue		
2024/2025	\$ 1,615,000	\$ 70,000	\$ 1,015,000	\$ 170,000	\$ 1,343,000	\$ 4,213,000
2025/2026	\$ 1,694,999	\$ 1,000,000	\$ -	\$ 175,000	\$ -	\$ 2,869,999
2026/2027	\$ 1,780,001	\$ 910,000	\$ -	\$ 180,000	\$ -	\$ 2,870,001
2027/2028	\$ 1,870,000	\$ 860,000	\$ -	\$ 185,000	\$ -	\$ 2,915,000
2028/2029	\$ 1,965,000	\$ 835,000	\$ -	\$ 195,000	\$ -	\$ 2,995,000
2029/2030	\$ 2,060,000	\$ 790,000	\$ -	\$ 200,000	\$ -	\$ 3,050,000
2030/2031	\$ 2,165,000	\$ 750,000	\$ -	\$ 205,000	\$ -	\$ 3,120,000
2031/2032	\$ 1,605,000	\$ 655,000	\$ -	\$ 210,000	\$ -	\$ 2,470,000
2032/2033	\$ -	\$ 540,000	\$ -	\$ 220,000	\$ -	\$ 760,000
2033/2034	\$ -	\$ 460,000	\$ -	\$ 225,000	\$ -	\$ 685,000
2034/2035	\$ -	\$ 375,000	\$ -	\$ 235,000	\$ -	\$ 610,000
2035/2036	\$ -	\$ -	\$ -	\$ 245,000	\$ -	\$ 245,000
	\$ 14,755,000	\$ 7,245,000	\$ 1,015,000	\$ 2,445,000	\$ 1,343,000	\$ 26,803,000

### Annual Payments – Debt Interest

Fiscal Year	Series 2018	Series 2020B	Series 2013B	Series 2017B	Refunding Bond	Principal
	General Obligation	Alternate Revenue	Alternate Revenue	Alternate Revenue		
2024/2025	\$ 737,750	\$ 268,219	\$ 23,345	\$ 79,061	\$ 47,005	\$ 1,155,380
2025/2026	\$ 657,000	\$ 265,419	\$ -	\$ 73,961	\$ -	\$ 996,380
2026/2027	\$ 572,250	\$ 225,419	\$ -	\$ 68,711	\$ -	\$ 866,380
2027/2028	\$ 483,250	\$ 179,919	\$ -	\$ 63,311	\$ -	\$ 726,480
2028/2029	\$ 389,750	\$ 136,919	\$ -	\$ 57,761	\$ -	\$ 584,430
2029/2030	\$ 291,500	\$ 95,169	\$ -	\$ 51,668	\$ -	\$ 438,336
2030/2031	\$ 188,500	\$ 63,569	\$ -	\$ 45,418	\$ -	\$ 297,486
2031/2032	\$ 80,250	\$ 41,069	\$ -	\$ 38,755	\$ -	\$ 160,074
2032/2033	\$ -	\$ 27,969	\$ -	\$ 31,930	\$ -	\$ 59,899
2033/2034	\$ -	\$ 17,169	\$ -	\$ 24,450	\$ -	\$ 41,619
2034/2035	\$ -	\$ 7,969	\$ -	\$ 16,800	\$ -	\$ 24,769
2035/2036	\$ -	\$ -	\$ -	\$ 8,575	\$ -	\$ 8,575
	\$ 3,400,250	\$ 1,328,806	\$ 23,345	\$ 560,401	\$ 47,005	\$ 5,359,808

# BUDGET OVERVIEW

## Capital Purchases

The 2024/2025 Budget includes \$8,333,813 to be spent on capital projects and equipment acquisition. All equipment purchased that exceeds \$10,000 is capitalized. Most capital purchases are included in the Capital Replacement Fund. New projects are budgeted in the Capital Development Fund or individual funds.

<b>General &amp; Admin</b>	<b>262,000</b>	<b>Recreation</b>	<b>543,000</b>
Swain Nelson Roof	250,000	Splash Landing Renovation - Architectural & Engineering	468,000
Building Automated System Upgrade	12,000	Program Room Remodel	21,000
<b>Park Services</b>	<b>2,968,000</b>	Tent	15,000
Pickleball Courts	1,000,000	Stairwell Risers	15,000
AVOCA Park	700,000	Tables and Chairs	14,000
Fields & Courts - CPW Bathroom	500,000	Floor Improvements	10,000
Central Street Bridge	500,000	<b>Roosevelt Pool</b>	<b>10,500</b>
Engineering - Civil, Structural and Mechanical	75,000	Tile Replacement	10,500
CPW Warning Track Softball 1 & 2	55,000	<b>Flick Pool</b>	<b>32,750</b>
Shop Gate Replacemnt	30,000	Tile Replacement	13,750
Gallery Park - Master Plan	30,000	Lifeguard Break Room Floor	13,000
CPW Outside Storage	28,000	Inflatable	6,000
Indian Ridge, Swenson, and Willow Parks - Master Plan	20,000	<b>The Grove</b>	<b>117,500</b>
Manor Park - Master Plan	20,000	Resident Structural repairs	50,000
LED Upgrades	10,000	Redfield Reflecting pond	25,000
<b>Glenview Park Golf Club</b>	<b>1,178,365</b>	Alarm upgrades - Phase 1	20,000
Golf Maintenance Turf Care Center – Architects Design Developm	505,365	Outdoor garbage/recycling stations (5)	12,500
Gazebo and Ramp	500,000	Long Bridge replacement	10,000
Simulator and Installation	116,000	<b>Wagner Farm</b>	<b>200,000</b>
Golf Turf Care Center-Owners Representative	45,000	Heritage Center Exhibit Construction	100,000
Lighted Fountain Connection supplies	12,000	Master Plan Development	80,000
<b>Glenview Tennis Club</b>	<b>15,000</b>	Walk in Cooler	20,000
Court Levelness monitoring	15,000	<b>Air Station Prairie</b>	<b>40,000</b>
		Tyner Center Structural study	30,000
		Solar Panel Installation	10,000
		<b>TOTAL</b>	<b>5,367,115</b>

Excluding any Capital Replacement and Capital Development purchases, the capital purchases for the 2024/2025 total \$5,367,115. A listing of the items is below:

## Capital Replacement

The Capital Replacement budget for 2024/2025 includes purchases of \$2,592,898 for the systematic replacement of assets as they reach the end of their useful life. The amount of the purchases fluctuates each year based on the assets being replaced. The 2022/2023 Budget began catching up on postponed capital replacement items, but due to supply chain issues, shortages, and inflation not all items were able to be replaced in 2022/2023. While many of these challenges have improved, continued supply chain issues exist for vehicles and machinery. The Capital Replacement program was changed in 2019/2020 to allow each Fund to save for the replacement of items over the useful life of the assets, rather than over a 10-year period. The program also includes CPI rate increases in the savings contribution. These changes allow for more stable contributions for capital assets from year to year.

## BUDGET OVERVIEW

### Capital Development

The budget includes \$373,800 for the purchase of open space from the 2018 Referendum and \$3,643,940 in Transfers Out to offset the actual expenses that will be recorded to the appropriate fund. The Bond & Interest Fund will receive a transfer of \$1,625,625 for principal and interest expense, the Glenview Park Golf Club will receive a transfer of \$1,166,365 for projects relating to Golf Maintenance, a Gazebo and Ramp, the purchase and installation of a Simulator, and expenses relating to the Turf Center Care. The replacement of the Central Street bridge for \$500,000 is being funded by Capital Development through a transfer to Park Services. Additionally, several strategic initiatives are being funded by Capital Development through transfers to General & Admin Fund and Recreation in the amount of \$316,950 and \$35,000, respectively.



## Glenview Park District For 2024/2025 Budget Year Projected Current Assets less Current Liabilities 04/30/25

Fund Category	04/30/2023	Projected	04/30/2024	Budgeted	04/30/2025	Budgeted	Current Assets
	Current Assets Less Current Liabilities		Current Assets Less Current Liabilities		Current Assets Less Current Liabilities		Operating Expenditures
General & Administrative	-	-	-	-	-	Zero Fund Balance	
Park Services	5,751,395	1,920,036	7,671,431	(939,770)	6,731,661	5,695,142	118.20%
Farm & Fields	1,978,974	(1,072,423)	906,551	492,492	1,399,043	Non-Operating Fund	
<b>Total Corporate</b>	<b>7,730,369</b>	<b>847,613</b>	<b>8,577,982</b>	<b>(447,278)</b>	<b>8,130,704</b>	<b>5,695,142</b>	<b>142.77%</b>
Capital Replacement	19,114,299	1,106,492	20,220,791	1,235,670	21,456,461	Non-Operating Fund	
Capital Development	7,004,682	129,070	7,133,752	(348,080)	6,785,672	Non-Operating Fund	
<b>Total Capital</b>	<b>26,118,981</b>	<b>1,235,562</b>	<b>27,354,543</b>	<b>887,590</b>	<b>28,242,133</b>	<b>-</b>	<b>-</b>
Recreation	4,422,938	532,583	4,955,521	(276,056)	4,679,465	7,663,553	61.06%
Roosevelt	277,573	(11,960)	265,613	-	265,613	590,200	45.00%
Flick	324,624	80,610	405,234	-	405,234	937,789	43.21%
<b>Total Recreation</b>	<b>5,025,135</b>	<b>601,233</b>	<b>5,626,368</b>	<b>(276,056)</b>	<b>5,350,312</b>	<b>9,191,542</b>	<b>58.21%</b>
The Grove	1,243,146	(20,149)	1,222,997	568,074	1,791,071	1,676,930	106.81%
Wagner Farm	1,240,683	59,354	1,300,037	-	1,300,037	1,283,135	101.32%
Schram Memorial Museum	97,670	88,590	186,260	54,687	240,947	104,762	229.99%
Air Station Prairie	82,588	(266,390)	(183,802)	(16,472)	(200,274)	127,353	-157.26%
<b>Total Museums</b>	<b>2,664,087</b>	<b>(138,595)</b>	<b>2,525,492</b>	<b>606,289</b>	<b>3,131,781</b>	<b>3,192,180</b>	<b>98.11%</b>
Special Recreation	410,568	(73,465)	337,103	(6,546)	330,557	745,000	44.37%
Retirement	2,141,744	86,984	2,228,728	(141,587)	2,087,141	1,984,200	105.19%
Liability	974,105	(39,218)	934,887	(26,132)	908,755	838,582	108.37%
Bond & Interest	728,050	41,751	769,801	(106,157)	663,644	5,391,230	12.31%
GPGC	736,095	332,487	1,068,582	143,445	1,212,027	1,985,149	61.05%
GPC	497,626	241,636	739,262	16,913	756,175	1,063,507	71.10%
Ice Center	314,907	329,369	644,276	131,125	775,401	2,215,814	34.99%
Tennis Club	1,656,304	530,374	2,186,678	297,063	2,483,741	1,420,043	174.91%
<b>Total Special Facilities</b>	<b>3,204,932</b>	<b>1,433,866</b>	<b>4,638,798</b>	<b>588,546</b>	<b>5,227,344</b>	<b>6,684,514</b>	<b>78.20%</b>
<b>Total District</b>	<b>48,997,971</b>	<b>3,995,731</b>	<b>52,993,702</b>	<b>1,078,669</b>	<b>54,072,371</b>	<b>33,722,389</b>	<b>160.35%</b>

These amounts reflect only the amounts budgeted for the 2024/2025 fiscal year. Additional commitments in future fiscal years are not reflected and impact the total funds available.

# BUDGET OVERVIEW

## Cash Reserves

The cash reserves are reported as current assets less current liabilities. This definition more appropriately reflects the resources readily available to the district by eliminating long term assets and obligations of the funds such as fixed assets and interfund loans. The overall projected reserves of the Park District are \$54,072,371 as of 4/30/2025. The goal of the district is to build and maintain cash reserve levels between 10% and 20% of operating expenses. Most funds exceed the 20% target due to lower than normal operating expenses, particularly in the 2020/2021 and 2021/2022 fiscal years.

- The total reserve for the Corporate fund is \$8,130,704. Of the total, \$1,399,043 is for Farm & Fields and \$6,731,661 is the Park Services reserve balance. Farm & Fields is a pass-through account used to track the funds specifically committed based on the 1998 referendum with transfers made to Wagner Farm and Park Services.
- The combined reserve for Capital Replacement and Capital Development is \$28,242,133. Capital Replacement represents \$21,456,461 and Capital Development represents \$6,785,672 of the combined reserves.
- The combined reserve for Recreation and outdoor pools is \$5,350,312, which is 58.21% of operating expenses. There are six planned capital expenditures for Recreation, three for Flick Pool, and one for Roosevelt Pool in 2024/2025 which will be paid out from the operating fund, all other capital purchases for the three funds will take place in the Capital Replacement fund.
- The combined reserve for the Special Facilities is \$5,227,344 which is 78.20% of operating expenses. As of 2024/2025, the Special Facilities will be covering a larger portion of their allocation of General & Admin expenses as the Park Services transfer to help offset the General & Admin allocation is being reduced. For 2024/2025, the transfers in from Park Services are a percentage of each facility's G&A allocation: Glenview Park Golf Course 25%, Glenview Prairie Club 25%, and Glenview Community Ice Center 40%. There is no offsetting transfer for the Glenview Tennis Club.
- The combined reserve for the Museum funds is \$3,131,781, which is 98.11% of operating expenses. Reserve levels are above the targeted range for The Grove and Wagner. While Schram Memorial Museum continues to have reserves in excess of the target percentage level, this is due to the lower dollar amount of the reserve. The Fund Balance for Air Station Prairie is negative due to roof repairs in 2023/2024.
- Special Recreation is budgeted to have a reserve of \$330,557, which is 44.37% of operating expenses. The reserves are in excess of the target level after receiving a refund from the sale of the former NSSRA building; however, it is expected that NSSRA will begin collecting a capital reserve from its partner agencies again in the fiscal budget 2025/2026.

# BUDGET OVERVIEW

## Capital Projects

During the past 20 years, the Park District has experienced significant growth in acquiring, constructing and improving park district properties. This growth requires careful management to ensure the assets are properly maintained to the levels expected by the members of the community and meet ADA environmental and safety standards. A selection of major projects are as follows:

- Replacement of two outdoor swimming pools (2006)
- Construction of an Interpretive Center at Wagner Farm (2006)
- Purchase and development of Community Park West phase II (2010)
- Construction of the Park Services West Maintenance Facility (2010)
- Construction of a carriage house and pavilion at The Grove (2011)
- Complete renovation of Administration Building (2012)
- Building an expansion to the fitness center at Park Center Community Center (2011)
- Construction of a clubhouse and paddle tennis courts at the Glenview Prairie Club (2013)
- Golf Course renovation and drainage improvements at Glenview Park Golf Club (2015)
- Golf Course Clubhouse Renovation (2016)
- Construction of Park Services Maintenance Facility (2016)
- Replacement of the Dectron unit at Splash Landings (2016)
- Splash Landings Roof Replacement (2017)
- Community Park West sports lights (2017)
- Completion of two additional paddle tennis courts at Glenview Prairie Club (2017)
- Flick Park sports lights (2017)
- Remodel Fitness locker rooms (2017)
- Remodel Cole Park Fieldhouse (2018)
- Remodel Flick Fieldhouse (2018)
- Purchase additional land for The Grove (2018)
- Park Center HVAC (2018) (2019)
- The Grove improvements to entrance and parking (2019)
- The Grove interpretive center and exhibit design and replace fish tank filtration (2019)
- Glenview Ice Center renovation and expansion complete construction (2020)
- Wagner Farm Children's Interpretive Play area (2020)
- Completion of Phase I and II of the Wagner Farm Master Plan (2020)
- Purchase additional land for The Grove (2022)
- Purchase of land at Avoca West Elementary School (2022)
- Gallery Park Pathway and Parking Lot Resurfacing (2022)
- Tyner Roof (2023)
- Wagner Farmhouse Cedar Shingle Roof (2023)
- Interpretative Center exhibit design (2023)
- Heritage Center Upper Roof (2023)

# BUDGET OVERVIEW

- Grove residence roof and siding (2023)
- Discovery Room Exhibit (2024)
- Kennicott Signature Wall Conservation (2023)
- Grove landform exhibit construction (2024)
- Master Planning process at GPGC (2024)
- CPW Bathroom (2023)
- Renovation of Central Street Bridge (2023)
- Flick Park Playground, Basketball, and Sled Hill Improvements (2023)

## Planned in 2024/2025

- Swain Nelson roof
- Pickleball Courts
- AVOCA Park
- Fields & Courts – CPW Bathroom
- Central Street Bridge
- Paving of Sleepy Hollow Parking
- CPW Playground and Warning Track Softball 1 & 2
- Tennis Courts, Basketball Court, and Roosevelt Lot resurfacing
- Peninsula Playground
- GPGC Turf Care, Architects Design Development
- GPGC Gazebo and Ramp
- Tennis Club Lot resurfacing
- Splash Landing renovation, Architectural and Engineering
- Park Center Pool dehumidification, small
- Park Center Fitness Weight Room floor replacement
- The Grove Residence structural repairs
- Wagner Heritage Center Exhibit construction and Master Plan Development
- Wagner Roof and exterior painting
- Wagner Master Plan Development
- Schram Roof and interior painting
- Air Station Prairie roof completion
- Tyner Center structural study

# SUPPLEMENTARY SCHEDULES

## Income by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Actual	Budget	Estimate	Budget
Air Station Prairie	393,369	170,474	174,366	174,950	176,081
Bond and Interest	2,721,823	3,387,794	3,636,540	3,699,540	3,590,698
Capital Development	1,629,773	169,595	6,500	352,000	102,203
Capital Replacement	1,619,199	1,102,141	1,717,000	2,569,246	2,007,568
Farm & Fields	3,613,806	3,343,868	3,466,200	3,498,200	3,474,673
Flick Pool	674,045	981,066	1,206,351	1,274,755	1,217,539
General & Administrative	487,057	45,815	25,522	38,656	32,793
Glenview Ice Center	2,583,729	2,989,890	2,708,240	2,789,121	2,826,829
Glenview Park Golf Club	2,220,946	2,259,277	2,331,325	2,502,550	2,549,219
Glenview Prairie Club	993,876	1,079,609	1,223,275	1,298,959	1,264,520
Glenview Tennis Club	1,849,950	1,996,761	1,833,230	2,067,200	2,046,006
Liability Insurance	808,185	804,445	774,180	826,900	812,450
Park Services	7,483,128	9,252,314	8,860,999	9,210,508	9,892,169
Recreation	6,386,544	7,420,197	7,967,376	8,888,032	10,143,993
Retirement	1,978,284	2,015,790	1,763,550	1,860,350	1,842,613
Roosevelt Pool	627,296	574,551	633,399	611,931	778,800
Schram Memorial Museum	72,518	89,537	172,549	198,690	196,049
Special Recreation	684,645	659,736	677,135	693,535	738,454
The Grove	2,207,585	2,080,269	2,556,811	2,339,573	2,717,704
Wagner Farm	285,224	416,619	368,045	486,022	442,954
<b>Grand Total</b>	<b>39,320,981</b>	<b>40,839,748</b>	<b>42,102,593</b>	<b>45,380,719</b>	<b>46,853,315</b>

Fund	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Actual	Budget	Estimate	Budget
Admissions	2,279,649	2,358,742	2,389,307	2,569,792	2,853,646
Bond Proceeds	1,256,000	-	1,400,000	1,343,000	1,400,000
Donations	3,141,304	272,600	515,837	218,532	835,501
Equipment Rental	360,053	336,032	388,000	355,769	364,300
Facility Rental	2,825,453	2,903,808	2,661,462	2,891,203	3,194,978
Gain on Asset Disposal	55,018	233,900	100,000	141,146	100,000
Interest Income	36,914	1,549,788	37,512	2,424,700	706,403
League	430,074	440,305	515,873	497,114	477,578
Memberships	1,812,595	2,073,240	2,484,934	2,724,727	2,794,883
Other Sources	261,968	288,668	203,353	225,761	218,463
Programs and Instruction	4,994,177	5,875,712	6,167,669	6,585,549	7,025,360
Sales	575,284	672,997	685,426	729,677	730,148
Sales Lease	34,725	50,446	35,385	52,539	50,235
Service Fees	41,142	27,680	25,980	20,100	22,750
Special Events	109,615	150,450	197,780	188,334	199,880
Taxes	21,107,010	23,605,380	24,294,075	24,412,775	25,879,190
<b>Grand Total</b>	<b>39,320,981</b>	<b>40,839,748</b>	<b>42,102,593</b>	<b>45,380,719</b>	<b>46,853,315</b>



# SUPPLEMENTARY SCHEDULES

## Expense by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Actual	Budget	Estimate	Budget
Air Station Prairie	(118,087)	(91,944)	(148,983)	(418,840)	(167,353)
Bond and Interest	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)
Capital Development	-	-	(295,143)	-	(373,800)
Capital Replacement	(407,348)	(3,332,699)	(3,058,754)	(3,058,754)	(2,592,898)
Flick Pool	(514,083)	(675,003)	(980,751)	(968,544)	(970,539)
General & Administrative	(2,632,790)	(2,888,088)	(3,494,172)	(3,474,182)	(4,006,354)
Glenview Ice Center	(1,741,171)	(1,997,867)	(2,155,821)	(2,119,047)	(2,215,814)
Glenview Park Golf Club	(1,631,704)	(1,863,315)	(1,930,209)	(1,927,197)	(3,163,514)
Glenview Prairie Club	(781,280)	(779,865)	(943,191)	(937,562)	(1,063,507)
Glenview Tennis Club	(1,206,651)	(1,352,069)	(1,386,307)	(1,398,614)	(1,435,043)
Liability Insurance	(659,921)	(729,705)	(847,803)	(866,118)	(838,582)
Park Services	(4,427,608)	(6,020,692)	(7,839,170)	(6,540,733)	(8,663,142)
Recreation	(4,693,391)	(5,787,614)	(7,129,343)	(6,937,934)	(8,206,553)
Retirement	(1,591,414)	(1,710,648)	(2,077,300)	(1,773,366)	(1,984,200)
Roosevelt Pool	(357,351)	(369,544)	(475,299)	(465,791)	(600,700)
Schram Memorial Museum	(42,752)	(43,358)	(139,878)	(79,100)	(104,762)
Special Recreation	(560,490)	(581,972)	(767,000)	(767,000)	(745,000)
The Grove	(1,741,847)	(1,613,829)	(2,066,288)	(2,029,222)	(1,794,430)
Wagner Farm	(1,004,564)	(1,063,234)	(2,132,468)	(1,891,091)	(1,483,135)
<b>Grand Total</b>	<b>(29,288,398)</b>	<b>(35,951,169)</b>	<b>(43,260,701)</b>	<b>(41,045,916)</b>	<b>(45,800,556)</b>

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Actual	Budget	Estimate	Budget
Salary and Wages	(11,050,948)	(12,955,231)	(14,497,336)	(14,307,531)	(15,770,890)
Employee Benefits and Insurance	(3,169,784)	(3,293,649)	(3,829,056)	(3,502,409)	(4,065,122)
General & Liability Insurance	(537,303)	(537,602)	(639,578)	(639,578)	(599,399)
Professional Services	(308,499)	(331,661)	(528,295)	(481,335)	(451,360)
Contractual Services	(1,828,950)	(2,517,024)	(2,835,070)	(2,818,193)	(2,952,370)
Utilities	(1,732,307)	(1,576,440)	(1,937,041)	(1,995,636)	(2,035,275)
Commodities	(1,141,501)	(1,467,875)	(1,568,618)	(1,647,146)	(1,739,349)
Cost of Goods Sold	(266,615)	(347,684)	(334,985)	(330,969)	(334,202)
Maintenance and Repairs	(1,888,845)	(1,854,775)	(2,106,587)	(2,131,374)	(2,316,440)
Professional Training & Engagement	(142,836)	(192,916)	(350,064)	(308,390)	(356,219)
Debt Service	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)
Capital Purchases	(1,373,307)	(4,617,128)	(7,890,022)	(6,143,087)	(8,333,813)
Commodities (Non-Capital Purchases)	(671,558)	(1,209,461)	(1,351,229)	(1,347,447)	(1,454,886)
<b>Grand Total</b>	<b>(29,288,398)</b>	<b>(35,951,169)</b>	<b>(43,260,701)</b>	<b>(41,045,916)</b>	<b>(45,800,556)</b>

# SUPPLEMENTARY SCHEDULES

## Net Income by Fund Trend

*(includes Interfund Transfers)*

Fund	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Actual	Budget	Estimate	Budget
Air Station Prairie	(412,524)	58,327	2,883	(266,390)	(16,472)
Bond and Interest	8,163	161,632	(21,249)	41,751	(106,157)
Capital Development	419,216	597,238	(511,573)	129,070	(348,080)
Capital Replacement	4,568,117	(641,558)	254,246	1,106,492	1,235,670
Farm & Fields	767,040	117,368	(1,404,423)	(1,072,423)	492,492
Flick Pool	5,075	161,287	-	80,610	-
General & Administrative	-	192,986	-	33,124	-
Glenview Ice Center	619,413	668,360	211,714	329,369	131,125
Glenview Park Golf Club	434,552	117,504	158,250	332,487	143,445
Glenview Prairie Club	135,250	202,587	160,323	241,636	16,913
Glenview Tennis Club	525,263	572,057	308,711	530,374	297,063
Liability Insurance	148,364	74,740	(73,623)	(39,218)	(26,132)
Park Services	1,067,668	1,065,299	272,090	1,920,036	(939,770)
Recreation	825,472	353,956	(272,750)	532,583	(276,056)
Retirement	404,870	305,143	(313,750)	86,984	(141,587)
Roosevelt Pool	115,117	58,531	-	(11,960)	-
Schram Memorial Museum	15,535	30,672	1,671	88,590	54,687
Special Recreation	124,155	77,764	(89,865)	(73,465)	(6,546)
The Grove	471,690	53,992	169,523	(20,149)	568,074
Wagner Farm	(190,405)	729,784	-	59,354	-
<b>Grand Total</b>	<b>10,052,032</b>	<b>4,957,669</b>	<b>(1,147,823)</b>	<b>4,028,856</b>	<b>1,078,669</b>

**Glenview Park District  
2024/2025 Five Year Summary**

Fund # (All)

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	20,963,125	56.95%	21,143,924	55.99%	25,155,168	62.31%	26,837,475	61.36%	26,585,593	58.80%
	410 Sales Revenue	295,597	0.80%	575,284	1.52%	672,997	1.67%	729,677	1.67%	730,148	1.61%
	420 Programs & Instruction Revenue	3,415,701	9.28%	5,575,008	14.76%	6,494,147	16.09%	7,291,098	16.67%	7,725,568	17.09%
	450 Admission Revenue	2,072,825	5.63%	2,279,649	6.04%	2,358,742	5.84%	2,569,792	5.88%	2,853,646	6.31%
	460 Membership Revenue	983,615	2.67%	1,812,595	4.80%	2,073,240	5.14%	2,724,727	6.23%	2,794,883	6.18%
	470 Rental & Lease Revenue	1,688,471	4.59%	3,220,232	8.53%	3,290,287	8.15%	3,299,511	7.54%	3,609,513	7.98%
	498 Other Income	7,387,923	20.07%	3,155,504	8.36%	328,560	0.81%	287,182	0.66%	911,101	2.02%
	<b>Revenue Total</b>	<b>36,807,256</b>	<b>100.00%</b>	<b>37,762,196</b>	<b>100.00%</b>	<b>40,373,140</b>	<b>100.00%</b>	<b>43,739,461</b>	<b>100.00%</b>	<b>45,210,452</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(9,484,542)	48.34%	(11,050,948)	48.60%	(12,955,231)	49.29%	(14,307,531)	48.48%	(15,770,890)	49.17%
	512 Employee Benefit Expense	(3,220,595)	16.42%	(3,169,784)	13.94%	(3,293,649)	12.53%	(3,502,409)	11.87%	(4,065,122)	12.67%
	520 Professional & Contractual Services Expense	(307,498)	1.57%	(308,499)	1.36%	(331,661)	1.26%	(481,335)	1.63%	(451,360)	1.41%
	522 Professional & Contractual Services Expense	(2,100,057)	10.70%	(1,828,950)	8.04%	(2,517,024)	9.58%	(2,818,193)	9.55%	(2,952,370)	9.20%
	530 General & Liability Insurance Expense	(455,212)	2.32%	(537,303)	2.36%	(537,602)	2.05%	(639,578)	2.17%	(599,399)	1.87%
	535 Utility Expense	(1,333,619)	6.80%	(1,732,307)	7.62%	(1,576,440)	6.00%	(1,995,636)	6.76%	(2,035,275)	6.35%
	540 Commodities & COGS Expense	(1,411,250)	7.19%	(1,813,060)	7.97%	(2,677,336)	10.19%	(2,994,594)	10.15%	(3,194,235)	9.96%
	545 Commodities & COGS Expense	(133,450)	0.68%	(266,614.74)	1.17%	(347,684)	1.32%	(330,969.00)	1.12%	(334,202)	1.04%
	561 Maintenance & Repairs Expense	(1,115,072)	5.68%	(1,888,845)	8.31%	(1,854,775)	7.06%	(2,131,374)	7.22%	(2,316,440)	7.22%
	575 Professional Training & Engagement Expense	(57,735)	0.29%	(142,836)	0.63%	(192,916)	0.73%	(308,390)	1.05%	(356,219)	1.11%
	<b>Expense Total</b>	<b>(19,619,031)</b>	<b>100.00%</b>	<b>(22,739,145)</b>	<b>100.00%</b>	<b>(26,284,318)</b>	<b>100.00%</b>	<b>(29,510,009)</b>	<b>100.00%</b>	<b>(32,075,513)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>17,188,225</b>		<b>15,023,050</b>		<b>14,088,822</b>		<b>14,229,453</b>		<b>13,134,939</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(7,462,650)	100.00%	(1,373,307)	100.00%	(4,617,128)	100.00%	(6,143,087)	100.00%	(8,333,813)	100.00%
	<b>Expense Total</b>	<b>(7,462,650)</b>	<b>100.00%</b>	<b>(1,373,307)</b>	<b>100.00%</b>	<b>(4,617,128)</b>	<b>100.00%</b>	<b>(6,143,087)</b>	<b>100.00%</b>	<b>(8,333,813)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(7,462,650)</b>		<b>(1,373,307)</b>		<b>(4,617,128)</b>		<b>(6,143,087)</b>		<b>(8,333,813)</b>	

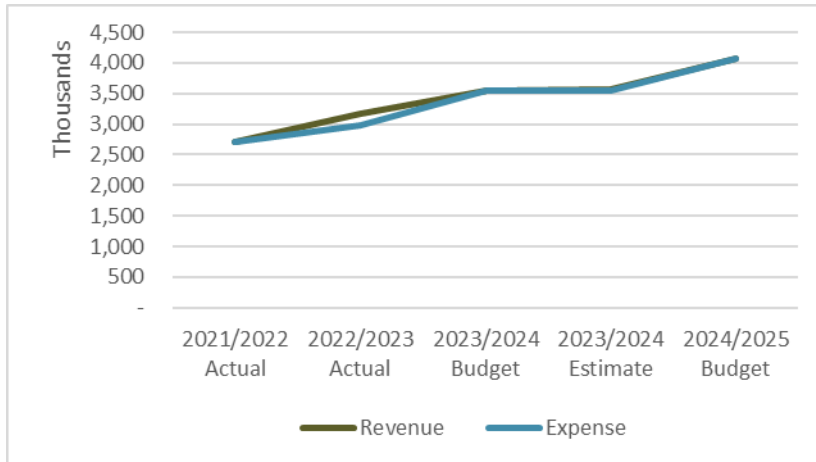
Glenview Park District  
2024/2025 Five Year Summary

Fund # (All)

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	491 Bond Proceeds	-	0.00%	1,256,000	8.66%	-	0.00%	1,343,000	7.15%	1,400,000	7.52%
	498 Other Income	215,222	1.25%	247,768	1.71%	232,708	1.53%	157,111	0.84%	142,863	0.77%
	499 Interfund Transfers In	17,032,895	98.75%	13,001,762	89.63%	14,987,014	98.47%	17,286,571	92.02%	17,082,669	91.72%
	<b>Revenue Total</b>	<b>17,248,117</b>	<b>100.00%</b>	<b>14,505,529</b>	<b>100.00%</b>	<b>15,219,722</b>	<b>100.00%</b>	<b>18,786,682</b>	<b>100.00%</b>	<b>18,625,532</b>	<b>100.00%</b>
<b>Expense</b>											
	591 Debt Service	(5,266,266)	23.62%	(5,175,946)	28.50%	(5,049,723)	25.29%	(5,392,820)	23.46%	(5,391,230)	24.02%
	599 Interfund Transfers Out	(17,032,895)	76.38%	(12,982,313)	71.50%	(14,917,924)	74.71%	(17,592,518)	76.54%	(17,056,759)	75.98%
	<b>Expense Total</b>	<b>(22,299,161)</b>	<b>100.00%</b>	<b>(18,158,258)</b>	<b>100.00%</b>	<b>(19,967,647)</b>	<b>100.00%</b>	<b>(22,985,338)</b>	<b>100.00%</b>	<b>(22,447,989)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(5,051,044)</b>		<b>(3,652,729)</b>		<b>(4,747,925)</b>		<b>(4,198,656)</b>		<b>(3,822,457)</b>	
<b>GAAP</b>											
<b>Revenue</b>											
	493 Other Income	49,000	100.00%	55,018	100.00%	233,900	100.00%	141,146	100.00%	100,000	100.00%
	<b>Revenue Total</b>	<b>49,000</b>	<b>100.00%</b>	<b>55,018</b>	<b>100.00%</b>	<b>233,900</b>	<b>100.00%</b>	<b>141,146</b>	<b>100.00%</b>	<b>100,000</b>	<b>100.00%</b>
<b>GAAP Total</b>		<b>49,000</b>		<b>55,018</b>		<b>233,900</b>		<b>141,146</b>		<b>100,000</b>	
<b>Grand Total</b>		<b>4,723,531</b>		<b>10,052,032</b>		<b>4,957,669</b>		<b>4,028,856</b>		<b>1,078,669</b>	

# GENERAL & ADMINISTRATIVE – FUND 10

The General and Administrative (G&A) Fund is part of the General Governmental Funds which include the Park Services and Farm & Fields funds. The purpose of the fund is to account for the “general administration” costs of the District. This budget includes all staff and expenses for the Accounting, Human Resources, IT, and Marketing Departments as well as administrative support for employees in the administration building and the Executive Director.



The funding for this department comes from transfers from the Park Services, Recreation, Museum, and Special Revenue Funds (some of which are subsidized by Park Services). General and Administrative expenses are allocated to each facility based on the total operating expenditures in each of these funds. The amount is

adjusted at the end of the fiscal year to reflect the actual expense resulting in a zero-fund balance. Other funding includes sponsorship, advertising revenue, and a transfer in from Capital Development for District strategic initiatives.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,713,284	3,176,198	3,556,772	3,569,906	4,068,954	499,048	13.98%
Expense	(2,713,284)	(2,983,213)	(3,556,772)	(3,536,782)	(4,068,954)	(532,172)	15.05%
<b>Grand Total</b>	-	<b>192,986</b>	-	<b>33,124</b>	-	<b>(33,124)</b>	<b>-100.00%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	403,000	-	-	-	-	-	-
Interest Income	312	9,998	622	12,400	3,593	(8,807)	-71.02%
Sales Lease	99	164	(100)	127	200	73	57.48%
Other Sources	83,646	35,652	25,000	26,129	29,000	2,871	10.99%
Transfer In	2,226,227	3,130,384	3,531,250	3,531,250	4,036,161	504,911	14.30%
<b>Grand Total</b>	<b>2,713,284</b>	<b>3,176,198</b>	<b>3,556,772</b>	<b>3,569,906</b>	<b>4,068,954</b>	<b>499,048</b>	<b>13.98%</b>

# GENERAL & ADMINISTRATIVE – FUND 10

## Transfers In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Air Station Prairie	15,130	14,170	16,300	16,300	19,000	2,700	16.56%
Transfer In Capital Development	-	-	437,950	437,950	316,950	(121,000)	-27.63%
Transfer In Flick	65,860	103,910	122,100	122,100	140,000	17,900	14.66%
Transfer In GPGC	209,030	277,330	252,100	252,100	311,500	59,400	23.56%
Transfer In Grove	160,360	233,770	216,200	216,200	250,400	34,200	15.82%
Transfer In Ice Center	213,350	305,590	290,700	290,700	330,900	40,200	13.83%
Transfer In Park Services	563,477	767,064	719,700	719,700	850,711	131,011	18.20%
Transfer In Prairie Club	95,720	118,280	127,900	127,900	158,800	30,900	24.16%
Transfer In Recreation	601,570	893,140	934,300	934,300	1,150,500	216,200	23.14%
Transfer In Roosevelt	45,780	56,560	64,600	64,600	88,100	23,500	36.38%
Transfer In Schram Memorial	5,480	6,590	10,000	10,000	15,600	5,600	56.00%
Transfer In Tennis Club	154,580	204,330	183,600	183,600	212,100	28,500	15.52%
Transfer In Wagner Farm	95,890	149,650	155,800	155,800	191,600	35,800	22.98%
<b>Grand Total</b>	<b>2,226,227</b>	<b>3,130,384</b>	<b>3,531,250</b>	<b>3,531,250</b>	<b>4,036,161</b>	<b>504,911</b>	<b>14.30%</b>

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(1,620,293)	(1,894,571)	(2,083,069)	(2,083,069)	(2,306,899)	(223,830)	10.75%
Employee Benefits and In:	(303,826)	(201,141)	(304,379)	(304,379)	(361,655)	(57,276)	18.82%
Professional Services	(215,327)	(191,472)	(231,245)	(232,045)	(220,345)	11,700	-5.04%
Contractual Services	(161,036)	(259,701)	(335,900)	(340,600)	(362,990)	(22,390)	6.57%
Utilities	(82,670)	(68,609)	(95,173)	(95,277)	(94,966)	311	-0.33%
Commodities	(16,094)	(15,438)	(20,165)	(20,220)	(17,715)	2,505	-12.39%
Maintenance and Repairs	(89,874)	(68,269)	(111,683)	(115,953)	(130,473)	(14,520)	12.52%
Professional Training & En	(75,746)	(80,494)	(165,319)	(133,900)	(133,900)	-	0.00%
Transfer Out	(80,494)	(95,125)	(62,600)	(62,600)	(62,600)	-	0.00%
Commodities (Non-Capita	(67,923)	(108,392)	(147,239)	(148,739)	(115,411)	33,328	-22.41%
<b>Grand Total</b>	<b>(2,713,284)</b>	<b>(2,983,213)</b>	<b>(3,556,772)</b>	<b>(3,536,782)</b>	<b>(4,068,954)</b>	<b>(532,172)</b>	<b>15.05%</b>

### Salary and Wages

Salary and wages are budgeted to increase \$223,830 (10.75%) over the projected expenses for 2023/2024. The 2024/2025 Budget includes a fully staffed department, merit increases, and some additional part-time hours for interns.

### Employee Benefits and Insurance

Employee taxes, pension, and insurance are budgeted to increase \$57,276 (18.82%) over the projected expenses for 2023/2024. In addition to an anticipated rate increase, the 2024/2025 Budget will vary depending on elections by employees eligible to participate. Vacancies are budgeted at the highest insurance amount.

## GENERAL & ADMINISTRATIVE – FUND 10

### **Professional Services**

Professional Services are budgeted to decrease \$11,700 (5.04%) under the projected expenses for 2023/2024. Most of the decrease is related to the elimination of contracted accounting services due to the Finance Department being almost fully staffed. In 2023/2024, GovHR was contracted to provide support in filling a Division Director vacancy.

### **Contractual Services**

Contractual services are budgeted to increase \$22,390 (6.57%) over the projected expenses for 2023/2024. This budget includes several projects related to the 2023-2026 Strategic Plan including consultant support for IDEA Strategy Development, an Environmental Sustainability Plan, and a Workforce Management Plan. Additionally, the District is budgeting for consulting support in mapping the customer experience and migrating the District's files to Office 365. In 2024/2025 additional funds were budgeted for a Fleet Plan Consultant, Multilingual Communications, Process Improvement Training, and Environmental Community Awareness.

### **Maintenance and Repairs**

Maintenance and Repairs are budgeted to increase \$14,520 (12.52%) over the projected expenses for 2023/2024. This represents maintenance for the board software, Community by Diligent, funds for new onboarding software, and new data analytics software. In 2024/2025, parking lot seal coating at the Administration Building (\$10,000) and additional Microsoft software has been included.

### **Commodities (Non-Capital Purchases)**

Commodities (Non-Capital Purchases) are budgeted to decrease \$33,328 (22.41%) under the projected expenses for 2023/2024. The 2024/2025 Budget will continue to include technology initiatives to identify areas of weakness in technology and update aging infrastructure. These expenses are funded by Capital Development and allow the District to increase speed and efficiency for staff as well as adding redundancy into the system. In the 2023/2024 fiscal year, the District budgeted \$100,000 to replace the camera systems at most facilities; in the 2024/2025 fiscal year, the budget includes \$50,000 to expand the implementation of the camera system. The 2024/2025 Budget also includes ADA projects, additional or increased Marketing expenses for Digital Asset Management Subscription, Survey Development software, and marketing photo and digital art software (Canva Teams) for 13 facilities.

# GENERAL & ADMINISTRATIVE – FUND 10

## Transfers Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Air Station Prairie	(100)	-	-	-	-	-	-
Transfer Out Capital Replacement	(65,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.00%
Transfer Out GPGC	(300)	-	-	-	-	-	-
Transfer Out Grove	(700)	-	-	-	-	-	-
Transfer Out Ice Center	(100)	-	-	-	-	-	-
Transfer Out Liability Insurance	(100)	-	-	-	-	-	-
Transfer Out Park Services	(12,394)	(10,125)	(12,600)	(12,600)	(12,600)	-	0.00%
Transfer Out Prairie Club	(100)	-	-	-	-	-	-
Transfer Out Recreation	(1,400)	(35,000)	-	-	-	-	-
Transfer Out Tennis Club	(200)	-	-	-	-	-	-
Transfer Out Wagner Farm	(100)	-	-	-	-	-	-
<b>Grand Total</b>	<b>(80,494)</b>	<b>(95,125)</b>	<b>(62,600)</b>	<b>(62,600)</b>	<b>(62,600)</b>	<b>-</b>	<b>0.00%</b>

Transfers out includes the transfer to fund the Capital Replacement program and the transfer to Park Services for maintenance of the Administration Building.

## Capital Improvements

The following capital improvement are included in the 2024/2025 Budget:

Swain Nelson Roof Replacement	\$250,000
Admin Building Automation System Upgrade	\$12,000
<b>Total Capital Expenditures</b>	<b>\$262,000</b>



**Glenview Park District  
2024/2025 Five Year Summary**

**General & Administrative  
Corporate Fund**

Fund # 10

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	306,947	100.00%	403,312	99.98%	9,998	32.92%	12,400	33.04%	3,593	10.96%
	470 Rental & Lease Revenue	-	0.00%	99	0.02%	164	0.54%	127	0.34%	200	0.61%
	498 Other Income	-	0.00%	-	0.00%	20,210	66.54%	25,000	66.62%	29,000	88.43%
	<b>Revenue Total</b>	<b>306,947</b>	<b>100.00%</b>	<b>403,411</b>	<b>100.00%</b>	<b>30,373</b>	<b>100.00%</b>	<b>37,527</b>	<b>100.00%</b>	<b>32,793</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(1,450,125)	62.16%	(1,620,293)	61.54%	(1,894,571)	65.60%	(2,083,069)	59.96%	(2,306,899)	61.61%
	512 Employee Benefit Expense	(297,826)	12.77%	(303,826)	11.54%	(201,141)	6.96%	(304,379)	8.76%	(361,655)	9.66%
	520 Professional & Contractual Services Expense	(181,280)	7.77%	(215,327)	8.18%	(191,472)	6.63%	(232,045)	6.68%	(220,345)	5.88%
	522 Professional & Contractual Services Expense	(153,458)	6.58%	(161,036)	6.12%	(259,701)	8.99%	(340,600)	9.80%	(362,990)	9.69%
	535 Utility Expense	(85,940)	3.68%	(82,670)	3.14%	(68,609)	2.38%	(95,277)	2.74%	(94,966)	2.54%
	540 Commodities & COGS Expense	(64,697)	2.77%	(84,017)	3.19%	(123,830)	4.29%	(168,959)	4.86%	(133,126)	3.56%
	561 Maintenance & Repairs Expense	(68,666)	2.94%	(89,874)	3.41%	(68,269)	2.36%	(115,953)	3.34%	(130,473)	3.48%
	575 Professional Training & Engagement Expense	(31,061)	1.33%	(75,746)	2.88%	(80,494)	2.79%	(133,900)	3.85%	(133,900)	3.58%
	<b>Expense Total</b>	<b>(2,333,052)</b>	<b>100.00%</b>	<b>(2,632,790)</b>	<b>100.00%</b>	<b>(2,888,088)</b>	<b>100.00%</b>	<b>(3,474,182)</b>	<b>100.00%</b>	<b>(3,744,354)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>(2,026,105)</b>		<b>(2,229,378)</b>		<b>(2,857,715)</b>		<b>(3,436,655)</b>		<b>(3,711,561)</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(103,136)	100.00%	-	-	-	-	-	-	(262,000)	100.00%
	<b>Expense Total</b>	<b>(103,136)</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(262,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(103,136)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(262,000)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	5,201	0.24%	83,646	3.62%	15,442	0.49%	1,129	0.03%	-	0.00%
	499 Interfund Transfers In	2,166,515	99.76%	2,226,227	96.38%	3,130,384	99.51%	3,531,250	99.97%	4,036,161	100.00%
	<b>Revenue Total</b>	<b>2,171,716</b>	<b>100.00%</b>	<b>2,309,872</b>	<b>100.00%</b>	<b>3,145,826</b>	<b>100.00%</b>	<b>3,532,379</b>	<b>100.00%</b>	<b>4,036,161</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(42,475)	100.00%	(80,494)	100.00%	(95,125)	100.00%	(62,600)	100.00%	(62,600)	100.00%
	<b>Expense Total</b>	<b>(42,475)</b>	<b>100.00%</b>	<b>(80,494)</b>	<b>100.00%</b>	<b>(95,125)</b>	<b>100.00%</b>	<b>(62,600)</b>	<b>100.00%</b>	<b>(62,600)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>2,129,241</b>		<b>2,229,378</b>		<b>3,050,701</b>		<b>3,469,779</b>		<b>3,973,561</b>	
<b>Grand Total</b>		<b>(0)</b>		<b>(0)</b>		<b>192,986</b>		<b>33,124</b>		<b>0</b>	

## Glenview Park District 2024/2025 Budget Summary

### General & Administrative

#### Corporate Fund

Fund # 10

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	12,400	622	3,593
	470	Rental & Lease Revenue	127	(100)	200
	498	Other Income	26,129	25,000	29,000
	499	Interfund Transfers In	3,531,250	3,531,250	4,036,161
<b>Revenue Total</b>			<b>3,569,906</b>	<b>3,556,772</b>	<b>4,068,954</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(2,083,069)	(2,083,069)	(2,306,899)
	512	Employee Benefit Expense	(304,379)	(304,379)	(361,655)
	520	Professional & Contractual Services Expense	(232,045)	(231,245)	(220,345)
	522	Professional & Contractual Services Expense	(340,600)	(335,900)	(362,990)
	535	Utility Expense	(95,277)	(95,173)	(94,966)
	540	Commodities & COGS Expense	(168,959)	(167,404)	(133,126)
	561	Maintenance & Repairs Expense	(115,953)	(111,683)	(130,473)
	575	Professional Training & Engagement Expense	(133,900)	(165,319)	(133,900)
	599	Interfund Transfers Out	(62,600)	(62,600)	(62,600)
	641	Capital Purchases	0	0	(262,000)
<b>Expense Total</b>			<b>(3,536,782)</b>	<b>(3,556,772)</b>	<b>(4,068,954)</b>
<b>Grand Total</b>			<b>33,124</b>	<b>0</b>	<b>0</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**General & Administrative  
Corporate Fund**

Fund # 10

Ca Account	Description	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
<b>400100</b>	T.I.F. Payment	403,000	0	0	0	0
<b>401000</b>	Interest Income	312	9,998	12,400	622	3,593
	Taxes and Interest Total	403,312	9,998	12,400	622	3,593
<b>470</b>	Rental & Lease Revenue					
<b>477000</b>	Vending Lease	99	164	127	(100)	200
	Rental & Lease Revenue Total	99	164	127	(100)	200
<b>493</b>	Other Income					
<b>493000</b>	Gain on Disposal of Fixed Asset	0	0	0	0	0
	Other Income Total	0	0	0	0	0
<b>498</b>	Other Income					
<b>498000</b>	Sponsorship Income	0	20,000	20,000	20,000	24,000
<b>498100</b>	Advertising Income	0	210	5,000	5,000	5,000
<b>498200</b>	Other Sources	83,646	15,442	1,129	0	0
	Other Income Total	83,646	35,652	26,129	25,000	29,000
<b>499</b>	Interfund Transfers In					
<b>499000</b>	Transfer In	2,226,227	3,130,384	3,531,250	3,531,250	4,036,161
	Interfund Transfers In Total	2,226,227	3,130,384	3,531,250	3,531,250	4,036,161
<b>Revenue Total</b>		<b>2,713,284</b>	<b>3,176,198</b>	<b>3,569,906</b>	<b>3,556,772</b>	<b>4,068,954</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
<b>510000</b>	Salaries	(801,719)	(984,757)	(1,076,964)	(1,076,964)	(1,212,093)
<b>510020</b>	Full Time Clerical	(731,205)	(773,980)	(822,105)	(822,105)	(878,306)
<b>510120</b>	Operations	(87,370)	(135,834)	(184,000)	(184,000)	(216,500)
	Salary & Wages Expense Total	(1,620,293)	(1,894,571)	(2,083,069)	(2,083,069)	(2,306,899)
<b>512</b>	Employee Benefit Expense					
<b>512000</b>	Insurance Expense: Health	(303,826)	(201,141)	(304,379)	(304,379)	(361,655)
	Employee Benefit Expense Total	(303,826)	(201,141)	(304,379)	(304,379)	(361,655)
<b>520</b>	Professional & Contractual Services Expense					
<b>520000</b>	Professional Services	(173,980)	(155,199)	(131,945)	(133,945)	(119,945)
<b>520100</b>	Marketing	(17,696)	(31,124)	(88,100)	(85,600)	(94,400)
<b>520200</b>	Marketing: Brochure	(19,145)	0	0	0	0
<b>520300</b>	Photography & Blueprints	(4,505)	(5,149)	(12,000)	(11,700)	(6,000)
	Professional & Contractual Services Expense Total	(215,327)	(191,472)	(232,045)	(231,245)	(220,345)
<b>522</b>	Professional & Contractual Services Expense					
<b>522000</b>	Special Services	(128,430)	(225,641)	(298,954)	(298,954)	(326,354)
<b>522805</b>	Rental Expense	(16,387)	(18,041)	(19,696)	(19,196)	(19,196)
<b>522810</b>	Postage	(9,618)	(6,534)	(6,670)	(6,670)	(6,670)
<b>522820</b>	Printing	(3,353)	(3,676)	(6,575)	(6,575)	(5,925)
<b>522830</b>	Bank Charges	(229)	(1,286)	(4,290)	(840)	(1,180)
<b>522840</b>	Legal Notices	(227)	(1,227)	(1,250)	(500)	(500)
<b>522850</b>	Licenses	(2,794)	(3,297)	(3,165)	(3,165)	(3,165)

**Glenview Park District**  
**2024/2025 Fund Budget Report**

**General & Administrative**  
**Corporate Fund**

Fund # 10

	Ca Account	Description	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
Expense	<b>522</b>	Professional & Contractual Services Expense Total	(161,036)	(259,701)	(340,600)	(335,900)	(362,990)
	<b>535</b>	Utility Expense					
		<b>535100</b> Fuel/Heat	(4,393)	(5,147)	(5,050)	(5,050)	(4,300)
		<b>535200</b> Electricity	(44,608)	(31,076)	(55,950)	(55,950)	(56,535)
		<b>535300</b> Water	(678)	(765)	(677)	(873)	(711)
		<b>535400</b> Telephone	(32,991)	(31,620)	(33,600)	(33,300)	(33,420)
		Utility Expense Total	(82,670)	(68,609)	(95,277)	(95,173)	(94,966)
	<b>540</b>	Commodities & COGS Expense					
		<b>540000</b> Office Supplies	(8,579)	(11,684)	(9,500)	(9,500)	(9,500)
		<b>540010</b> Books and Subscriptions	(1,312)	(275)	(1,700)	(1,645)	(2,495)
		<b>540100</b> General Supplies	(5,832)	(2,022)	(7,420)	(7,420)	(5,320)
		<b>540190</b> Uniforms	(371)	(1,458)	(1,600)	(1,600)	(400)
		<b>541100</b> Non-Capital Building Improvement	0	0	0	0	(5,000)
		<b>541200</b> Non-Capital Machinery & Equipment	(43,783)	(64,890)	(111,900)	(111,900)	(60,400)
		<b>541400</b> Non-Capital Furniture & Fixtures	0	(16,371)	(1,500)	(1,500)	(1,500)
		<b>541500</b> Non-Capital Intangibles	(24,139)	(27,132)	(35,339)	(33,839)	(48,511)
		Commodities & COGS Expense Total	(84,017)	(123,830)	(168,959)	(167,404)	(133,126)
	<b>561</b>	Maintenance & Repairs Expense					
		<b>561100</b> Building Repairs	(630)	(2,184)	(4,600)	(2,000)	(2,000)
		<b>561200</b> Machinery & Equipment Repairs	0	(4,313)	(500)	(500)	(250)
		<b>561400</b> Maintenance Services	(89,244)	(61,772)	(110,853)	(109,183)	(128,223)
		Maintenance & Repairs Expense Total	(89,874)	(68,269)	(115,953)	(111,683)	(130,473)
	<b>575</b>	Professional Training & Engagement Expense					
		<b>575000</b> Training & Employment	(74,923)	(80,494)	(130,400)	(161,819)	(132,900)
		<b>575500</b> Medical Services	(823)	0	(3,500)	(3,500)	(1,000)
		Professional Training & Engagement Expense Total	(75,746)	(80,494)	(133,900)	(165,319)	(133,900)
	<b>594</b>	Other Expenses					
		<b>594000</b> Depreciation Expense	0	0	0	0	0
		Other Expenses Total	0	0	0	0	0
	<b>599</b>	Interfund Transfers Out					
		<b>599000</b> Transfer Out	(80,494)	(95,125)	(62,600)	(62,600)	(62,600)
		Interfund Transfers Out Total	(80,494)	(95,125)	(62,600)	(62,600)	(62,600)
	<b>641</b>	Capital Purchases					
		<b>641100</b> Buildings and Improvements	0	0	0	0	(262,000)
		<b>641200</b> Machinery & Equipment	0	0	0	0	0
		<b>641500</b> Intangibles	0	0	0	0	0
		Capital Purchases Total	0	0	0	0	(262,000)
	<b>649</b>	Capital Purchases					
		<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
		Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>			<b>(2,713,284)</b>	<b>(2,983,213)</b>	<b>(3,536,782)</b>	<b>(3,556,772)</b>	<b>(4,068,954)</b>
<b>Grand Total</b>			<b>0</b>	<b>192,986</b>	<b>33,124</b>	<b>0</b>	<b>0</b>

**Glenview Park District  
2024/2025 Budget Summary**

**Corporate Fund  
(PARK SERVICES AND FARM/SPORTS FIELDS)**

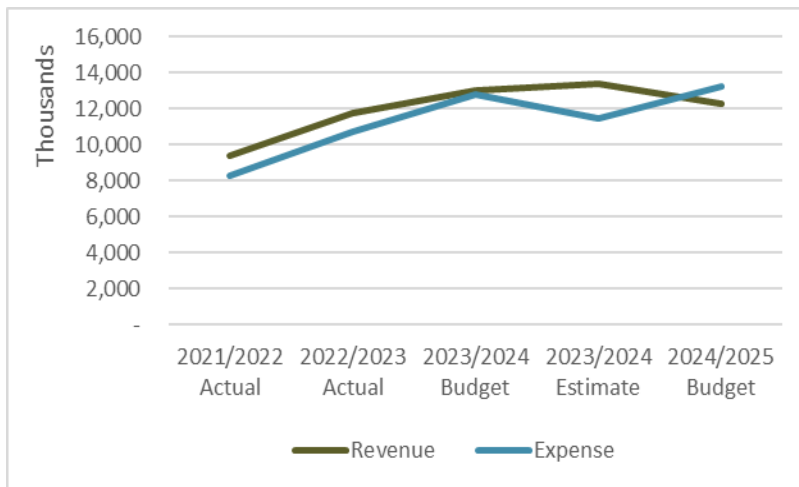
R/E	AcctSun Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>				
	400 Taxes and Interest	12,492,916	12,132,276	12,843,918
	470 Rental & Lease Revenue	197,037	189,923	192,423
	498 Other Income	18,755	5,000	330,501
	499 Interfund Transfers In	4,179,600	4,179,600	2,376,900
<b>Revenue Total</b>		<b>16,888,308</b>	<b>16,506,799</b>	<b>15,743,742</b>
<b>Expense</b>				
	510 Salary & Wages Expense	(2,407,112)	(2,407,112)	(2,507,852)
	512 Employee Benefit Expense	(495,375)	(495,375)	(604,264)
	520 Professional & Contractual Services Expense	(4,800)	(3,700)	(3,785)
	522 Professional & Contractual Services Expense	(73,550)	(72,350)	(72,350)
	535 Utility Expense	(342,473)	(337,010)	(340,876)
	540 Commodities & COGS Expense	(986,650)	(961,650)	(1,105,350)
	561 Maintenance & Repairs Expense	(1,005,000)	(991,200)	(1,019,600)
	575 Professional Training & Engagement Expense	(37,773)	(32,773)	(41,065)
	599 Interfund Transfers Out	(9,499,962)	(9,799,962)	(7,527,878)
	641 Capital Purchases	(1,188,000)	(2,538,000)	(2,968,000)
<b>Expense Total</b>		<b>(16,040,695)</b>	<b>(17,639,132)</b>	<b>(16,191,020)</b>
<b>Grand Total</b>		<b>847,613</b>	<b>(1,132,333)</b>	<b>(447,278)</b>

	2023 ESTIMATED	2024 PROPOSED
<b>Beginning Cash Reserve</b>	<b>7,730,369</b>	<b>8,577,982</b>
<b>Ending Cash Reserve</b>	<b>8,577,982</b>	<b>8,130,704</b>
<b>Cash Reserve as a Percentage of Operating Expenses</b>		<b>142.77%</b>

(Does not reflect any funds committed in years beyond 2024/2025)

# PARK SERVICES – FUND 11

The Park & Facility Services budget includes the operations, maintenance, landscape and playground design, and construction projects at the 26 public parks owned by the District, 12 leased school properties, and the grounds at the Administration Building, Park Center, Glenview Community Ice Center, Glenview Tennis Club and Schram Memorial Chapel. Also included are costs related to the coordination and management of certain capital repairs, preventative maintenance, and utility cost management for the District's 75 building structures totaling 462,127 square feet.



Operations will be predominantly a continuation of current efforts to maintain the District's parks and facilities to a high standard. Outside contractors continue to supplement in-house staff in providing custodial services, landscape maintenance, and select trades as needed.

The 2024/2025 Budget includes a return to normal operations including capital projects, vehicle and equipment purchases and regular maintenance. The budget also reflects a revised staffing model to convert one part-time (PT4) position to one full-time maintenance positions due to the continued difficulty in attracting and retaining qualified part-time staff.

The 2024/2025 Budget includes a return to normal operations

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	9,349,646	11,769,424	13,040,599	13,390,108	12,269,069	(1,121,039)	-8.37%
Expense	(8,281,978)	(10,704,125)	(12,768,509)	(11,470,072)	(13,208,839)	(1,738,767)	15.16%
<b>Grand Total</b>	<b>1,067,668</b>	<b>1,065,299</b>	<b>272,090</b>	<b>1,920,036</b>	<b>(939,770)</b>	<b>(2,859,806)</b>	<b>-148.95%</b>

Park Services is budgeted for a decrease net position of \$2,859,806 (148.95%) over projected 2023/2024. This is due to a decrease in the Transfers In to fund the operation and higher expenditures for capital improvements in 2024/2025.

# PARK SERVICES – FUND 11

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	5,003,207	8,822,698	8,665,116	8,665,116	9,273,121	608,005	7.02%
Interest Income	5,000	197,302	960	329,600	96,124	(233,476)	-70.84%
Facility Rental	225,799	209,624	189,023	196,094	191,523	(4,571)	-2.33%
Sales Lease	573	696	900	943	900	(43)	-4.59%
Donations	2,235,028	1,500	-	-	325,501	325,501	0.00%
Other Sources	13,522	20,495	5,000	18,755	5,000	(13,755)	-73.34%
Transfer In	1,866,518	2,517,110	4,179,600	4,179,600	2,376,900	(1,802,700)	-43.13%
<b>Grand Total</b>	<b>9,349,646</b>	<b>11,769,424</b>	<b>13,040,599</b>	<b>13,390,108</b>	<b>12,269,069</b>	<b>(1,121,039)</b>	<b>-8.37%</b>

## Taxes

Taxes are the primary source of funding for Park Services. Taxes are budgeted to increase \$608,005 (7.02%) over the projected revenue for 2023/2024. The increase in taxes is needed to partially offset the impact of inflation and cover operational expenses.

## Transfers In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Air Station Prairie	1,477	1,033	1,200	1,200	1,200	-	0.00%
Transfer In Capital Development	-	649,500	1,100,000	1,100,000	500,000	(600,000)	-54.55%
Transfer In Farm & Fields	1,620,000	1,620,000	2,820,000	2,820,000	1,620,000	(1,200,000)	-42.55%
Transfer In Flick	39,028	39,866	38,500	38,500	42,000	3,500	9.09%
Transfer In General & Admin	12,394	10,125	12,600	12,600	12,600	-	0.00%
Transfer In GPGC	9,280	7,526	15,000	15,000	15,000	-	0.00%
Transfer In Grove	2,587	3,677	4,800	4,800	4,800	-	0.00%
Transfer In Ice Center	9,240	13,774	13,300	13,300	12,600	(700)	-5.26%
Transfer In Prairie Club	13,729	9,845	15,000	15,000	15,000	-	0.00%
Transfer In Recreation	106,960	109,577	103,500	103,500	101,500	(2,000)	-1.93%
Transfer In Roosevelt	39,048	39,916	38,500	38,500	35,000	(3,500)	-9.09%
Transfer In Schram Memorial	751	917	5,000	5,000	5,000	-	0.00%
Transfer In Tennis Club	6,862	5,904	6,800	6,800	6,800	-	0.00%
Transfer In Wagner Farm	5,163	5,450	5,400	5,400	5,400	-	0.00%
<b>Grand Total</b>	<b>1,866,518</b>	<b>2,517,110</b>	<b>4,179,600</b>	<b>4,179,600</b>	<b>2,376,900</b>	<b>(1,802,700)</b>	<b>-43.13%</b>

Transfers In are budgeted to decrease \$1,802,700 (43.13%) under the projected revenue for 2023/2024. The 2024/2025 Budget includes a transfer from Farm & Fields to cover the maintenance cost of Community Park West; the Capital Development transfer will be used to replace the Central Street Bridge. Annually, facilities are charged back for services provided to each facility by Park & Facility Services.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	
Salary and Wages	(1,913,074)	(2,159,981)	(2,407,112)	(2,407,112)	(2,507,852)	(100,740)	4.19%
Employee Benefits and Insurance	(414,831)	(539,600)	(495,375)	(495,375)	(604,264)	(108,889)	21.98%
Professional Services	(1,827)	(5,311)	(3,700)	(4,800)	(3,785)	1,015	-21.15%
Contractual Services	(65,189)	(57,459)	(72,350)	(73,550)	(72,350)	1,200	-1.63%
Utilities	(327,240)	(273,782)	(337,010)	(342,473)	(340,876)	1,597	-0.47%
Commodities	(290,537)	(398,148)	(375,250)	(402,250)	(400,250)	2,000	-0.50%
Maintenance and Repairs	(948,162)	(863,771)	(991,200)	(1,005,000)	(1,019,600)	(14,600)	1.45%
Professional Training & Engagement	(13,897)	(20,685)	(32,773)	(37,773)	(41,065)	(3,292)	8.72%
Transfer Out	(3,854,370)	(4,683,433)	(4,929,339)	(4,929,339)	(4,545,697)	383,642	-7.78%
Capital Purchases	(110,425)	(1,010,531)	(2,538,000)	(1,188,000)	(2,968,000)	(1,780,000)	149.83%
Commodities (Non-Capital Purchases)	(342,426)	(691,423)	(586,400)	(584,400)	(705,100)	(120,700)	20.65%
<b>Grand Total</b>	<b>(8,281,978)</b>	<b>(10,704,125)</b>	<b>(12,768,509)</b>	<b>(11,470,072)</b>	<b>(13,208,839)</b>	<b>(1,738,767)</b>	<b>15.16%</b>

### Salary and Wages

Salary and Wages are budgeted to increase \$100,740 (4.19%) over the projected expenses for 2023/2024. The increase is attributed to the reclassification of one part-time position (PT4) to a full-time position, filling the open vacancy and annual merit increases.

### Employee Benefits and Insurance

Employee Benefits and Insurance is budgeted to increase \$108,889 (21.98%) over the projected expenses for 2023/2024. This budget anticipates filling all open benefit-eligible positions from 2023/2024 and rate increases.

### Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$14,600 (1.45%) over the projected expenses for 2023/2024. The increase is primarily due to increasing the number of days to be serviced by the landscape service contract for weeding, watering, and tree planting. The budget also allocates resources for building maintenance and enhancements, including the installation of additional LED lights at the Park Services West building and the creation of an outdoor storage area to house equipment that typically remains outdoors throughout the year.



## Transfers Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Transfer Out Capital Development	(345,051)	(2,373,051)	(2,445,051)	(2,445,051)	(2,445,051)	-	0.00%
Transfer Out Capital Replacement	(2,456,966)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	-	0.00%
Transfer Out General & Admin	(563,477)	(767,064)	(719,700)	(719,700)	(850,711)	(131,011)	18.20%
Transfer Out GPGC	(146,321)	(166,398)	(134,234)	(134,234)	(77,875)	56,359	-41.99%
Transfer Out Ice Center	(149,345)	(183,354)	(148,295)	(148,295)	(132,360)	15,935	-10.75%
Transfer Out Prairie Club	(67,004)	(70,968)	(73,139)	(73,139)	(39,700)	33,439	-45.72%
Transfer Out Recreation	-	-	(306,732)	(306,732)	-	306,732	-100.00%
Transfer Out Retirement	(18,000)	-	-	-	-	-	0.00%
Transfer Out Tennis Club	(108,206)	(122,598)	(102,188)	(102,188)	-	102,188	-100.00%
<b>Grand Total</b>	<b>(3,854,370)</b>	<b>(4,683,433)</b>	<b>(4,929,339)</b>	<b>(4,929,339)</b>	<b>(4,545,697)</b>	<b>383,642</b>	<b>-7.78%</b>

Transfers Out are budgeted to decrease \$383,642 (7.78%) under the projected expenses for 2023/2024. The transfer to General and Admin (G&A) is increasing by \$131,011 due to the allocation of G&A expenses to each facility. There is no transfer budgeted to Recreation for the 2024/2025 fiscal year, resulting in a \$306,732 decrease in Transfers Out. The individual Transfers Out to the Special Revenue Facilities, including the Glenview Park Golf Club, Glenview Ice Center, Glenview Prairie Club, and Glenview Tennis Club, are being reduced by \$105,733 based on a multi-year plan for these facilities to more fully cover their expenses from the revenue they generate.

### Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchase) are budgeted to increase by \$120,700, (20.65%) over the projected expenses for 2023/2024. This budget includes additional cameras at the Community Park West shelters. It also reflects the purchase of additional snowplows, electric vehicle (EV) equipment, including electric landscaping tools for the new solar trailer and landscaping division and an EV Turf Tank field line sprayer.

### Capital Improvements

Capital Purchases are budgeted to increase \$1,780,000 (149.83%) over the projected expenses for 2023/2024. The 2024/2025 Budget includes an allocation of \$1 million for additional dedicated Pickleball courts at a yet-to-be-determined location, following the conclusion of a Pickleball Study. This funding for the pickleball courts originates from a transfer from Capital Development. Last fiscal year, master planning commenced at Indian Ridge, Swenson, and Willow Parks, with completion expected by Fall 2024. Additionally, new Master Plans for Gallery and Manor Parks will be introduced in the current fiscal year. The Central Street Bridge Project is scheduled to begin this fiscal year, supported by a \$225,500 grant to aid in the construction costs.

# PARK SERVICES – FUND 11

The following major capital improvements are included in the 2024/2025 Park Services budget:

Pickleball Court	\$1,000,000
AVOCA Park	\$700,000
Central Street Bridge	\$500,000
Fields & Courts – CPW Bathroom	\$500,000
Engineering – Civil, Structural, and Mechanical	\$75,000
CPW Warning Track Softball 1 & 2	\$55,000
Shop Gate Replacement	\$30,000
Gallery Park – Master Plan	\$30,000
CPW Outside Storage	\$28,000
Indian Ridge, Swenson Park, and Willow Park – Master Plan	\$20,000
Manor Park – Master Plan	\$20,000
LED Upgrades	\$10,000
<b>Total Capital Improvements</b>	<b>\$2,968,000</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**Park Services  
Corporate Fund**

Fund # 11

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	5,036,394	88.12%	5,008,206	67.05%	9,020,000	97.71%	8,994,716	97.86%	9,369,245	94.76%
	470 Rental & Lease Revenue	113,609	1.99%	226,372	3.03%	210,319	2.28%	197,037	2.14%	192,423	1.95%
	498 Other Income	565,386	9.89%	2,235,028	29.92%	1,500	0.02%	-	0.00%	325,501	3.29%
	<b>Revenue Total</b>	<b>5,715,389</b>	<b>100.00%</b>	<b>7,469,606</b>	<b>100.00%</b>	<b>9,231,819</b>	<b>100.00%</b>	<b>9,191,753</b>	<b>100.00%</b>	<b>9,887,169</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(2,039,963)	52.64%	(1,913,074)	44.31%	(2,159,981)	43.11%	(2,407,112)	44.97%	(2,507,852)	44.03%
	512 Employee Benefit Expense	(520,583)	13.43%	(414,831)	9.61%	(539,600)	10.77%	(495,375)	9.25%	(604,264)	10.61%
	520 Professional & Contractual Services Expense	(1,650)	0.04%	(1,827)	0.04%	(5,311)	0.11%	(4,800)	0.09%	(3,785)	0.07%
	522 Professional & Contractual Services Expense	(26,924)	0.69%	(65,189)	1.51%	(57,459)	1.15%	(73,550)	1.37%	(72,350)	1.27%
	535 Utility Expense	(274,094)	7.07%	(327,240)	7.58%	(273,782)	5.46%	(342,473)	6.40%	(340,876)	5.99%
	540 Commodities & COGS Expense	(476,033)	12.28%	(632,963)	14.66%	(1,089,571)	21.75%	(986,650)	18.43%	(1,105,350)	19.41%
	561 Maintenance & Repairs Expense	(531,384)	13.71%	(948,162)	21.96%	(863,771)	17.24%	(1,005,000)	18.78%	(1,019,600)	17.90%
	575 Professional Training & Engagement Expense	(4,708)	0.12%	(13,897)	0.32%	(20,685)	0.41%	(37,773)	0.71%	(41,065)	0.72%
	<b>Expense Total</b>	<b>(3,875,339)</b>	<b>100.00%</b>	<b>(4,317,183)</b>	<b>100.00%</b>	<b>(5,010,161)</b>	<b>100.00%</b>	<b>(5,352,733)</b>	<b>100.00%</b>	<b>(5,695,142)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>1,840,050</b>		<b>3,152,423</b>		<b>4,221,658</b>		<b>3,839,020</b>		<b>4,192,027</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(116,048)	100.00%	(110,425)	100.00%	(1,010,531)	100.00%	(1,188,000)	100.00%	(2,968,000)	100.00%
	<b>Expense Total</b>	<b>(116,048)</b>	<b>100.00%</b>	<b>(110,425)</b>	<b>100.00%</b>	<b>(1,010,531)</b>	<b>100.00%</b>	<b>(1,188,000)</b>	<b>100.00%</b>	<b>(2,968,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(116,048)</b>		<b>(110,425)</b>		<b>(1,010,531)</b>		<b>(1,188,000)</b>		<b>(2,968,000)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	7,051	0.41%	13,522	0.72%	20,495	0.81%	18,755	0.45%	5,000	0.21%
	499 Interfund Transfers In	1,720,425	99.59%	1,866,518	99.28%	2,517,110	99.19%	4,179,600	99.55%	2,376,900	99.79%
	<b>Revenue Total</b>	<b>1,727,476</b>	<b>100.00%</b>	<b>1,880,040</b>	<b>100.00%</b>	<b>2,537,605</b>	<b>100.00%</b>	<b>4,198,355</b>	<b>100.00%</b>	<b>2,381,900</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(2,346,186)	100.00%	(3,854,370)	100.00%	(4,683,433)	100.00%	(4,929,339)	100.00%	(4,545,697)	100.00%
	<b>Expense Total</b>	<b>(2,346,186)</b>	<b>100.00%</b>	<b>(3,854,370)</b>	<b>100.00%</b>	<b>(4,683,433)</b>	<b>100.00%</b>	<b>(4,929,339)</b>	<b>100.00%</b>	<b>(4,545,697)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(618,710)</b>		<b>(1,974,330)</b>		<b>(2,145,828)</b>		<b>(730,984)</b>		<b>(2,163,797)</b>	
<b>Grand Total</b>		<b>1,105,293</b>		<b>1,067,668</b>		<b>1,065,299</b>		<b>1,920,036</b>		<b>(939,770)</b>	

## Glenview Park District 2024/2025 Budget Summary

### Park Services Corporate Fund

Fund # 11

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	8,994,716	8,666,076	9,369,245
	470	Rental & Lease Revenue	197,037	189,923	192,423
	498	Other Income	18,755	5,000	330,501
	499	Interfund Transfers In	4,179,600	4,179,600	2,376,900
<b>Revenue Total</b>			<b>13,390,108</b>	<b>13,040,599</b>	<b>12,269,069</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(2,407,112)	(2,407,112)	(2,507,852)
	512	Employee Benefit Expense	(495,375)	(495,375)	(604,264)
	520	Professional & Contractual Services Expense	(4,800)	(3,700)	(3,785)
	522	Professional & Contractual Services Expense	(73,550)	(72,350)	(72,350)
	535	Utility Expense	(342,473)	(337,010)	(340,876)
	540	Commodities & COGS Expense	(986,650)	(961,650)	(1,105,350)
	561	Maintenance & Repairs Expense	(1,005,000)	(991,200)	(1,019,600)
	575	Professional Training & Engagement Expense	(37,773)	(32,773)	(41,065)
	599	Interfund Transfers Out	(4,929,339)	(4,929,339)	(4,545,697)
	641	Capital Purchases	(1,188,000)	(2,538,000)	(2,968,000)
<b>Expense Total</b>			<b>(11,470,072)</b>	<b>(12,768,509)</b>	<b>(13,208,839)</b>
<b>Grand Total</b>			<b>1,920,036</b>	<b>272,090</b>	<b>(939,770)</b>

**Glenview Park District**  
**2024/2025 Fund Budget Report**

**Park Services**  
**Corporate Fund**

Fund # 11

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	5,003,207	8,822,698	8,665,116	8,665,116	9,273,121
	<b>401000</b> Interest Income	5,000	197,302	329,600	960	96,124
	Taxes and Interest Total	5,008,206	9,020,000	8,994,716	8,666,076	9,369,245
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	225,799	209,624	196,094	189,023	191,523
	<b>477000</b> Vending Lease	573	696	943	900	900
	Rental & Lease Revenue Total	226,372	210,319	197,037	189,923	192,423
<b>498</b>	Other Income					
	<b>497000</b> Donations	2,235,028	1,500	0	0	325,501
	<b>498200</b> Other Sources	13,522	20,495	18,755	5,000	5,000
	Other Income Total	2,248,550	21,995	18,755	5,000	330,501
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	1,866,518	2,517,110	4,179,600	4,179,600	2,376,900
	Interfund Transfers In Total	1,866,518	2,517,110	4,179,600	4,179,600	2,376,900
<b>Revenue Total</b>		<b>9,349,646</b>	<b>11,769,424</b>	<b>13,390,108</b>	<b>13,040,599</b>	<b>12,269,069</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(579,041)	(607,643)	(641,857)	(641,857)	(677,260)
	<b>510010</b> Full Time Maintenance	(1,194,750)	(1,408,422)	(1,566,894)	(1,566,894)	(1,667,739)
	<b>510020</b> Full Time Clerical	(55,039)	(59,215)	(63,361)	(63,361)	(65,853)
	<b>510110</b> Part Time Maintenance	(84,245)	(84,700)	(135,000)	(135,000)	(97,000)
	<b>510120</b> Operations	0	0	0	0	0
	Salary & Wages Expense Total	(1,913,074)	(2,159,981)	(2,407,112)	(2,407,112)	(2,507,852)
<b>512</b>	Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(414,831)	(539,600)	(495,375)	(495,375)	(604,264)
	Employee Benefit Expense Total	(414,831)	(539,600)	(495,375)	(495,375)	(604,264)
<b>520</b>	Professional & Contractual Services Expense					
	<b>520000</b> Professional Services	(1,125)	(3,408)	0	0	0
	<b>520100</b> Marketing	0	(417)	(1,100)	0	(2,000)
	<b>520200</b> Marketing: Brochure	(702)	(1,486)	(3,700)	(3,700)	(1,785)
	Professional & Contractual Services Expense Total	(1,827)	(5,311)	(4,800)	(3,700)	(3,785)
<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(50,866)	(39,277)	(52,500)	(52,500)	(52,500)
	<b>522805</b> Rental Expense	(10,814)	(13,389)	(17,000)	(17,000)	(17,000)
	<b>522810</b> Postage	0	0	(50)	(50)	(50)
	<b>522820</b> Printing	(158)	(910)	(800)	(800)	(800)
	<b>522830</b> Bank Charges	(3,351)	(3,884)	(3,200)	(2,000)	(2,000)
	Professional & Contractual Services Expense Total	(65,189)	(57,459)	(73,550)	(72,350)	(72,350)
<b>535</b>	Utility Expense					
	<b>535100</b> Fuel/Heat	(27,638)	(35,935)	(32,050)	(32,050)	(30,050)

**Glenview Park District  
2024/2025 Fund Budget Report**

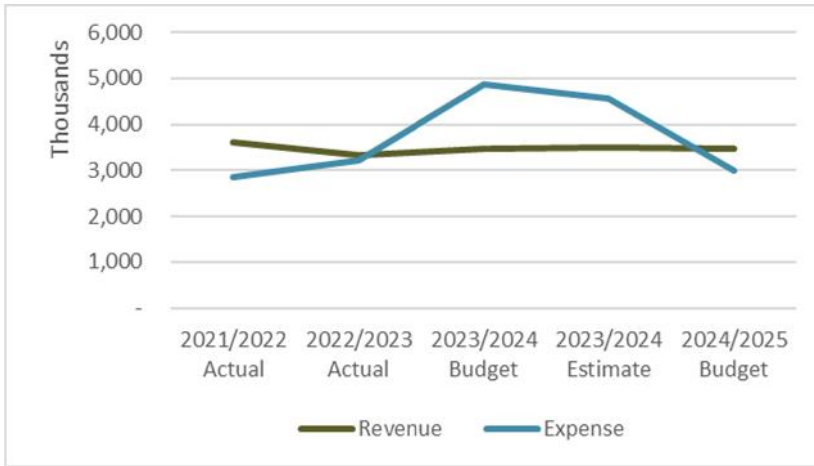
**Park Services  
Corporate Fund**

Fund # 11

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>535</b>					
	<b>535200</b> Electricity	(95,200)	(80,540)	(121,792)	(113,420)	(121,792)
	<b>535300</b> Water	(168,473)	(118,343)	(134,008)	(145,600)	(140,708)
	<b>535400</b> Telephone	(20,332)	(21,356)	(27,940)	(27,940)	(21,780)
	<b>535500</b> Disposal	(15,596)	(17,607)	(26,683)	(18,000)	(26,546)
	Utility Expense Total	(327,240)	(273,782)	(342,473)	(337,010)	(340,876)
	<b>540</b> Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(1,343)	(2,524)	(3,000)	(3,000)	(3,000)
	<b>540100</b> General Supplies	(280,198)	(383,364)	(388,000)	(362,000)	(387,000)
	<b>540190</b> Uniforms	(8,996)	(12,260)	(11,250)	(10,250)	(10,250)
	<b>541100</b> Non-Capital Building Improvement	(4,111)	(4,375)	(6,000)	(8,000)	(8,000)
	<b>541200</b> Non-Capital Machinery & Equipment	(26,470)	(48,956)	(58,400)	(58,400)	(176,100)
	<b>541300</b> Non-Capital Land Improvement	(311,104)	(633,260)	(520,000)	(520,000)	(511,000)
	<b>541400</b> Non-Capital Furniture & Fixtures	(646)	(4,832)	0	0	(10,000)
	<b>541500</b> Non-Capital Intangibles	(95)	0	0	0	0
	Commodities & COGS Expense Total	(632,963)	(1,089,571)	(986,650)	(961,650)	(1,105,350)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(59,728)	(44,954)	(62,000)	(60,000)	(60,000)
	<b>561200</b> Machinery & Equipment Repairs	(141,137)	(108,166)	(71,800)	(70,000)	(70,000)
	<b>561300</b> Land Improvement Repairs	0	0	0	0	0
	<b>561400</b> Maintenance Services	(747,298)	(710,651)	(871,200)	(861,200)	(889,600)
	Maintenance & Repairs Expense Total	(948,162)	(863,771)	(1,005,000)	(991,200)	(1,019,600)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(13,897)	(20,685)	(37,773)	(32,773)	(41,065)
	Professional Training & Engagement Expense Total	(13,897)	(20,685)	(37,773)	(32,773)	(41,065)
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(3,854,370)	(4,683,433)	(4,929,339)	(4,929,339)	(4,545,697)
	Interfund Transfers Out Total	(3,854,370)	(4,683,433)	(4,929,339)	(4,929,339)	(4,545,697)
	<b>641</b> Capital Purchases					
	<b>641000</b> Land Acquisition	(750)	(428,092)	0	0	0
	<b>641100</b> Buildings and Improvements	(73,367)	0	(53,000)	(53,000)	(68,000)
	<b>641300</b> Land Improvements	(13,763)	(516,793)	(1,000,000)	(2,350,000)	(2,755,000)
	<b>641600</b> Architectural and Engineering	(22,545)	(65,647)	(135,000)	(135,000)	(145,000)
	Capital Purchases Total	(110,425)	(1,010,531)	(1,188,000)	(2,538,000)	(2,968,000)
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(8,281,978)</b>	<b>(10,704,125)</b>	<b>(11,470,072)</b>	<b>(12,768,509)</b>	<b>(13,208,839)</b>
<b>Grand Total</b>		<b>1,067,668</b>	<b>1,065,299</b>	<b>1,920,036</b>	<b>272,090</b>	<b>(939,770)</b>

# FARM AND FIELDS – FUND 12

The Farm and Fields Fund was established to track the proceeds from the 0.1259% increase in the Corporate Fund tax levy passed by the successful 1998 tax referendum. The increase in the tax levy is earmarked for the purchase, development, and maintenance of new sports fields and for Wagner Farm. In the first year of the levy, the Farm and Fields Fund received the full 0.1259% increase of \$1,593,895. Subsequently, the tax revenue received has been subject to the tax cap and has been calculated based on the original percentage of the overall Corporate Levy. Due to final bond payments and the closure of the TIF, beginning with the 2021 tax levy, the amount of tax revenue allocated to the Farm and Fields Fund has been changed to reflect the amount necessary to fund the operations and construction projects at Wagner Farm and the maintenance of the fields managed by Park Services, ensuring the minimum amount allocated is at least the original \$1,593,895 received in 1998 increased annually by CPI.



This fund is a pass-through account used to track the revenue generated by the Farm and Fields referendum. When the tax levy was proposed, it was projected that the income would cover little more than the debt for acquisition and development of what was to become Community Park West and the purchase of Wagner

Farm. In addition to new property on the tax rolls, the timing of purchases and construction has enabled the levy to contribute to the additional operating expenses resulting from the new acquisitions and projects. As a result of the funding from the referendum, sports fields were added at Community Park West, Attea Middle School, West Fork Park, and Swenson Park, as well as recent construction of the Wagner Farm playscape, for the benefit of the Glenview Park District sports programs, our affiliate sports organizations, and the general public.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	3,613,806	3,343,868	3,466,200	3,498,200	3,474,673	(23,527)	-0.67%
Expense	(2,846,766)	(3,226,500)	(4,870,623)	(4,570,623)	(2,982,181)	1,588,442	-34.75%
<b>Grand Total</b>	<b>767,040</b>	<b>117,368</b>	<b>(1,404,423)</b>	<b>(1,072,423)</b>	<b>492,492</b>	<b>1,564,915</b>	<b>-145.92%</b>

# FARM AND FIELDS – FUND 12

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	3,612,100	3,285,384	3,465,000	3,465,000	3,465,000	-	0.00%
Interest Income	1,706	58,483	1,200	33,200	9,673	(23,527)	-70.86%
<b>Grand Total</b>	<b>3,613,806</b>	<b>3,343,868</b>	<b>3,466,200</b>	<b>3,498,200</b>	<b>3,474,673</b>	<b>(23,527)</b>	<b>-0.67%</b>

## Taxes

Taxes are budgeted to remain the same as the projected revenue for 2023/2024. Due to final bond payments and the closure of the TIF, beginning with the 2021 tax levy, the amount of tax revenue allocated to the Farm and Fields Fund has been changed to reflect the amount necessary to fund the operations and construction projects at Wagner Farm and the maintenance of the fields managed by Park Services, ensuring the minimum amount allocated is at least the original \$1,593,895 received in 1998 increased annually by CPI.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out	(2,846,766)	(3,226,500)	(4,870,623)	(4,570,623)	(2,982,181)	1,588,442	-34.75%
<b>Grand Total</b>	<b>(2,846,766)</b>	<b>(3,226,500)</b>	<b>(4,870,623)</b>	<b>(4,570,623)</b>	<b>(2,982,181)</b>	<b>1,588,442</b>	<b>-34.75%</b>

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Bond & Interest	(521,877)	-	-	-	-	-	-
Transfer Out Park Services	(1,620,000)	(1,620,000)	(2,820,000)	(2,820,000)	(1,620,000)	1,200,000	-42.55%
Transfer Out Wagner Farm	(704,889)	(1,606,500)	(2,050,623)	(1,750,623)	(1,362,181)	388,442	-22.19%
<b>Grand Total</b>	<b>(2,846,766)</b>	<b>(3,226,500)</b>	<b>(4,870,623)</b>	<b>(4,570,623)</b>	<b>(2,982,181)</b>	<b>1,588,442</b>	<b>-34.75%</b>

Transfers Out are budgeted to decrease \$1,588,442 (34.75%) under projected expenses for 2023/2024. Transfers Out from Farm and Fields are used to cover operating expenses and capital purchases at Wagner Farm as well as the maintenance expenses of sports fields and Community Park West by Park Services. The decrease in the transfers to Park Services and Wagner Farm is due to capital projects that were budgeted and completed in 2023/2024.



Glenview Park District  
2024/2025 Five Year Summary

Farm & Fields  
Corporate Fund

Fund # 12

R/E	Category	2020/2021	2020/2021	2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025
		Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	3,636,015	100.00%	3,613,806	100.00%	3,343,868	100.00%	3,498,200	100.00%	3,474,673	100.00%
	<b>Revenue Total</b>	<b>3,636,015</b>	<b>100.00%</b>	<b>3,613,806</b>	<b>100.00%</b>	<b>3,343,868</b>	<b>100.00%</b>	<b>3,498,200</b>	<b>100.00%</b>	<b>3,474,673</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>3,636,015</b>		<b>3,613,806</b>		<b>3,343,868</b>		<b>3,498,200</b>		<b>3,474,673</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Expense</b>											
	599 Interfund Transfers Out	(2,974,084)	100.00%	(2,846,766)	100.00%	(3,226,500)	100.00%	(4,570,623)	100.00%	(2,982,181)	100.00%
	<b>Expense Total</b>	<b>(2,974,084)</b>	<b>100.00%</b>	<b>(2,846,766)</b>	<b>100.00%</b>	<b>(3,226,500)</b>	<b>100.00%</b>	<b>(4,570,623)</b>	<b>100.00%</b>	<b>(2,982,181)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(2,974,084)</b>		<b>(2,846,766)</b>		<b>(3,226,500)</b>		<b>(4,570,623)</b>		<b>(2,982,181)</b>	
<b>Grand Total</b>		<b>661,931</b>		<b>767,040</b>		<b>117,368</b>		<b>(1,072,423)</b>		<b>492,492</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Farm & Fields  
Corporate Fund**

Fund # 12

R/E	Acct/Sun	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	3,498,200	3,466,200	3,474,673
<b>Revenue Total</b>			<b>3,498,200</b>	<b>3,466,200</b>	<b>3,474,673</b>
<b>Expense</b>					
	599	Interfund Transfers Out	(4,570,623)	(4,870,623)	(2,982,181)
<b>Expense Total</b>			<b>(4,570,623)</b>	<b>(4,870,623)</b>	<b>(2,982,181)</b>
<b>Grand Total</b>			<b>(1,072,423)</b>	<b>(1,404,423)</b>	<b>492,492</b>

Glenview Park District  
2024/2025 Fund Budget Report

Farm & Fields  
Corporate Fund

Fund # 12

Ca Account	Description	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	3,612,100	3,285,384	3,465,000	3,465,000	3,465,000
	<b>401000</b> Interest Income	1,706	58,483	33,200	1,200	9,673
	Taxes and Interest Total	3,613,806	3,343,868	3,498,200	3,466,200	3,474,673
<b>Revenue Total</b>		<b>3,613,806</b>	<b>3,343,868</b>	<b>3,498,200</b>	<b>3,466,200</b>	<b>3,474,673</b>
<b>Expense</b>						
<b>599</b>	Interfund Transfers Out					
	<b>599000</b> Transfer Out	(2,846,766)	(3,226,500)	(4,570,623)	(4,870,623)	(2,982,181)
	Interfund Transfers Out Total	(2,846,766)	(3,226,500)	(4,570,623)	(4,870,623)	(2,982,181)
<b>Expense Total</b>		<b>(2,846,766)</b>	<b>(3,226,500)</b>	<b>(4,570,623)</b>	<b>(4,870,623)</b>	<b>(2,982,181)</b>
<b>Grand Total</b>		<b>767,040</b>	<b>117,368</b>	<b>(1,072,423)</b>	<b>(1,404,423)</b>	<b>492,492</b>

## Glenview Park District 2024/2025 Budget Summary

### Special Facilities (GOLF, ICE, TENNIS, PRAIRIE CLUB)

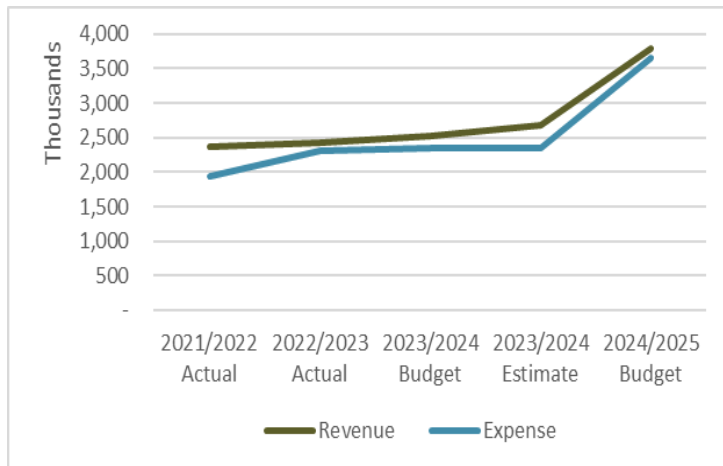
R/E	AcctSun Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>				
	400 Taxes and Interest	26,837,475	24,331,587	26,585,593
	410 Sales Revenue	729,677	685,426	730,148
	420 Programs & Instruction Revenue	7,291,098	6,907,302	7,725,568
	450 Admission Revenue	2,569,792	2,389,307	2,853,646
	460 Membership Revenue	2,724,727	2,484,934	2,794,883
	470 Rental & Lease Revenue	3,299,511	3,084,847	3,609,513
	491 Bond Proceeds	1,343,000	1,400,000	1,400,000
	493 Other Income	141,146	100,000	100,000
	498 Other Income	444,293	719,190	1,053,964
	499 Interfund Transfers In	17,286,571	17,893,303	17,082,669
<b>Revenue Total</b>		<b>62,667,290</b>	<b>59,995,896</b>	<b>63,935,984</b>
<b>Expense</b>				
	510 Salary & Wages Expense	(14,307,531)	(14,497,336)	(15,770,890)
	512 Employee Benefit Expense	(3,502,409)	(3,829,056)	(4,065,122)
	520 Professional & Contractual Services Expense	(481,335)	(528,295)	(451,360)
	522 Professional & Contractual Services Expense	(2,818,193)	(2,835,070)	(2,952,370)
	530 General & Liability Insurance Expense	(639,578)	(639,578)	(599,399)
	535 Utility Expense	(1,995,636)	(1,937,041)	(2,035,275)
	540 Commodities & COGS Expense	(2,994,594)	(2,919,847)	(3,194,235)
	545 Commodities & COGS Expense	(330,969)	(334,985)	(334,202)
	561 Maintenance & Repairs Expense	(2,131,374)	(2,106,587)	(2,316,440)
	575 Professional Training & Engagement Expense	(308,390)	(350,064)	(356,219)
	591 Debt Service	(5,392,820)	(5,392,820)	(5,391,230)
	599 Interfund Transfers Out	(17,592,518)	(17,883,018)	(17,056,759)
	641 Capital Purchases	(6,143,087)	(7,890,022)	(8,333,813)
<b>Expense Total</b>		<b>(58,638,434)</b>	<b>(61,143,719)</b>	<b>(62,857,315)</b>
<b>Grand Total</b>		<b>4,028,856</b>	<b>(1,147,823)</b>	<b>1,078,669</b>

	2023 ESTIMATED	2024 PROPOSED
<b>Beginning Cash Reserve</b>	<b>3,204,932</b>	<b>4,638,798</b>
<b>Ending Cash Reserve</b>	<b>4,638,798</b>	<b>5,227,344</b>
<b>Cash Reserve as a Percentage of Operating Expenses</b>		<b>78.20%</b>

(Does not reflect any funds committed in years beyond 2024/2025)

# GLENVIEW PARK GOLF CLUB – FUND 20

The Glenview Park Golf Club is part of the Special Facilities Division, along with the Glenview Ice Center, Glenview Prairie Club, Glenview Tennis Club, and Park Center Health and Fitness. Revenues generated by Special Facilities are expected to cover the operational costs. Since the 2020/2021 budget, both golf courses were reclassified from enterprise funds to special revenue funds.



The Glenview Park Golf Club budget includes seven full-time positions (three in golf operations and four in golf maintenance) and four PT4 positions (one in golf operations and three in golf maintenance). The golf teaching professional is reclassified from part-time (PT4) to full-time beginning May 1, 2024. In addition, the budget includes one-fourth of the salary of the Division Director of Special Facilities.

The Glenview Park Golf Club continues to be a popular course on the North Shore. Excellent course conditions exist as a result of the golf course renovation completed in 2015. Plans are underway for the construction of the new Turf Care Center to replace the current obsolete golf maintenance structure. The course continues to see strong participation and experts predict the demand will continue with the 2024 season. In 2023 the course hosted 44,098 rounds, roughly five percent more than the 2022 season. In 2024-2025, season passes are being eliminated in favor of increased punch card and daily fee play.

On February 1, 2024, Coarse Italian Restaurant celebrated its five-year anniversary operating the food service space at the Glenview Park Golf Club Clubhouse. In November 2021, the Park Board approved a renewal of the District’s three-year rolling contract with Coarse Italian. The three-year contract is structured to include a shared cost allocation of services such as telephone, internet, natural gas, electricity, water, and waste disposal as well as receipt of a percentage of gross revenue. During fiscal year 2023/2024, the District received 6.5% of the gross revenue. Starting on February 1, 2024 the percentage of gross sales will increase to 7%.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,367,567	2,425,675	2,515,559	2,686,784	3,793,459	1,106,675	41.19%
Expense	(1,933,014)	(2,308,171)	(2,357,309)	(2,354,297)	(3,650,014)	(1,295,717)	55.04%
<b>Grand Total</b>	<b>434,552</b>	<b>117,504</b>	<b>158,250</b>	<b>332,487</b>	<b>143,445</b>	<b>(189,042)</b>	<b>-56.86%</b>

# GLENVIEW PARK GOLF CLUB – FUND 20

Overall, it is estimated the course is ending FY 2024 with exceptional results. The 2024/2025 Budget shows a significant reduced net income from 2023/2024 due to higher transfers to Capital Replacement and General & Admin and the increased expenses related to the construction of the new Turf Care Center.

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	690	27,973	-	55,200	16,084	(39,116)	-70.86%
Sales	131,793	136,804	159,500	155,500	163,000	7,500	4.82%
Programs and Instruction	246,774	276,832	275,000	285,530	313,500	27,970	9.80%
Admissions	1,284,328	1,264,390	1,312,500	1,450,070	1,650,000	199,930	13.79%
Memberships	164,526	160,017	168,000	182,764	10,500	(172,264)	-94.25%
Facility Rental	10	100	100	10	850	840	8400.00%
Equipment Rental	245,318	224,860	281,000	243,500	250,000	6,500	2.67%
Service Fees	35,929	24,742	21,600	17,100	19,750	2,650	15.50%
Donations	6,881	870	3,000	1,500	3,000	1,500	100.00%
Gain on Asset Disposal	-	28,000	-	-	-	-	-
Other Sources	104,697	114,689	110,625	111,376	122,535	11,159	10.02%
Transfer In	146,621	166,398	184,234	184,234	1,244,240	1,060,006	575.36%
<b>Grand Total</b>	<b>2,367,567</b>	<b>2,425,675</b>	<b>2,515,559</b>	<b>2,686,784</b>	<b>3,793,459</b>	<b>1,106,675</b>	<b>41.19%</b>

### Interest Income

Interest income is decreasing \$39,116 (70.86%) over the projected revenue for 2023/2024. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

### Sales

Sales are budgeted to increase \$7,500 (4.82%) over projected revenue for 2023/2024. The increase is due to a small increase in the sale of golf balls and clubs. Golfers attending the special events are a prime market for golf balls sales based on sales during the 2023 season. Customers looking for more personalized service for the purchase of golf clubs turned back to the local pro shop. Many manufacturers have leveled the playing field with respect to MSRP and MAP to keep big box stores from having an unfair advantage. Staff anticipate being able to offer competitive pricing for special orders on premium golf clubs.

### Programs and Instruction

Programs and Instruction is budgeted to increase \$27,970 (9.80%) over the projected revenue for 2023/2024. Private, semi-private and group golf instruction continue to be in demand mirroring the increased demand for golf. The 2024/2025 budget includes revenue from private instruction, group golf instruction, golf camp, numerous youth instruction camps for beginner and advanced youth players, specialized training classes, “Fore the Ladies” (an inviting, positive introduction to the game for first time players) and non-golf related events held in conjunction with Coarse Italian Restaurant.

# GLENVIEW PARK GOLF CLUB – FUND 20

With the beginning of the 2024/2025 FY the golf teaching professional will become full-time, providing the opportunity for new instructional programs to be offered at both golf facilities including couples' events, on-course instruction, and small competitive mini tournaments.

## Admissions

Admissions is budgeted to increase \$199,930 (13.79%) over the projected revenue for 2023/2024. The revenue continues to reflect a strong interest in daily fee play. The elimination of season passes drives a significant portion of this increase. In addition, fees for daily admissions increased 2% and punch card fees increased 7% for the 2024 season. Significant marketing efforts continue with the local golf association (CDGA) to reach golfers outside of our immediate NorthShore market. The increase also reflects a strong participation in special events and private course functions.

## Memberships

Memberships is budgeted to decrease \$172,264 (94.25%) over the projected revenue for 2024/2025. Unlimited season passes were eliminated from the pricing structure beginning with the 2024 golf season. Youth season passes and the high school pass with continue to be offered.

## Other Sources

Other Sources is budgeted to increase \$11,159 (10.02%) over the projected revenue for 2023/2024. The increase is primarily due to an increase from 6.5% to 7% of gross revenue to be received from the restaurant operations. Revenue in the category also reflects the restaurant operation's contribution for fifty-percent of the building utilities, water, gas, electric and one-hundred percent of the cost of waste collection. Smaller fees are collected for technology infrastructure (internet and phone).

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Capital Development	-	-	50,000	50,000	1,166,365	1,116,365	2232.73%
Transfer In General & Admin	300	-	-	-	-	-	-
Transfer In Park Services	146,321	166,398	134,234	134,234	77,875	(56,359)	-41.99%
<b>Grand Total</b>	<b>146,621</b>	<b>166,398</b>	<b>184,234</b>	<b>184,234</b>	<b>1,244,240</b>	<b>1,060,006</b>	<b>575.36%</b>

Transfer In is budgeted to increase \$1,060,006 (575.36%) over the projected revenue for 2023/2024. The significant increase is attributed to a transfer from Capital Development for the planned construction of the Turf Care Center. Additionally, Capital Development funds will be used to address needed improvements to the exterior of the facility based on the comprehensive site master plan for the Glenview Park Golf Club.

# GLENVIEW PARK GOLF CLUB – FUND 20

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	
Salary and Wages	(907,403)	(1,001,717)	(1,057,709)	(1,021,759)	(1,125,039)	(103,280)	10.11%
Employee Benefits and Insurance	(116,887)	(121,050)	(121,821)	(107,171)	(151,243)	(44,072)	41.12%
Professional Services	(11,982)	(15,120)	(29,100)	(17,900)	(22,900)	(5,000)	27.93%
Contractual Services	(86,837)	(102,191)	(112,834)	(111,184)	(140,414)	(29,230)	26.29%
Utilities	(78,377)	(74,377)	(84,520)	(115,785)	(85,493)	30,292	-26.16%
Commodities	(202,419)	(238,071)	(217,300)	(253,453)	(234,710)	18,743	-7.40%
Cost of Goods Sold	(80,552)	(83,592)	(77,500)	(71,100)	(70,500)	600	-0.84%
Maintenance and Repairs	(59,606)	(72,759)	(60,775)	(62,145)	(54,450)	7,695	-12.38%
Professional Training & Engagement	(8,736)	(8,374)	(15,150)	(15,750)	(15,050)	700	-4.44%
Transfer Out	(301,310)	(444,856)	(427,100)	(427,100)	(486,500)	(59,400)	13.91%
Capital Purchases	-	(69,405)	(80,000)	(92,050)	(1,178,365)	(1,086,315)	1180.14%
Commodities (Non-Capital Purchases)	(78,906)	(76,659)	(73,500)	(58,900)	(85,350)	(26,450)	44.91%
<b>Grand Total</b>	<b>(1,933,014)</b>	<b>(2,308,171)</b>	<b>(2,357,309)</b>	<b>(2,354,297)</b>	<b>(3,650,014)</b>	<b>(1,295,717)</b>	<b>55.04%</b>

### Salaries and Wages

Salaries and Wages are budgeted to increase \$103,280 (10.11%) over the projected expenses for 2023/2024. The increase is a result of minimum wage increases, merit increases for existing staff, the reclassification of the teaching professional from a benefit-eligible part-time position (PT4) to a full-time position and filling a vacant PT 4 position. The need for employees with higher skills and certifications has also been a factor in the increase in wages as higher wages become necessary to remain competitive in the market.

### Employee Benefits and Insurance

Employee Benefits and insurance is increasing \$44,072 (41.17%) over projected 2023/2024 expenses. The increase is primarily due to the addition of a benefit-eligible part-time position (PT4) as well as rate increases.

### Contractual Services

Contractual Services is budgeted to increase \$29,230 (26.29%) over the projected expenses for 2023/2024. Contractual Services reflects the use of outside contractors to complete two planned projects: a new electrical drop for enhanced pond aeration and landscaping and a concrete pad for the private instruction area.

### Utilities

Utilities are budgeted to decrease \$30,292 (26.16%) under the projected expenses for 2023/2024 due to lower utility usage while the existing golf maintenance facility is demolished and construction begins.

### Commodities

Commodities are budgeted to decrease \$18,743 (7.40%) under the projected expenses for 2023/2024. The decrease in Commodities is due to a significant reduction in merchandise being bought for retail



# GLENVIEW PARK GOLF CLUB – FUND 20

sales at the golf shop. The driving revenue for the golf shop remains in the ball and special-order club categories.

## Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$26,450 (44.91%) over the projected expenses for 2023/2024. The budgeted Commodities reflects the planned purchases an enclosed trailer that will initially be used to transport greens mowers, utility vehicles and other equipment from the golf course to the Park and Facility Services (PFS)West garage for storage and repairs during the demolition and construction of the golf maintenance facility.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(83,000)	(160,000)	(160,000)	(160,000)	(160,000)	-	0.00%
Transfer Out General & Admin	(209,030)	(277,330)	(252,100)	(252,100)	(311,500)	(59,400)	23.56%
Transfer Out Park Services	(9,280)	(7,526)	(15,000)	(15,000)	(15,000)	-	0.00%
<b>Grand Total</b>	<b>(301,310)</b>	<b>(444,856)</b>	<b>(427,100)</b>	<b>(427,100)</b>	<b>(486,500)</b>	<b>(59,400)</b>	<b>13.91%</b>

Transfer Out is budgeted to increase \$59,400 (13.91%) over the projected expenses for 2023/2024. This is primarily due to an increased contribution to General & Admin based on the calculated allocation of G&A expenses to each facility.

## Capital Purchases and Improvements

The following capital improvements are included in the 2024/2025 Budget:

Golf Maintenance Turf Care Center – Architects Design Development	\$505,365
Gazebo and Ramp	\$500,000
Simulator and Installation	\$116,000
Golf Turf Care Center-Owners Representative	\$45,000
Lighted Fountain Connection supplies	\$12,000
<b>Total Capital Expenditures</b>	<b>\$1,178,365</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**Glenview Park Golf Club  
Special Revenue Fund**

Fund # 20

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	163	0.01%	690	0.03%	27,973	1.32%	55,200	2.31%	16,084	0.66%
	410 Sales Revenue	94,078	4.95%	131,793	6.22%	136,804	6.46%	155,500	6.49%	163,000	6.71%
	420 Programs & Instruction Revenue	156,106	8.22%	282,703	13.34%	301,574	14.25%	302,630	12.64%	333,250	13.72%
	450 Admission Revenue	1,321,232	69.53%	1,284,328	60.60%	1,264,390	59.74%	1,450,070	60.57%	1,650,000	67.92%
	460 Membership Revenue	59,315	3.12%	164,526	7.76%	160,017	7.56%	182,764	7.63%	10,500	0.43%
	470 Rental & Lease Revenue	268,783	14.15%	245,328	11.58%	224,960	10.63%	243,510	10.17%	250,850	10.33%
	498 Other Income	482	0.03%	9,881	0.47%	870	0.04%	4,500	0.19%	5,500	0.23%
	<b>Revenue Total</b>	<b>1,900,159</b>	<b>100.00%</b>	<b>2,119,249</b>	<b>100.00%</b>	<b>2,116,588</b>	<b>100.00%</b>	<b>2,394,174</b>	<b>100.00%</b>	<b>2,429,184</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(846,132)	57.70%	(907,403)	55.61%	(1,001,717)	55.84%	(1,021,759)	55.68%	(1,125,039)	56.67%
	512 Employee Benefit Expense	(117,965)	8.04%	(116,887)	7.16%	(121,050)	6.75%	(107,171)	5.84%	(151,243)	7.62%
	520 Professional & Contractual Services Expense	(12,049)	0.82%	(11,982)	0.73%	(15,120)	0.84%	(17,900)	0.98%	(22,900)	1.15%
	522 Professional & Contractual Services Expense	(79,982)	5.45%	(86,837)	5.32%	(102,191)	5.70%	(111,184)	6.06%	(140,414)	7.07%
	535 Utility Expense	(67,470)	4.60%	(78,377)	4.80%	(74,377)	4.15%	(115,785)	6.31%	(85,493)	4.31%
	540 Commodities & COGS Expense	(241,409)	16.46%	(281,324)	17.24%	(314,730)	17.54%	(312,353)	17.02%	(320,060)	16.12%
	545 Commodities & COGS Expense	(56,000)	3.82%	(80,552.43)	4.94%	(83,592)	4.66%	(71,100.00)	3.87%	(70,500)	3.55%
	561 Maintenance & Repairs Expense	(42,490)	2.90%	(59,606)	3.65%	(72,759)	4.06%	(62,145)	3.39%	(54,450)	2.74%
	575 Professional Training & Engagement Expense	(2,880)	0.20%	(8,736)	0.54%	(8,374)	0.47%	(15,750)	0.86%	(15,050)	0.76%
	<b>Expense Total</b>	<b>(1,466,377)</b>	<b>100.00%</b>	<b>(1,631,704)</b>	<b>100.00%</b>	<b>(1,793,910)</b>	<b>100.00%</b>	<b>(1,835,147)</b>	<b>100.00%</b>	<b>(1,985,149)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>433,782</b>		<b>487,544</b>		<b>322,678</b>		<b>559,027</b>		<b>444,035</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(20,749)	100.00%	-		(69,405)	100.00%	(92,050)	100.00%	(1,178,365)	100.00%
	<b>Expense Total</b>	<b>(20,749)</b>	<b>100.00%</b>	<b>-</b>		<b>(69,405)</b>	<b>100.00%</b>	<b>(92,050)</b>	<b>100.00%</b>	<b>(1,178,365)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(20,749)</b>		<b>-</b>		<b>(69,405)</b>		<b>(92,050)</b>		<b>(1,178,365)</b>	

Glenview Park District  
2024/2025 Five Year Summary

Glenview Park Golf Club  
Special Revenue Fund

Fund # 20

R/E	Category	2020/2021	2020/2021	2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025
		Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	65,345	26.84%	101,697	40.95%	114,689	40.80%	108,376	37.04%	120,035	8.80%
	499 Interfund Transfers In	178,094	73.16%	146,621	59.05%	166,398	59.20%	184,234	62.96%	1,244,240	91.20%
	<b>Revenue Total</b>	<b>243,438</b>	<b>100.00%</b>	<b>248,318</b>	<b>100.00%</b>	<b>281,087</b>	<b>100.00%</b>	<b>292,610</b>	<b>100.00%</b>	<b>1,364,275</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(335,500)	100.00%	(301,310)	100.00%	(444,856)	100.00%	(427,100)	100.00%	(486,500)	100.00%
	<b>Expense Total</b>	<b>(335,500)</b>	<b>100.00%</b>	<b>(301,310)</b>	<b>100.00%</b>	<b>(444,856)</b>	<b>100.00%</b>	<b>(427,100)</b>	<b>100.00%</b>	<b>(486,500)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(92,062)</b>		<b>(52,992)</b>		<b>(163,769)</b>		<b>(134,490)</b>		<b>877,775</b>	
<b>GAAP</b>											
<b>Revenue</b>											
	493 Other Income	-		-		28,000	100.00%	-		-	
	<b>Revenue Total</b>	<b>-</b>		<b>-</b>		<b>28,000</b>	<b>100.00%</b>	<b>-</b>		<b>-</b>	
<b>GAAP Total</b>		<b>-</b>		<b>-</b>		<b>28,000</b>		<b>-</b>		<b>-</b>	
<b>Grand Total</b>		<b>320,971</b>		<b>434,552</b>		<b>117,504</b>		<b>332,487</b>		<b>143,445</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Glenview Park Golf Club  
Special Revenue Fund**

Fund # 20

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	55,200	0	16,084
	410	Sales Revenue	155,500	159,500	163,000
	420	Programs & Instruction Revenue	302,630	296,600	333,250
	450	Admission Revenue	1,450,070	1,312,500	1,650,000
	460	Membership Revenue	182,764	168,000	10,500
	470	Rental & Lease Revenue	243,510	281,100	250,850
	498	Other Income	112,876	113,625	125,535
	499	Interfund Transfers In	184,234	184,234	1,244,240
<b>Revenue Total</b>			<b>2,686,784</b>	<b>2,515,559</b>	<b>3,793,459</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(1,021,759)	(1,057,709)	(1,125,039)
	512	Employee Benefit Expense	(107,171)	(121,821)	(151,243)
	520	Professional & Contractual Services Expense	(17,900)	(29,100)	(22,900)
	522	Professional & Contractual Services Expense	(111,184)	(112,834)	(140,414)
	535	Utility Expense	(115,785)	(84,520)	(85,493)
	540	Commodities & COGS Expense	(312,353)	(290,800)	(320,060)
	545	Commodities & COGS Expense	(71,100)	(77,500)	(70,500)
	561	Maintenance & Repairs Expense	(62,145)	(60,775)	(54,450)
	575	Professional Training & Engagement Expense	(15,750)	(15,150)	(15,050)
	599	Interfund Transfers Out	(427,100)	(427,100)	(486,500)
	641	Capital Purchases	(92,050)	(80,000)	(1,178,365)
<b>Expense Total</b>			<b>(2,354,297)</b>	<b>(2,357,309)</b>	<b>(3,650,014)</b>
<b>Grand Total</b>			<b>332,487</b>	<b>158,250</b>	<b>143,445</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Park Golf Club  
Special Revenue Fund**

Fund # 20

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>401000</b> Interest Income	690	27,973	55,200	0	16,084
	Taxes and Interest Total	690	27,973	55,200	0	16,084
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	74,934	72,530	70,000	87,500	77,500
	<b>410210</b> Ball Sales	40,339	44,051	55,500	52,000	59,000
	<b>410230</b> Club Sales	16,520	20,223	30,000	20,000	26,500
	Sales Revenue Total	131,793	136,804	155,500	159,500	163,000
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	126,567	145,394	160,030	149,500	183,000
	<b>420320</b> Individual Instruction	119,546	131,264	125,000	125,000	130,000
	<b>420340</b> Group Instruction	662	175	500	500	500
	<b>445800</b> Other Service Revenue	27,233	15,870	8,500	13,000	10,500
	<b>445802</b> Other Service Revenue-Repair Service	8,696	8,872	8,600	8,600	9,250
	Programs & Instruction Revenue Total	282,703	301,574	302,630	296,600	333,250
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	1,284,328	1,264,390	1,450,070	1,312,500	1,650,000
	Admission Revenue Total	1,284,328	1,264,390	1,450,070	1,312,500	1,650,000
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	164,526	160,017	182,764	168,000	10,500
	Membership Revenue Total	164,526	160,017	182,764	168,000	10,500
<b>470</b>	Rental & Lease Revenue					
	<b>470500</b> Locker Rental	10	100	10	100	850
	<b>475805</b> Equipment Rental	245,318	224,860	243,500	281,000	250,000
	Rental & Lease Revenue Total	245,328	224,960	243,510	281,100	250,850
<b>493</b>	Other Income					
	<b>493000</b> Gain on Disposal of Fixed Asset	0	28,000	0	0	0
	Other Income Total	0	28,000	0	0	0
<b>498</b>	Other Income					
	<b>497000</b> Donations	6,881	870	1,500	3,000	3,000
	<b>498100</b> Advertising Income	3,000	0	3,000	6,000	2,500
	<b>498200</b> Other Sources	101,697	114,689	108,376	104,625	120,035
	Other Income Total	111,578	115,559	112,876	113,625	125,535
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	146,621	166,398	184,234	184,234	1,244,240
	Interfund Transfers In Total	146,621	166,398	184,234	184,234	1,244,240
<b>Revenue Total</b>		<b>2,367,567</b>	<b>2,425,675</b>	<b>2,686,784</b>	<b>2,515,559</b>	<b>3,793,459</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(290,538)	(319,451)	(315,477)	(325,427)	(477,379)

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Park Golf Club  
Special Revenue Fund**

Fund # 20

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	
		Actual	Actual	Estimate	Budget	Budget	
C. Account	Description						
Expense	<b>510</b>						
	<b>510010</b>	Full Time Maintenance	(118,331)	(187,350)	(199,182)	(199,182)	(188,525)
	<b>510110</b>	Part Time Maintenance	(215,431)	(176,220)	(219,500)	(234,000)	(251,100)
	<b>510120</b>	Operations	(88,454)	(98,535)	(94,100)	(98,850)	(101,535)
	<b>510200</b>	Cashier	(75,798)	(78,526)	(66,000)	(72,750)	(76,500)
	<b>510300</b>	Program Wages	(31,938)	(50,839)	(40,000)	(40,000)	(20,000)
	<b>510320</b>	Individual Instruction Wages	(86,913)	(90,794)	(87,500)	(87,500)	(10,000)
		Salary & Wages Expense Total	(907,403)	(1,001,717)	(1,021,759)	(1,057,709)	(1,125,039)
	<b>512</b>	Employee Benefit Expense					
	<b>512000</b>	Insurance Expense: Health	(116,887)	(121,050)	(107,171)	(121,821)	(151,243)
		Employee Benefit Expense Total	(116,887)	(121,050)	(107,171)	(121,821)	(151,243)
	<b>520</b>	Professional & Contractual Services Expense					
	<b>520100</b>	Marketing	(9,929)	(12,089)	(15,300)	(20,300)	(19,300)
	<b>520200</b>	Marketing: Brochure	(2,053)	(3,031)	(2,600)	(8,800)	(3,600)
		Professional & Contractual Services Expense Total	(11,982)	(15,120)	(17,900)	(29,100)	(22,900)
	<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b>	Special Services	(9,587)	(8,532)	(4,800)	(8,300)	(6,300)
	<b>522300</b>	Program Services	(1,200)	0	(5,000)	(1,500)	(9,000)
	<b>522700</b>	Special Event Services	0	0	0	0	0
	<b>522802</b>	Repair Service	(5,638)	(6,189)	(3,500)	(5,000)	(4,000)
	<b>522805</b>	Rental Expense	(7,168)	(9,757)	(40,334)	(40,334)	(39,574)
	<b>522810</b>	Postage	(127)	(248)	(300)	(200)	(300)
	<b>522820</b>	Printing	(1,740)	(3,533)	(1,000)	(1,500)	(1,100)
	<b>522830</b>	Bank Charges	(61,378)	(73,934)	(56,000)	(56,000)	(80,140)
	<b>522850</b>	Licenses	0	0	(250)	0	0
		Professional & Contractual Services Expense Total	(86,837)	(102,191)	(111,184)	(112,834)	(140,414)
	<b>535</b>	Utility Expense					
	<b>535100</b>	Fuel/Heat	(11,060)	(18,413)	(13,500)	(17,300)	(14,000)
	<b>535200</b>	Electricity	(44,618)	(31,316)	(75,000)	(38,000)	(41,200)
	<b>535300</b>	Water	(6,013)	(8,002)	(8,794)	(9,200)	(9,234)
	<b>535400</b>	Telephone	(7,731)	(7,577)	(7,840)	(8,220)	(8,160)
	<b>535500</b>	Disposal	(8,955)	(9,068)	(10,651)	(11,800)	(12,899)
		Utility Expense Total	(78,377)	(74,377)	(115,785)	(84,520)	(85,493)
	<b>540</b>	Commodities & COGS Expense					
	<b>540000</b>	Office Supplies	(1,795)	(2,244)	(2,500)	(2,500)	(1,850)
	<b>540010</b>	Books and Subscriptions	(1,140)	(1,210)	(750)	(750)	(1,110)
	<b>540100</b>	General Supplies	(176,250)	(209,504)	(220,250)	(194,250)	(210,750)
	<b>540190</b>	Uniforms	(7,365)	(9,981)	(9,653)	(7,700)	(8,000)
	<b>540300</b>	Program Supplies	(15,150)	(12,524)	(12,100)	(12,100)	(12,500)
	<b>540700</b>	Special Event Supplies	(720)	(2,609)	(8,200)	0	(500)
	<b>541100</b>	Non-Capital Building Improvement	(12,901)	(8,829)	(11,500)	(20,500)	(11,000)
	<b>541200</b>	Non-Capital Machinery & Equipment	(11,611)	(38,537)	(8,800)	(17,500)	(41,500)
	<b>541300</b>	Non-Capital Land Improvement	(42,591)	(26,587)	(33,300)	(31,500)	(30,000)
	<b>541400</b>	Non-Capital Furniture & Fixtures	(11,700)	(2,581)	(4,000)	(4,000)	(2,700)
	<b>541500</b>	Non-Capital Intangibles	(102)	(125)	(1,300)	0	(150)
		Commodities & COGS Expense Total	(281,324)	(314,730)	(312,353)	(290,800)	(320,060)
	<b>545</b>	Commodities & COGS Expense					
	<b>545200</b>	Merchandise Purchase	(45,824)	(45,305)	(35,000)	(45,000)	(33,000)

**Glenview Park District  
2024/2025 Fund Budget Report**

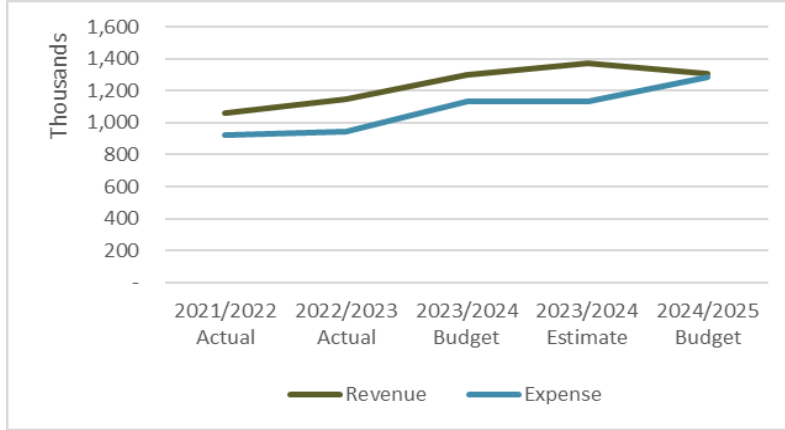
**Glenview Park Golf Club  
Special Revenue Fund**

Fund # 20

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>545</b>					
	<b>545210</b> Ball Purchase	(23,571)	(25,306)	(26,600)	(25,000)	(27,500)
	<b>545230</b> Club Purchase	(11,157)	(12,982)	(9,500)	(7,500)	(10,000)
	Commodities & COGS Expense Total	(80,552)	(83,592)	(71,100)	(77,500)	(70,500)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(3,998)	(3,978)	(6,300)	(5,000)	(4,500)
	<b>561200</b> Machinery & Equipment Repairs	(39,119)	(47,766)	(34,750)	(34,000)	(32,000)
	<b>561400</b> Maintenance Services	(16,489)	(21,015)	(21,095)	(21,775)	(17,950)
	Maintenance & Repairs Expense Total	(59,606)	(72,759)	(62,145)	(60,775)	(54,450)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(8,736)	(8,374)	(15,750)	(15,150)	(15,050)
	Professional Training & Engagement Expense Total	(8,736)	(8,374)	(15,750)	(15,150)	(15,050)
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(301,310)	(444,856)	(427,100)	(427,100)	(486,500)
	Interfund Transfers Out Total	(301,310)	(444,856)	(427,100)	(427,100)	(486,500)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	0	(100,000)
	<b>641200</b> Machinery & Equipment	0	0	(15,900)	0	(12,000)
	<b>641300</b> Land Improvements	0	0	0	0	(500,000)
	<b>641400</b> Furniture & Fixtures	0	(23,849)	0	0	0
	<b>641600</b> Architectural and Engineering	0	(45,556)	(76,150)	(80,000)	(566,365)
	Capital Purchases Total	0	(69,405)	(92,050)	(80,000)	(1,178,365)
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(1,933,014)</b>	<b>(2,308,171)</b>	<b>(2,354,297)</b>	<b>(2,357,309)</b>	<b>(3,650,014)</b>
<b>Grand Total</b>		<b>434,552</b>	<b>117,504</b>	<b>332,487</b>	<b>158,250</b>	<b>143,445</b>

# GLENVIEW PRAIRIE CLUB – FUND 23

Glenview Prairie Club, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The Glenview Prairie Club’s clubhouse and paddle tennis courts opened May 2013. In 2017, two additional courts were installed to accommodate the growth in platform tennis. The District continues to focus on the further development of the paddle, golf, and facility rental markets at Glenview Prairie Club.

The budget includes three departments to track general building operating expenses, golf related revenues and expenses, and paddle tennis related revenues and expenses. The Glenview Prairie Club budget includes two full-time positions, the Facility Operations Manager and the Supervisor of Platform Tennis. The budget also includes one-fourth of the salary of the Division Director of Special Facilities. Grounds maintenance is provided through a partnership agreement with Kemper Sports Management that allows for shared efficiencies with The Glen Club. Golf rounds have continued to hold steady since the 2022 season.

All expenses related to the operations and maintenance of the 9-hole golf course, paddle tennis courts, and clubhouse are included in the budget.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	1,060,980	1,150,577	1,296,414	1,372,098	1,304,220	(67,878)	-4.95%
Expense	(925,729)	(947,989)	(1,136,091)	(1,130,462)	(1,287,307)	(156,845)	13.87%
<b>Grand Total</b>	<b>135,250</b>	<b>202,587</b>	<b>160,323</b>	<b>241,636</b>	<b>16,913</b>	<b>(224,723)</b>	<b>-93.00%</b>



# GLENVIEW PRAIRIE CLUB – FUND 23

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	325	18,214	600	39,000	11,371	(27,629)	-70.84%
Sales	147,112	164,059	150,726	174,817	149,019	(25,798)	-14.76%
Programs and Instruction	136,768	129,416	166,404	125,010	121,990	(3,020)	-2.42%
Special Events	-	-	2,400	2,400	2,640	240	10.00%
League	93,263	116,634	163,570	169,866	142,275	(27,591)	-16.24%
Admissions	298,496	305,462	307,400	327,000	369,550	42,550	13.01%
Memberships	204,978	257,516	345,025	373,700	374,125	425	0.11%
Facility Rental	14,997	6,521	7,200	3,900	7,200	3,300	84.62%
Equipment Rental	85,773	81,880	80,000	84,900	86,300	1,400	1.65%
Other Sources	12,164	(93)	(50)	(1,634)	50	1,684	-103.06%
Transfer In	67,104	70,968	73,139	73,139	39,700	(33,439)	-45.72%
<b>Grand Total</b>	<b>1,060,980</b>	<b>1,150,577</b>	<b>1,296,414</b>	<b>1,372,098</b>	<b>1,304,220</b>	<b>(67,878)</b>	<b>-4.95%</b>

### Interest Income

Interest Income is budgeted to decrease \$27,629 (70.84%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

### Sales

Sales are budgeted to decrease \$25,798 (14.76%) over the projected revenue for 2023/2024. The decrease in merchandise sales at the golf shop is due to customers' continued preference for on-line retail purchases rather in -person sales.

### League

League revenue is budgeted to decrease \$27,591 (16.24%) under the projected revenue for 2023/2024. The decrease in revenue is due to an outside league purchasing punch passes instead of paying league fees, resulting in a shift of revenue from League Revenue in 2023/2024 to Admissions Revenue in 2024/2025.

### Admissions

Admissions are budgeted to increase \$42,550 (13.01%) over the projected revenue for 2023/2024. The increase reflects a continued interest in daily golf play and conservative revenue growth from fee increases, season passes and punch passes. Since the Winnetka Golf Club is closed for renovation, it is anticipated that the closure will result in increased play in Glenview. An additional factor in the increased revenue is that an outside league is purchasing punch passes instead of paying league fees. This is a shift of revenue from League Revenue in 2023/2024 to Admissions Revenue in 2024/2025.

### Facility Rentals

Facility Rentals are budgeted to increase \$3,300 (84.62%) over the projected revenue for 2023/2024. Rentals are increasing through word-of-mouth advertising and repeat rental customers.

# GLENVIEW PRAIRIE CLUB – FUND 23

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In General & Admin	100	-	-	-	-	-	-
Transfer In Park Services	67,004	70,968	73,139	73,139	39,700	(33,439)	-45.72%
<b>Grand Total</b>	<b>67,104</b>	<b>70,968</b>	<b>73,139</b>	<b>73,139</b>	<b>39,700</b>	<b>(33,439)</b>	<b>-45.72%</b>

Transfer In is budgeted to decrease \$33,439 (45.72%) under the projected revenue for 2023/2024. The decrease reflects that the Glenview Prairie Club will receive a smaller transfer from Park Services as part of a multi-year plan. Based on the plan, the transfer from Park Services is calculated as 25% of the total G&A Contribution.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Salary and Wages	(301,916)	(315,418)	(365,171)	(359,969)	(386,312)	(26,343)	7.32%
Employee Benefits and Insurance	(26,648)	(25,391)	(22,930)	(28,756)	(31,612)	(2,856)	9.93%
Professional Services	(2,642)	(3,186)	(15,100)	(11,110)	(6,320)	4,790	-43.11%
Contractual Services	(90,801)	(90,424)	(116,611)	(99,943)	(125,254)	(25,311)	25.33%
Utilities	(44,695)	(50,161)	(48,880)	(49,984)	(53,752)	(3,768)	7.54%
Commodities	(42,630)	(41,085)	(92,285)	(69,079)	(99,965)	(30,886)	44.71%
Cost of Goods Sold	(82,020)	(97,705)	(98,535)	(97,452)	(97,977)	(525)	0.54%
Maintenance and Repairs	(138,926)	(147,201)	(141,219)	(145,349)	(222,435)	(77,086)	53.04%
Professional Training & Engagement	(650)	(1,490)	(10,830)	(6,480)	(11,105)	(4,625)	71.37%
Transfer Out	(144,449)	(168,125)	(192,900)	(192,900)	(223,800)	(30,900)	16.02%
Capital Purchases	(34,080)	-	-	(3,000)	-	3,000	-100.00%
Commodities (Non-Capital Purchases)	(16,274)	(7,805)	(31,630)	(66,440)	(28,775)	37,665	-56.69%
<b>Grand Total</b>	<b>(925,729)</b>	<b>(947,989)</b>	<b>(1,136,091)</b>	<b>(1,130,462)</b>	<b>(1,287,307)</b>	<b>(156,845)</b>	<b>13.87%</b>

### Salary and Wages

Salary and Wages are budgeted to increase \$26,343 (7.32%) over the projected expenses for 2023/2024. The increase is the result of merit increases, changes in minimum wage and additional part-time hours.

### Contractual Services

Contractual Services are budgeted to increase \$25,311 (25.33%) over the projected expenses for 2023/2024. The increase reflects the cost of adding a maintenance service contract for the leased golf carts and higher utility costs.

### Commodities

Commodities are budgeted to increase \$30,886 (44.71%) over the projected expenses for 2023/2024. The increase is due to planned structural maintenance on the paddle courts based on a structural engineer's recommendations.

# GLENVIEW PRAIRIE CLUB – FUND 23

## Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$77,086 (53.04%) over the projected expenses for 2023/2024. This increase reflects that the vacant Assistant Golf Superintendent position contracted through Kemper Sport Management will be filled.

## Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$37,665 (56.69%) under the projected expenses for 2023/2024. This budget is based on the purchases planned for the year. Higher cost purchases were made in 2023/2024 than what is planned for 2024/2045. Planned purchases for 2024/2025 include a grill, bathroom sinks and fixtures, golf hand carts, plumbing items, and a computer.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(35,000)	(40,000)	(50,000)	(50,000)	(50,000)	-	0.00%
Transfer Out General & Admin	(95,720)	(118,280)	(127,900)	(127,900)	(158,800)	(30,900)	24.16%
Transfer Out Park Services	(13,729)	(9,845)	(15,000)	(15,000)	(15,000)	-	0.00%
<b>Grand Total</b>	<b>(144,449)</b>	<b>(168,125)</b>	<b>(192,900)</b>	<b>(192,900)</b>	<b>(223,800)</b>	<b>(30,900)</b>	<b>16.02%</b>

Transfer Out is budgeted to increase \$30,000 (16.02%) over the projected expenses for 2023/2024. Transfers to General & Admin are increasing based on the allocation of G&A expenses to each facility.

## Capital Purchases

There are no capital purchases included in the 2024/2025 Budget.

**Glenview Park District  
2024/2025 Five Year Summary**

**Glenview Prairie Club  
Special Revenue Fund**

Fund # 23

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	4,562	0.54%	325	0.03%	18,214	1.69%	39,000	3.00%	11,371	0.90%
	410 Sales Revenue	43,149	5.12%	147,112	14.99%	164,059	15.19%	174,817	13.44%	149,019	11.79%
	420 Programs & Instruction Revenue	110,974	13.17%	230,031	23.43%	246,050	22.79%	297,276	22.86%	266,905	21.11%
	450 Admission Revenue	430,196	51.07%	298,496	30.41%	305,462	28.29%	327,000	25.14%	369,550	29.23%
	460 Membership Revenue	159,699	18.96%	204,978	20.88%	257,516	23.85%	373,700	28.73%	374,125	29.59%
	470 Rental & Lease Revenue	90,809	10.78%	100,770	10.26%	88,401	8.19%	88,800	6.83%	93,500	7.39%
	498 Other Income	3,000	0.36%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	<b>Revenue Total</b>	<b>842,388</b>	<b>100.00%</b>	<b>981,712</b>	<b>100.00%</b>	<b>1,079,702</b>	<b>100.00%</b>	<b>1,300,593</b>	<b>100.00%</b>	<b>1,264,470</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(244,468)	44.40%	(301,916)	40.41%	(315,418)	40.45%	(359,969)	38.39%	(386,312)	36.32%
	512 Employee Benefit Expense	(26,901)	4.89%	(26,648)	3.57%	(25,391)	3.26%	(28,756)	3.07%	(31,612)	2.97%
	520 Professional & Contractual Services Expense	(4,799)	0.87%	(2,642)	0.35%	(3,186)	0.41%	(14,110)	1.50%	(6,320)	0.59%
	522 Professional & Contractual Services Expense	(74,035)	13.44%	(90,801)	12.15%	(90,424)	11.59%	(99,943)	10.66%	(125,254)	11.78%
	535 Utility Expense	(36,295)	6.59%	(44,695)	5.98%	(50,161)	6.43%	(49,984)	5.33%	(53,752)	5.05%
	540 Commodities & COGS Expense	(38,826)	7.05%	(58,904)	7.88%	(48,889)	6.27%	(135,519)	14.45%	(128,740)	12.11%
	545 Commodities & COGS Expense	(19,923)	3.62%	(82,020.06)	10.98%	(97,705)	12.53%	(97,452.00)	10.39%	(97,977)	9.21%
	561 Maintenance & Repairs Expense	(105,408)	19.14%	(138,926)	18.59%	(147,201)	18.88%	(145,349)	15.50%	(222,435)	20.92%
	575 Professional Training & Engagement Expense	-	0.00%	(650)	0.09%	(1,490)	0.19%	(6,480)	0.69%	(11,105)	1.04%
	<b>Expense Total</b>	<b>(550,653)</b>	<b>100.00%</b>	<b>(747,200)</b>	<b>100.00%</b>	<b>(779,865)</b>	<b>100.00%</b>	<b>(937,562)</b>	<b>100.00%</b>	<b>(1,063,507)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>291,735</b>		<b>234,512</b>		<b>299,837</b>		<b>363,031</b>		<b>200,963</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(17,829)	100.00%	(34,080)	100.00%	-	-	-	-	-	-
	<b>Expense Total</b>	<b>(17,829)</b>	<b>100.00%</b>	<b>(34,080)</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Total</b>		<b>(17,829)</b>		<b>(34,080)</b>		<b>-</b>		<b>-</b>		<b>-</b>	

Glenview Park District  
2024/2025 Five Year Summary

Glenview Prairie Club  
Special Revenue Fund

Fund # 23

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	(164)	-0.25%	12,164	15.35%	(93)	-0.13%	(1,634)	-2.29%	50	0.13%
	499 Interfund Transfers In	66,819	100.25%	67,104	84.65%	70,968	100.13%	73,139	102.29%	39,700	99.87%
	<b>Revenue Total</b>	<b>66,655</b>	<b>100.00%</b>	<b>79,268</b>	<b>100.00%</b>	<b>70,875</b>	<b>100.00%</b>	<b>71,505</b>	<b>100.00%</b>	<b>39,750</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(93,500)	100.00%	(144,449)	100.00%	(168,125)	100.00%	(192,900)	100.00%	(223,800)	100.00%
	<b>Expense Total</b>	<b>(93,500)</b>	<b>100.00%</b>	<b>(144,449)</b>	<b>100.00%</b>	<b>(168,125)</b>	<b>100.00%</b>	<b>(192,900)</b>	<b>100.00%</b>	<b>(223,800)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(26,845)</b>		<b>(65,181)</b>		<b>(97,250)</b>		<b>(121,395)</b>		<b>(184,050)</b>	
<b>Grand Total</b>		<b>247,061</b>		<b>135,250</b>		<b>202,587</b>		<b>241,636</b>		<b>16,913</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Glenview Prairie Club  
Special Revenue Fund**

Fund # 23

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	39,000	600	11,371
	410	Sales Revenue	174,817	150,726	149,019
	420	Programs & Instruction Revenue	297,276	332,374	266,905
	450	Admission Revenue	327,000	307,400	369,550
	460	Membership Revenue	373,700	345,025	374,125
	470	Rental & Lease Revenue	88,800	87,200	93,500
	498	Other Income	(1,634)	(50)	50
	499	Interfund Transfers In	73,139	73,139	39,700
<b>Revenue Total</b>			<b>1,372,098</b>	<b>1,296,414</b>	<b>1,304,220</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(359,969)	(365,171)	(386,312)
	512	Employee Benefit Expense	(28,756)	(22,930)	(31,612)
	520	Professional & Contractual Services Expense	(14,110)	(15,100)	(6,320)
	522	Professional & Contractual Services Expense	(99,943)	(116,611)	(125,254)
	535	Utility Expense	(49,984)	(48,880)	(53,752)
	540	Commodities & COGS Expense	(135,519)	(123,915)	(128,740)
	545	Commodities & COGS Expense	(97,452)	(98,535)	(97,977)
	561	Maintenance & Repairs Expense	(145,349)	(141,219)	(222,435)
	575	Professional Training & Engagement Expense	(6,480)	(10,830)	(11,105)
	599	Interfund Transfers Out	(192,900)	(192,900)	(223,800)
<b>Expense Total</b>			<b>(1,130,462)</b>	<b>(1,136,091)</b>	<b>(1,287,307)</b>
<b>Grand Total</b>			<b>241,636</b>	<b>160,323</b>	<b>16,913</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Prairie Club  
Special Revenue Fund**

Fund # 23

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400100</b> T.I.F. Payment	0	0	0	0	0
	<b>401000</b> Interest Income	325	18,214	39,000	600	11,371
	Taxes and Interest Total	325	18,214	39,000	600	11,371
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	10,308	12,966	13,038	14,438	12,035
	<b>410210</b> Ball Sales	3,852	3,906	5,275	5,288	5,984
	<b>410250</b> Food Service-Food & Nonalcoholic Beverag	55,596	43,617	48,500	46,000	46,000
	<b>410260</b> Food Service-Alcoholic Beverages	77,356	103,569	108,004	85,000	85,000
	Sales Revenue Total	147,112	164,059	174,817	150,726	149,019
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	115,254	116,015	123,210	144,354	105,790
	<b>420320</b> Individual Instruction	21,514	13,401	1,800	22,050	16,200
	<b>430500</b> League Revenue	93,263	116,634	169,866	163,570	142,275
	<b>440700</b> Special Event Revenue	0	0	2,400	2,400	2,640
	Programs & Instruction Revenue Total	230,031	246,050	297,276	332,374	266,905
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	298,496	305,462	327,000	307,400	369,550
	Admission Revenue Total	298,496	305,462	327,000	307,400	369,550
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	204,978	257,516	373,700	345,025	374,125
	Membership Revenue Total	204,978	257,516	373,700	345,025	374,125
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	14,997	6,521	3,900	7,200	7,200
	<b>475805</b> Equipment Rental	85,773	81,880	84,900	80,000	86,300
	Rental & Lease Revenue Total	100,770	88,401	88,800	87,200	93,500
<b>498</b>	Other Income					
	<b>498200</b> Other Sources	12,164	(93)	(1,634)	(50)	50
	Other Income Total	12,164	(93)	(1,634)	(50)	50
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	67,104	70,968	73,139	73,139	39,700
	Interfund Transfers In Total	67,104	70,968	73,139	73,139	39,700
<b>Revenue Total</b>		<b>1,060,980</b>	<b>1,150,577</b>	<b>1,372,098</b>	<b>1,296,414</b>	<b>1,304,220</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(158,676)	(170,170)	(179,061)	(179,061)	(181,462)
	<b>510110</b> Part Time Maintenance	0	0	(200)	(200)	(200)
	<b>510120</b> Operations	(23,542)	(29,898)	(42,000)	(41,000)	(47,500)
	<b>510200</b> Cashier	(62,735)	(69,728)	(75,000)	(80,850)	(85,850)
	<b>510300</b> Program Wages	(15,110)	(23,148)	(29,400)	(23,000)	(27,000)

**Glenview Park District**  
**2024/2025 Fund Budget Report**

**Glenview Prairie Club**  
**Special Revenue Fund**

Fund # 23

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	
		Actual	Actual	Estimate	Budget	Budget	
C. Account	Description						
Expense	<b>510</b>						
	<b>510320</b>	Individual Instruction Wages	(16,013)	(10,850)	(7,808)	(18,560)	(12,800)
	<b>510340</b>	Group Instruction Wages	(16,989)	(6,241)	(18,500)	(12,500)	(21,500)
	<b>510500</b>	League Wages	(8,851)	(5,383)	(8,000)	(10,000)	(10,000)
		Salary & Wages Expense Total	(301,916)	(315,418)	(359,969)	(365,171)	(386,312)
	<b>512</b>	Employee Benefit Expense					
	<b>512000</b>	Insurance Expense: Health	(26,648)	(25,391)	(28,756)	(22,930)	(31,612)
		Employee Benefit Expense Total	(26,648)	(25,391)	(28,756)	(22,930)	(31,612)
	<b>520</b>	Professional & Contractual Services Expense					
	<b>520000</b>	Professional Services	0	0	(3,000)	0	0
	<b>520100</b>	Marketing	0	(807)	(1,900)	(6,900)	(4,400)
	<b>520200</b>	Marketing: Brochure	(2,642)	(2,379)	(9,210)	(8,200)	(1,920)
		Professional & Contractual Services Expense Total	(2,642)	(3,186)	(14,110)	(15,100)	(6,320)
	<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b>	Special Services	(12,914)	(15,683)	(19,960)	(23,053)	(22,774)
	<b>522500</b>	League Services	(25,220)	(20,335)	(23,325)	(25,600)	(22,150)
	<b>522700</b>	Special Event Services	0	(99)	(180)	(180)	(180)
	<b>522802</b>	Repair Service	(88)	0	(7,800)	(7,500)	(15,500)
	<b>522805</b>	Rental Expense	(11,630)	(12,042)	(14,278)	(14,278)	(19,550)
	<b>522810</b>	Postage	0	0	0	0	0
	<b>522820</b>	Printing	(193)	0	(1,325)	(825)	(825)
	<b>522830</b>	Bank Charges	(40,156)	(41,665)	(32,300)	(44,400)	(43,500)
	<b>522850</b>	Licenses	(600)	(600)	(775)	(775)	(775)
		Professional & Contractual Services Expense Total	(90,801)	(90,424)	(99,943)	(116,611)	(125,254)
	<b>535</b>	Utility Expense					
	<b>535100</b>	Fuel/Heat	(19,963)	(32,351)	(24,000)	(23,150)	(25,118)
	<b>535200</b>	Electricity	(18,464)	(11,629)	(19,100)	(19,100)	(21,900)
	<b>535300</b>	Water	(710)	(776)	(984)	(930)	(1,034)
	<b>535400</b>	Telephone	(5,558)	(5,405)	(5,900)	(5,700)	(5,700)
	<b>535500</b>	Disposal	0	0	0	0	0
		Utility Expense Total	(44,695)	(50,161)	(49,984)	(48,880)	(53,752)
	<b>540</b>	Commodities & COGS Expense					
	<b>540000</b>	Office Supplies	(1,985)	(1,093)	(1,250)	(1,250)	(1,250)
	<b>540010</b>	Books and Subscriptions	(150)	(388)	(900)	(5,350)	(350)
	<b>540100</b>	General Supplies	(22,894)	(30,907)	(44,679)	(58,460)	(69,415)
	<b>540190</b>	Uniforms	(1,706)	(2,052)	(3,650)	(3,650)	(5,150)
	<b>540250</b>	Food Service Disposables	(2,562)	(2,952)	(5,200)	(7,100)	(7,100)
	<b>540300</b>	Program Supplies	(1,873)	(1,516)	(1,400)	(1,000)	(1,000)
	<b>540500</b>	League Supplies	(9,724)	(1,610)	(10,500)	(14,625)	(14,700)
	<b>540700</b>	Special Event Supplies	(1,736)	(566)	(1,500)	(850)	(1,000)
	<b>541100</b>	Non-Capital Building Improvement	(3,218)	(4,078)	(9,200)	(8,000)	(9,000)
	<b>541200</b>	Non-Capital Machinery & Equipment	(10,788)	(3,165)	(13,540)	(13,400)	(11,400)
	<b>541300</b>	Non-Capital Land Improvement	0	0	(35,700)	(2,200)	(2,200)
	<b>541400</b>	Non-Capital Furniture & Fixtures	(2,147)	(417)	(7,900)	(7,900)	(6,000)
	<b>541500</b>	Non-Capital Intangibles	(121)	(145)	(100)	(130)	(175)
		Commodities & COGS Expense Total	(58,904)	(48,889)	(135,519)	(123,915)	(128,740)
	<b>545</b>	Commodities & COGS Expense					
	<b>545200</b>	Merchandise Purchase	(7,940)	(8,785)	(10,075)	(13,425)	(9,675)



**Glenview Park District  
2024/2025 Fund Budget Report**

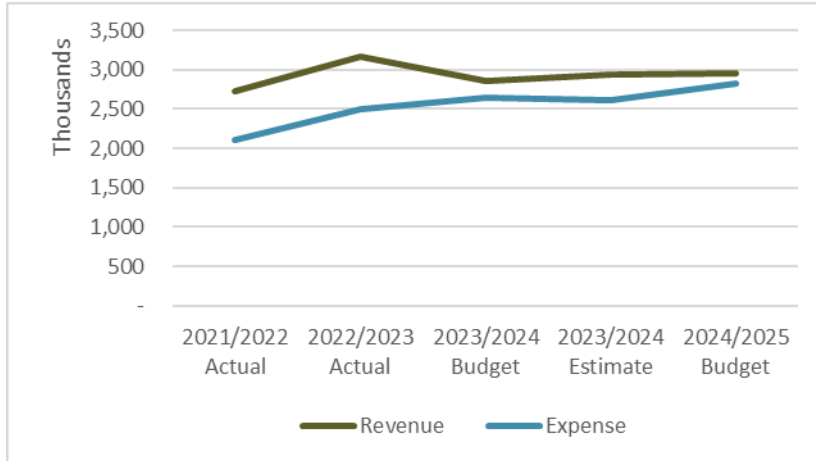
**Glenview Prairie Club  
Special Revenue Fund**

Fund # 23

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>545</b>					
	<b>545210</b> Ball Purchase	(2,037)	(13,009)	(1,825)	(4,750)	(3,750)
	<b>545250</b> Food Service-Food & Nonalcoholic Beverag	(49,352)	(52,498)	(50,552)	(50,552)	(53,552)
	<b>545260</b> Food Service-Alcoholic Beverages	(22,691)	(23,413)	(35,000)	(29,808)	(31,000)
	Commodities & COGS Expense Total	(82,020)	(97,705)	(97,452)	(98,535)	(97,977)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(1,375)	(1,122)	(1,300)	(1,275)	(1,825)
	<b>561200</b> Machinery & Equipment Repairs	(16,531)	(14,937)	(23,700)	(21,700)	(22,700)
	<b>561400</b> Maintenance Services	(121,019)	(131,142)	(120,349)	(118,244)	(197,910)
	Maintenance & Repairs Expense Total	(138,926)	(147,201)	(145,349)	(141,219)	(222,435)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(650)	(1,490)	(6,480)	(10,830)	(11,105)
	Professional Training & Engagement Expense Total	(650)	(1,490)	(6,480)	(10,830)	(11,105)
	<b>591</b> Debt Service					
	<b>591000</b> Interest Expense	0	0	0	0	0
	Debt Service Total	0	0	0	0	0
	<b>594</b> Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(144,449)	(168,125)	(192,900)	(192,900)	(223,800)
	Interfund Transfers Out Total	(144,449)	(168,125)	(192,900)	(192,900)	(223,800)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	(34,080)	0	0	0	0
	<b>641200</b> Machinery & Equipment	0	0	0	0	0
	<b>641600</b> Architectural and Engineering	0	0	0	0	0
	Capital Purchases Total	(34,080)	0	0	0	0
<b>Expense Total</b>		<b>(925,729)</b>	<b>(947,989)</b>	<b>(1,130,462)</b>	<b>(1,136,091)</b>	<b>(1,287,307)</b>
<b>Grand Total</b>		<b>135,250</b>	<b>202,587</b>	<b>241,636</b>	<b>160,323</b>	<b>16,913</b>

# GLENVIEW COMMUNITY ICE CENTER – FUND 26

The Glenview Community Ice Center, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The 2024/2025 Budget represents the third full year of operation since the renovation. The Glenview Community Ice Center budget includes eight full-time positions: General Manager, Recreation Program Manager, Hockey Director, Skating Director, Customer Experience Supervisor, Facility and Operations Supervisor,

Assistant Facility Supervisor and Trades Worker. The budget also includes one-fourth of the salary of the Division Director of Special Facilities.

Since the Glenview Community Ice Center completed its major renovation in 2020, it has concentrated on growing its programs, rentals, and special events. The 2024/2025 budget assumes a moderate increase in participation.

The Glenview Community Ice Center rental rates remain priced at the top of the public sector. The availability and utilization of prime-time ice remains the most important revenue determinant in this budget.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	2,733,174	3,173,244	2,856,535	2,937,416	2,959,189	21,773	0.74%
Expense	(2,113,761)	(2,504,885)	(2,644,821)	(2,608,047)	(2,828,064)	(220,017)	8.44%
<b>Grand Total</b>	<b>619,413</b>	<b>668,360</b>	<b>211,714</b>	<b>329,369</b>	<b>131,125</b>	<b>(198,244)</b>	<b>-60.19%</b>

# GLENVIEW COMMUNITY ICE CENTER – FUND 26

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	(233)	132,907	-	7,000	2,017	(4,983)	-71.19%
Programs and Instruction	570,841	664,611	636,950	723,639	683,159	(40,480)	-5.59%
Special Events	68,952	65,844	90,215	73,215	80,215	7,000	9.56%
League	234,698	229,401	252,303	223,103	230,303	7,200	3.23%
Admissions	80,634	87,658	90,800	84,020	88,900	4,880	5.81%
Memberships	10,805	14,737	17,500	19,000	19,500	500	2.63%
Facility Rental	1,484,140	1,552,275	1,455,300	1,485,300	1,554,000	68,700	4.63%
Equipment Rental	26,754	27,654	25,500	24,869	26,500	1,631	6.56%
Sales Lease	29,488	39,725	27,035	39,500	39,735	235	0.59%
Donations	77,653	147,637	97,637	97,637	87,500	(10,137)	-10.38%
Other Sources	(4)	27,440	15,000	11,838	15,000	3,162	26.71%
Transfer In	149,445	183,354	148,295	148,295	132,360	(15,935)	-10.75%
<b>Grand Total</b>	<b>2,733,174</b>	<b>3,173,244</b>	<b>2,856,535</b>	<b>2,937,416</b>	<b>2,959,189</b>	<b>21,773</b>	<b>0.74%</b>

### Programs and Instruction

Programs and Instruction revenue is budgeted to decrease \$40,480 (5.59%) over the projected revenue for 2023/2024. The decrease in program revenue is driven by the Figure Skating Basic programs. These programs exceeded budgeted revenue for 2023/2024. However, revenues were conservatively budgeted for 2024/2025 using historical data from the past 3 years rather than only the past year, with only a slight increase from the 2023/2024 budget.

### Special Events

Special Events are budgeted to increase \$7,000 (9.56%) over the projected revenue for 2023/2024. The increase is due to the addition of five (5) new themed events at open public skate times to increase participation and revenue.

### League

League revenue is budgeted to increase \$7,200 (3.23%) over the projected revenue for 2023/2024. The increase is due to an anticipated moderate increase in participation. This account covers Youth Hockey League, Spring Hockey League and Adult Broomball.

### Admissions

Admissions are budgeted to increase \$4,880 (5.81%) over the projected revenue for 2023/2024. The increase in this account reflects more participants at open public skate.

### Facility Rental

Facility Rental is budgeted to increase \$68,700 (4.63%) over the projected revenue for 2023/2024. This increase is due to increased fees and anticipated additional ice rentals.

# GLENVIEW COMMUNITY ICE CENTER – FUND 26

## Donations

Donations are budgeted to decrease \$10,137 (10.38%) under the projected revenue for 2023/2024. This reduction is due to the elimination of the capital contribution revenue generated from the restaurant operation.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In General & Admin	100	-	-	-	-	-	-
Transfer In Park Services	149,345	183,354	148,295	148,295	132,360	(15,935)	-10.75%
<b>Grand Total</b>	<b>149,445</b>	<b>183,354</b>	<b>148,295</b>	<b>148,295</b>	<b>132,360</b>	<b>(15,935)</b>	<b>-10.75%</b>

The “Transfer In” is budgeted to decrease \$15,935 (10.75%) under the projected revenue for 2023/2024 due to a smaller transfer from Park Services based on a multi-year plan for the Glenview Ice Center to more fully fund its operations from the revenue it generates.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Salary and Wages	(823,290)	(963,041)	(1,036,000)	(1,005,475)	(1,055,431)	(49,956)	4.97%
Capital Purchases-YE Elimination	-	-	-	-	-	-	-
Employee Benefits and Insurance	(115,622)	(116,216)	(143,564)	(127,064)	(127,519)	(455)	0.36%
Professional Services	(2,764)	(4,366)	(17,800)	(8,500)	(8,000)	500	-5.88%
Contractual Services	(115,783)	(209,379)	(165,929)	(162,629)	(156,554)	6,075	-3.74%
Utilities	(378,319)	(356,299)	(415,430)	(426,406)	(461,781)	(35,375)	8.30%
Commodities	(93,131)	(114,926)	(132,809)	(158,934)	(158,649)	285	-0.18%
Maintenance and Repairs	(111,340)	(155,462)	(194,364)	(189,864)	(189,180)	684	-0.36%
Professional Training & Engagement	(5,852)	(6,469)	(13,775)	(12,525)	(23,775)	(11,250)	89.82%
Transfer Out	(372,590)	(507,017)	(489,000)	(489,000)	(612,250)	(123,250)	25.20%
Capital Purchases	(75,745)	-	-	-	-	-	-
Commodities (Non-Capital Purchases)	(19,326)	(71,711)	(36,150)	(27,650)	(34,925)	(7,275)	26.31%
<b>Grand Total</b>	<b>(2,113,761)</b>	<b>(2,504,885)</b>	<b>(2,644,821)</b>	<b>(2,608,047)</b>	<b>(2,828,064)</b>	<b>(220,017)</b>	<b>8.44%</b>

## Salary and Wages

Salary and Wages are budgeted to increase \$49,956 (4.97%) over the projected expenses for 2023/2024. The increase is a result of merit and minimum wage increases for full-time and part-time employees and a fully staffed operation.

## Utilities

Utilities are budgeted to increase \$35,375 (8.3%) over the projected expenses for 2023/2024. Fuel and Heat represents \$20,850 of the increase and Electricity represents \$13,000.

# GLENVIEW COMMUNITY ICE CENTER – FUND 26

## Professional Training and Engagement

Professional Training and Engagement is budgeted to increase \$11,250 (89.82%) over the projected expenses for 2023/2024. The increase reflects the priority to further educate and grow our full-time and part-time staff members through training opportunities.

## Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$7,275 (26.31%) over the projected expenses for 2023/2024. Planned Projects included for the 2024/2025 budget include a dasher board enhancement at Rink A, general facility improvements, parking lot striping, additional facility benches, general facility furniture and IT enhancements.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Bond & Interest	-	(27,653)	(25,000)	(25,000)	(68,750)	(43,750)	175.00%
Transfer Out Capital Replacement	(150,000)	(160,000)	(160,000)	(160,000)	(200,000)	(40,000)	25.00%
Transfer Out General & Admin	(213,350)	(305,590)	(290,700)	(290,700)	(330,900)	(40,200)	13.83%
Transfer Out Park Services	(9,240)	(13,774)	(13,300)	(13,300)	(12,600)	700	-5.26%
<b>Grand Total</b>	<b>(372,590)</b>	<b>(507,017)</b>	<b>(489,000)</b>	<b>(489,000)</b>	<b>(612,250)</b>	<b>(123,250)</b>	<b>25.20%</b>

Transfer Out is budgeted to increase \$123,250 (25.20%) over the projected expenses for 2023/2024. Transfers to Bond and Interest is due to the Stars contribution increasing in 2024/2025 to \$68,750; and Capital Replacement increased to cover the future cost of capital purchases; and there is an increase in the General & Admin allocation based on the allocation of G&A expenses to each facility.

## Capital Improvements

There are no capital improvements included in the 2024/2025 Budget.

**Glenview Park District  
2024/2025 Five Year Summary**

**Glenview Ice Center  
Special Revenue Fund**

Fund # 26

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	826	0.07%	(233)	-0.01%	132,907	4.47%	7,000	0.25%	2,017	0.07%
	420 Programs & Instruction Revenue	374,974	32.82%	874,491	33.85%	959,856	32.30%	1,019,957	36.57%	993,677	35.15%
	450 Admission Revenue	26,489	2.32%	80,634	3.12%	87,658	2.95%	84,020	3.01%	88,900	3.14%
	460 Membership Revenue	3	0.00%	10,805	0.42%	14,737	0.50%	19,000	0.68%	19,500	0.69%
	470 Rental & Lease Revenue	710,268	62.16%	1,540,383	59.62%	1,619,654	54.51%	1,549,669	55.56%	1,620,235	57.32%
	498 Other Income	30,000	2.63%	77,653	3.01%	156,587	5.27%	109,637	3.93%	102,500	3.63%
	<b>Revenue Total</b>	<b>1,142,559</b>	<b>100.00%</b>	<b>2,583,733</b>	<b>100.00%</b>	<b>2,971,401</b>	<b>100.00%</b>	<b>2,789,283</b>	<b>100.00%</b>	<b>2,826,829</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(661,545)	53.27%	(823,290)	49.43%	(963,041)	48.20%	(1,005,475)	47.45%	(1,055,431)	47.63%
	512 Employee Benefit Expense	(121,412)	9.78%	(115,622)	6.94%	(116,216)	5.82%	(127,064)	6.00%	(127,519)	5.75%
	520 Professional & Contractual Services Expense	(14,940)	1.20%	(2,764)	0.17%	(4,366)	0.22%	(8,500)	0.40%	(8,000)	0.36%
	522 Professional & Contractual Services Expense	(37,290)	3.00%	(115,783)	6.95%	(209,379)	10.48%	(162,629)	7.67%	(156,554)	7.07%
	535 Utility Expense	(215,919)	17.39%	(378,319)	22.72%	(356,299)	17.83%	(426,406)	20.12%	(461,781)	20.84%
	540 Commodities & COGS Expense	(148,774)	11.98%	(112,457)	6.75%	(186,636)	9.34%	(186,584)	8.81%	(193,574)	8.74%
	561 Maintenance & Repairs Expense	(40,149)	3.23%	(111,340)	6.69%	(155,462)	7.78%	(189,864)	8.96%	(189,180)	8.54%
	575 Professional Training & Engagement Expense	(1,842)	0.15%	(5,852)	0.35%	(6,469)	0.32%	(12,525)	0.59%	(23,775)	1.07%
	<b>Expense Total</b>	<b>(1,241,872)</b>	<b>100.00%</b>	<b>(1,665,426)</b>	<b>100.00%</b>	<b>(1,997,867)</b>	<b>100.00%</b>	<b>(2,119,047)</b>	<b>100.00%</b>	<b>(2,215,814)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>(99,313)</b>		<b>918,307</b>		<b>973,533</b>		<b>670,236</b>		<b>611,015</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(6,072,170)	100.00%	(75,745)	100.00%	-	-	-	-	-	-
	<b>Expense Total</b>	<b>(6,072,170)</b>	<b>100.00%</b>	<b>(75,745)</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Total</b>		<b>(6,072,170)</b>		<b>(75,745)</b>		<b>-</b>		<b>-</b>		<b>-</b>	

Glenview Park District  
2024/2025 Five Year Summary

Glenview Ice Center  
Special Revenue Fund

Fund # 26

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	124,435	1.72%	(4)	0.00%	18,490	9.16%	(162)	-0.11%	-	0.00%
	499 Interfund Transfers In	7,100,739	98.28%	149,445	100.00%	183,354	90.84%	148,295	100.11%	132,360	100.00%
	<b>Revenue Total</b>	<b>7,225,174</b>	<b>100.00%</b>	<b>149,441</b>	<b>100.00%</b>	<b>201,844</b>	<b>100.00%</b>	<b>148,133</b>	<b>100.00%</b>	<b>132,360</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(266,400)	100.00%	(372,590)	100.00%	(507,017)	100.00%	(489,000)	100.00%	(612,250)	100.00%
	<b>Expense Total</b>	<b>(266,400)</b>	<b>100.00%</b>	<b>(372,590)</b>	<b>100.00%</b>	<b>(507,017)</b>	<b>100.00%</b>	<b>(489,000)</b>	<b>100.00%</b>	<b>(612,250)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>6,958,774</b>		<b>(223,149)</b>		<b>(305,174)</b>		<b>(340,867)</b>		<b>(479,890)</b>	
<b>Grand Total</b>		<b>787,291</b>		<b>619,413</b>		<b>668,360</b>		<b>329,369</b>		<b>131,125</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Glenview Ice Center  
Special Revenue Fund**

Fund # 26

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	7,000	0	2,017
	420	Programs & Instruction Revenue	1,019,957	979,468	993,677
	450	Admission Revenue	84,020	90,800	88,900
	460	Membership Revenue	19,000	17,500	19,500
	470	Rental & Lease Revenue	1,549,669	1,507,835	1,620,235
	498	Other Income	109,475	112,637	102,500
	499	Interfund Transfers In	148,295	148,295	132,360
<b>Revenue Total</b>			<b>2,937,416</b>	<b>2,856,535</b>	<b>2,959,189</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(1,005,475)	(1,036,000)	(1,055,431)
	512	Employee Benefit Expense	(127,064)	(143,564)	(127,519)
	520	Professional & Contractual Services Expense	(8,500)	(17,800)	(8,000)
	522	Professional & Contractual Services Expense	(162,629)	(165,929)	(156,554)
	535	Utility Expense	(426,406)	(415,430)	(461,781)
	540	Commodities & COGS Expense	(186,584)	(168,959)	(193,574)
	561	Maintenance & Repairs Expense	(189,864)	(194,364)	(189,180)
	575	Professional Training & Engagement Expense	(12,525)	(13,775)	(23,775)
	599	Interfund Transfers Out	(489,000)	(489,000)	(612,250)
<b>Expense Total</b>			<b>(2,608,047)</b>	<b>(2,644,821)</b>	<b>(2,828,064)</b>
<b>Grand Total</b>			<b>329,369</b>	<b>211,714</b>	<b>131,125</b>



**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Ice Center  
Special Revenue Fund**

Fund # 26

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>401000</b> Interest Income	(233)	2,438	7,000	0	2,017
	<b>401100</b> Interest Income	0	130,469	0	0	0
	Taxes and Interest Total	(233)	132,907	7,000	0	2,017
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	570,841	664,611	723,639	636,950	683,159
	<b>430500</b> League Revenue	234,698	229,401	223,103	252,303	230,303
	<b>440700</b> Special Event Revenue	68,952	65,844	73,215	90,215	80,215
	Programs & Instruction Revenue Total	874,491	959,856	1,019,957	979,468	993,677
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	80,634	87,658	84,020	90,800	88,900
	Admission Revenue Total	80,634	87,658	84,020	90,800	88,900
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	10,805	14,737	19,000	17,500	19,500
	Membership Revenue Total	10,805	14,737	19,000	17,500	19,500
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	1,484,140	1,457,352	1,485,300	1,455,300	1,554,000
	<b>471000</b> Facility Rental	0	94,923	0	0	0
	<b>475805</b> Equipment Rental	26,754	27,654	24,869	25,500	26,500
	<b>477000</b> Vending Lease	0	0	0	0	0
	<b>477100</b> Concession Lease	12,880	23,117	20,500	10,000	22,700
	<b>477200</b> Pro Shop Lease	16,608	16,608	19,000	17,035	17,035
	Rental & Lease Revenue Total	1,540,383	1,619,654	1,549,669	1,507,835	1,620,235
<b>498</b>	Other Income					
	<b>497000</b> Donations	77,653	147,637	97,637	97,637	87,500
	<b>498100</b> Advertising Income	0	8,950	12,000	15,000	15,000
	<b>498200</b> Other Sources	(4)	18,490	(162)	0	0
	Other Income Total	77,649	175,077	109,475	112,637	102,500
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	149,445	183,354	148,295	148,295	132,360
	Interfund Transfers In Total	149,445	183,354	148,295	148,295	132,360
<b>Revenue Total</b>		<b>2,733,174</b>	<b>3,173,244</b>	<b>2,937,416</b>	<b>2,856,535</b>	<b>2,959,189</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(319,811)	(470,546)	(511,011)	(551,011)	(495,501)
	<b>510010</b> Full Time Maintenance	(88,271)	(91,292)	(95,714)	(95,714)	(144,112)
	<b>510020</b> Full Time Clerical	(96,977)	(6,834)	0	0	0
	<b>510110</b> Part Time Maintenance	(2,799)	(1,260)	0	0	0
	<b>510120</b> Operations	(197,297)	(247,011)	(256,942)	(256,942)	(263,278)
	<b>510300</b> Program Wages	(102,698)	(106,608)	(114,865)	(110,190)	(116,017)
	<b>510380</b> Group Tour Wages	(14,988)	(15,452)	0	0	0

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Ice Center  
Special Revenue Fund**

Fund # 26

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>510</b>					
	<b>510500</b> League Wages	0	(19,934)	(21,073)	(17,773)	(30,523)
	<b>510700</b> Special Event Wages	(449)	(4,103)	(5,870)	(4,370)	(6,000)
	Salary & Wages Expense Total	(823,290)	(963,041)	(1,005,475)	(1,036,000)	(1,055,431)
	<b>512</b> Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(115,622)	(116,216)	(127,064)	(143,564)	(127,519)
	Employee Benefit Expense Total	(115,622)	(116,216)	(127,064)	(143,564)	(127,519)
	<b>520</b> Professional & Contractual Services Expense					
	<b>520100</b> Marketing	(1,597)	(3,257)	(3,500)	(3,500)	(6,000)
	<b>520200</b> Marketing: Brochure	(1,167)	(1,109)	(5,000)	(14,300)	(2,000)
	Professional & Contractual Services Expense Total	(2,764)	(4,366)	(8,500)	(17,800)	(8,000)
	<b>522</b> Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(6,979)	(2,447)	(2,990)	(2,940)	(2,940)
	<b>522300</b> Program Services	(45,288)	(99,913)	(61,309)	(50,059)	(62,284)
	<b>522500</b> League Services	(3,049)	(10,992)	(8,030)	(8,030)	(8,330)
	<b>522700</b> Special Event Services	(6,474)	(34,446)	(36,600)	(36,600)	(37,600)
	<b>522805</b> Rental Expense	(174)	(196)	(500)	(500)	(500)
	<b>522810</b> Postage	(3)	(60)	(300)	(300)	(300)
	<b>522820</b> Printing	(95)	(296)	(900)	(500)	(500)
	<b>522830</b> Bank Charges	(53,722)	(61,028)	(52,000)	(67,000)	(44,100)
	Professional & Contractual Services Expense Total	(115,783)	(209,379)	(162,629)	(165,929)	(156,554)
	<b>535</b> Utility Expense					
	<b>535100</b> Fuel/Heat	(69,719)	(119,838)	(81,150)	(131,150)	(102,000)
	<b>535200</b> Electricity	(268,345)	(210,712)	(311,000)	(256,000)	(324,000)
	<b>535300</b> Water	(31,070)	(15,907)	(22,781)	(17,100)	(23,920)
	<b>535400</b> Telephone	(5,731)	(5,633)	(6,780)	(6,780)	(6,720)
	<b>535500</b> Disposal	(3,454)	(4,208)	(4,695)	(4,400)	(5,141)
	Utility Expense Total	(378,319)	(356,299)	(426,406)	(415,430)	(461,781)
	<b>540</b> Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(4,533)	(4,252)	(6,000)	(4,500)	(6,500)
	<b>540010</b> Books and Subscriptions	0	0	(750)	(100)	(100)
	<b>540100</b> General Supplies	(38,847)	(56,477)	(61,625)	(61,625)	(66,625)
	<b>540190</b> Uniforms	(2,702)	(2,030)	(4,600)	(4,500)	(10,500)
	<b>540300</b> Program Supplies	(36,479)	(9,987)	(34,998)	(16,698)	(23,248)
	<b>540500</b> League Supplies	(2,029)	(14,175)	(14,500)	(9,625)	(14,790)
	<b>540700</b> Special Event Supplies	(8,540)	(28,004)	(36,461)	(35,761)	(36,886)
	<b>541100</b> Non-Capital Building Improvement	(11,122)	(8,070)	(5,000)	(5,000)	(8,000)
	<b>541200</b> Non-Capital Machinery & Equipment	(6,409)	(62,697)	(16,400)	(20,900)	(13,400)
	<b>541300</b> Non-Capital Land Improvement	(335)	0	(1,500)	(5,500)	(9,000)
	<b>541400</b> Non-Capital Furniture & Fixtures	(210)	(922)	(4,500)	(4,500)	(4,500)
	<b>541500</b> Non-Capital Intangibles	(1,250)	(21)	(250)	(250)	(25)
	Commodities & COGS Expense Total	(112,457)	(186,636)	(186,584)	(168,959)	(193,574)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(1,087)	(174)	(3,000)	(3,000)	(3,000)
	<b>561200</b> Machinery & Equipment Repairs	(7,153)	(18,971)	(16,000)	(16,000)	(16,000)
	<b>561400</b> Maintenance Services	(103,100)	(136,317)	(170,864)	(175,364)	(170,180)
	Maintenance & Repairs Expense Total	(111,340)	(155,462)	(189,864)	(194,364)	(189,180)

**Glenview Park District  
2024/2025 Fund Budget Report**

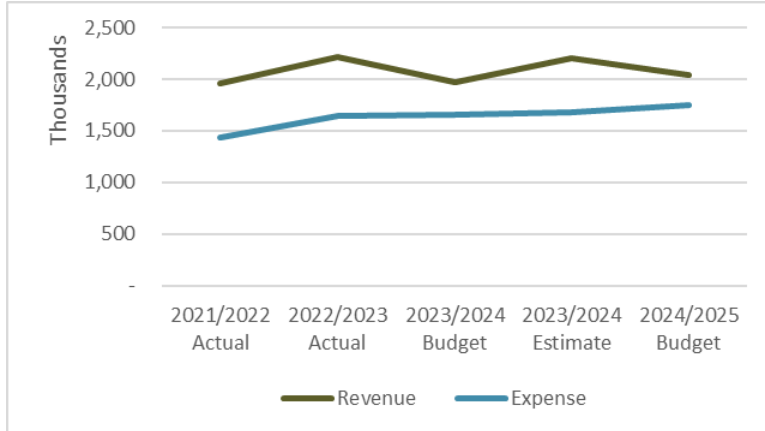
**Glenview Ice Center  
Special Revenue Fund**

Fund # 26

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(5,852)	(6,469)	(12,525)	(13,775)	(23,775)
	Professional Training & Engagement Expense Total	(5,852)	(6,469)	(12,525)	(13,775)	(23,775)
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(372,590)	(507,017)	(489,000)	(489,000)	(612,250)
	Interfund Transfers Out Total	(372,590)	(507,017)	(489,000)	(489,000)	(612,250)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	(56,245)	0	0	0	0
	<b>641200</b> Machinery & Equipment	(19,500)	0	0	0	0
	<b>641400</b> Furniture & Fixtures	0	0	0	0	0
	<b>641600</b> Architectural and Engineering	0	0	0	0	0
	Capital Purchases Total	(75,745)	0	0	0	0
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(2,113,761)</b>	<b>(2,504,885)</b>	<b>(2,608,047)</b>	<b>(2,644,821)</b>	<b>(2,828,064)</b>
<b>Grand Total</b>		<b>619,413</b>	<b>668,360</b>	<b>329,369</b>	<b>211,714</b>	<b>131,125</b>

# GLENVIEW TENNIS CLUB – FUND 27

The Glenview Tennis Club, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The Glenview Tennis Club budget includes six full-time positions: General Manager, Supervisor of Adult Leagues and Programs, Supervisor of Youth Programs, Building Custodian, and two Tennis Teaching Professionals. The budget also includes one part-time position eligible for health insurance benefits and one-fourth of the salary of the Division Director of Special Facilities.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	1,958,356	2,219,359	1,970,418	2,204,388	2,046,006	(158,382)	-7.18%
Expense	(1,433,093)	(1,647,303)	(1,661,707)	(1,674,014)	(1,748,943)	(74,929)	4.48%
<b>Grand Total</b>	<b>525,263</b>	<b>572,057</b>	<b>308,711</b>	<b>530,374</b>	<b>297,063</b>	<b>(233,311)</b>	<b>-43.99%</b>

Tennis participation continues to remain strong in all areas. The decrease in net income for the 2024/2025 budget is primarily due to the elimination of “transfer in” of revenue from Parks Services and Capital Development, the decrease in interest income and the increase of expenses for G &A and Capital Replacement.

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Interest Income	855	42,480	1,200	84,900	24,756	(60,144)	-70.84%
Sales	8,729	8,237	4,800	9,480	9,400	(80)	-0.84%
Programs and Instruction	1,413,741	1,485,701	1,404,000	1,549,000	1,575,000	26,000	1.68%
Special Events	-	14,231	1,500	4,200	5,450	1,250	29.76%
League	102,112	94,270	100,000	104,145	105,000	855	0.82%
Admissions	215,182	235,182	211,000	198,000	205,000	7,000	3.54%
Memberships	102,743	108,857	106,000	114,000	118,000	4,000	3.51%
Equipment Rental	980	135	-	-	-	-	-
Sales Lease	384	368	350	500	400	(100)	-20.00%
Service Fees	5,214	2,938	4,380	3,000	3,000	-	0.00%
Other Sources	10	4,361	-	(25)	-	25	-100.00%
Transfer In	108,406	222,598	137,188	137,188	-	(137,188)	-100.00%
<b>Grand Total</b>	<b>1,958,356</b>	<b>2,219,359</b>	<b>1,970,418</b>	<b>2,204,388</b>	<b>2,046,006</b>	<b>(158,382)</b>	<b>-7.18%</b>

# GLENVIEW TENNIS CLUB – FUND 27

## Interest Income

Interest Income is budgeted to decrease \$60,144 (70.84%). The decrease is due to conservative budgeting of revenue and an anticipated decline in interest rates.

## Programs and Instruction

Programs and instructional revenue are budgeted to increase \$26,000 (1.68%) over the projected revenue for 2023/2024. The increase is the result of slight fee increases. Currently group lesson participation and private lesson court time are near capacity.

## Admissions

Admission revenue is budgeted to increase \$7,000 (3.54%) over the projected revenue for 2023/2024. The increase is the result of fee increases. Court usage is high leaving minimal opportunities for an increase in the number of rentals. Daily admissions include court rental, permanent court times, and guest fees.

## Memberships

Membership revenue is budgeted to increase \$4,000 (3.51%) over the projected revenue for 2023/2024. The Increase reflects fee increases up to 4% and continued membership growth.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Transfer In Capital Development	-	100,000	35,000	35,000	-	(35,000)	-100.00%
Transfer In General & Admin	200	-	-	-	-	-	-
Transfer In Park Services	108,206	122,598	102,188	102,188	-	(102,188)	-100.00%
<b>Grand Total</b>	<b>108,406</b>	<b>222,598</b>	<b>137,188</b>	<b>137,188</b>	<b>-</b>	<b>(137,188)</b>	<b>-100.00%</b>

Transfers In are budgeted to decrease \$137,188 (100%) under the projected revenue for 2023/2024 budget. The Tennis Club will not receive any transfers from Park Services or Capital Development in the 2024/2025 budget as this is the final year of a multi-year plan.

# GLENVIEW TENNIS CLUB – FUND 27

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(929,496)	(1,024,318)	(1,014,365)	(1,033,465)	(1,056,652)	(23,187)	2.24%
Employee Benefits and Insurance	(90,805)	(86,731)	(85,753)	(85,753)	(129,519)	(43,766)	51.04%
Professional Services	(2,804)	(3,346)	(6,750)	(5,250)	(3,935)	1,315	-25.05%
Contractual Services	(80,831)	(94,944)	(101,800)	(99,545)	(96,245)	3,300	-3.32%
Utilities	(44,951)	(43,249)	(42,090)	(42,222)	(45,068)	(2,846)	6.74%
Commodities	(29,903)	(33,079)	(42,475)	(41,325)	(46,600)	(5,275)	12.76%
Cost of Goods Sold	(10,391)	(7,050)	(5,050)	(8,950)	(8,200)	750	-8.38%
Maintenance and Repairs	(15,587)	(13,801)	(34,854)	(20,784)	(25,954)	(5,170)	24.87%
Professional Training & Engagement	(690)	(4,074)	(4,770)	(4,920)	(5,070)	(150)	3.05%
Transfer Out	(226,442)	(295,234)	(275,400)	(275,400)	(313,900)	(38,500)	13.98%
Capital Purchases	-	(29,680)	(35,000)	(35,000)	(15,000)	20,000	-57.14%
Commodities (Non-Capital Purchases)	(1,193)	(11,796)	(13,400)	(21,400)	(2,800)	18,600	-86.92%
<b>Grand Total</b>	<b>(1,433,093)</b>	<b>(1,647,303)</b>	<b>(1,661,707)</b>	<b>(1,674,014)</b>	<b>(1,748,943)</b>	<b>(74,929)</b>	<b>4.48%</b>

### Salary and Wages

Salary and Wages are budgeted to increase \$23,187 (2.24%) over the projected expenses for 2023/2024. The increase reflects the impact of minimum wage and merit increases.

### Employee Benefits and Insurance

Employee Benefits and Insurance is budgeted to increase \$43,766 (51.04%) over the projected expenses for 2023/2024. The increase is due to a rate increase and employee changes in elected coverage for group insurance.

### Contractual Services

Contractual Services are budgeted to decrease \$3,300 (3.32%) under the projected expenses for 2023/2024. Bank Charges account for most of the Contractual Services expenses and are dependent on customer credit card use. While decreases in the outside events for the Championship Tennis Academy and General Special Event Services are budgeted, larger increases in Bank Charges and Special Services account for the overall increase.

### Commodities

Commodities are budgeted to increase by \$5,275 (12.76%) over the projected expenses for 2023/2024. Promotional giveaways (\$2,500) to generate sales and a 6.9% increase in the cost of tennis balls account for most of the added expenses.

### Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$5,170 (24.87%) over the projected expenses for 2023/2024 due to an increased cost for janitorial service to cover when our in-house maintenance position is out of the office.

# GLENVIEW TENNIS CLUB – FUND 27

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(65,000)	(85,000)	(85,000)	(85,000)	(95,000)	(10,000)	11.76%
Transfer Out General & Admin	(154,580)	(204,330)	(183,600)	(183,600)	(212,100)	(28,500)	15.52%
Transfer Out Park Services	(6,862)	(5,904)	(6,800)	(6,800)	(6,800)	-	0.00%
<b>Grand Total</b>	<b>(226,442)</b>	<b>(295,234)</b>	<b>(275,400)</b>	<b>(275,400)</b>	<b>(313,900)</b>	<b>(38,500)</b>	<b>13.98%</b>

Transfer Out is budgeted to increase \$38,500 (13.98%) over the projected expenses for 2023/2024. This is due to an increase in the transfer out to cover G&A expenses and in the capital replacement contribution as determined by the assets' costs, useful life, and timing of the replacement.

## Capital Improvements

The following capital improvement are included in the 2024/2025 Budget:

Court Levelness monitoring	\$15,000
<b>Total Capital Expenditures</b>	<b>\$15,000</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**Glenview Tennis Club  
Special Revenue Fund**

Fund # 27

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	311	0.03%	855	0.05%	42,480	2.13%	84,900	4.11%	24,756	1.21%
	410 Sales Revenue	7,066	0.61%	8,729	0.47%	8,237	0.41%	9,480	0.46%	9,400	0.46%
	420 Programs & Instruction Revenue	894,056	76.61%	1,521,067	82.22%	1,597,141	80.16%	1,660,345	80.32%	1,688,450	82.52%
	450 Admission Revenue	184,084	15.77%	215,182	11.63%	235,182	11.80%	198,000	9.58%	205,000	10.02%
	460 Membership Revenue	81,095	6.95%	102,743	5.55%	108,857	5.46%	114,000	5.51%	118,000	5.77%
	470 Rental & Lease Revenue	453	0.04%	1,364	0.07%	503	0.03%	500	0.02%	400	0.02%
	<b>Revenue Total</b>	<b>1,167,065</b>	<b>100.00%</b>	<b>1,849,940</b>	<b>100.00%</b>	<b>1,992,400</b>	<b>100.00%</b>	<b>2,067,225</b>	<b>100.00%</b>	<b>2,046,006</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(746,273)	77.86%	(929,496)	77.03%	(1,024,318)	77.46%	(1,033,465)	75.79%	(1,056,652)	74.41%
	512 Employee Benefit Expense	(86,574)	9.03%	(90,805)	7.53%	(86,731)	6.56%	(85,753)	6.29%	(129,519)	9.12%
	520 Professional & Contractual Services Expense	-	0.00%	(2,804)	0.23%	(3,346)	0.25%	(5,250)	0.39%	(3,935)	0.28%
	522 Professional & Contractual Services Expense	(49,905)	5.21%	(80,831)	6.70%	(94,944)	7.18%	(99,545)	7.30%	(96,245)	6.78%
	535 Utility Expense	(35,292)	3.68%	(44,951)	3.73%	(43,249)	3.27%	(42,222)	3.10%	(45,068)	3.17%
	540 Commodities & COGS Expense	(19,490)	2.03%	(31,095)	2.58%	(44,875)	3.39%	(62,725)	4.60%	(49,400)	3.48%
	545 Commodities & COGS Expense	(9,375)	0.98%	(10,390.83)	0.86%	(7,050)	0.53%	(8,950.00)	0.66%	(8,200)	0.58%
	561 Maintenance & Repairs Expense	(10,977)	1.15%	(15,587)	1.29%	(13,801)	1.04%	(20,784)	1.52%	(25,954)	1.83%
	575 Professional Training & Engagement Expense	(611)	0.06%	(690)	0.06%	(4,074)	0.31%	(4,920)	0.36%	(5,070)	0.36%
	<b>Expense Total</b>	<b>(958,497)</b>	<b>100.00%</b>	<b>(1,206,651)</b>	<b>100.00%</b>	<b>(1,322,389)</b>	<b>100.00%</b>	<b>(1,363,614)</b>	<b>100.00%</b>	<b>(1,420,043)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>208,568</b>		<b>643,289</b>		<b>670,012</b>		<b>703,611</b>		<b>625,963</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-		-		(29,680)	100.00%	(35,000)	100.00%	(15,000)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>(29,680)</b>	<b>100.00%</b>	<b>(35,000)</b>	<b>100.00%</b>	<b>(15,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>(29,680)</b>		<b>(35,000)</b>		<b>(15,000)</b>	



Glenview Park District  
2024/2025 Five Year Summary

Glenview Tennis Club  
Special Revenue Fund

Fund # 27

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	1,763	98.95%	10	0.01%	4,361	1.92%	(25)	-0.02%	-	
	499 Interfund Transfers In	19	1.05%	108,406	99.99%	222,598	98.08%	137,188	100.02%	-	
	<b>Revenue Total</b>	<b>1,781</b>	<b>100.00%</b>	<b>108,416</b>	<b>100.00%</b>	<b>226,959</b>	<b>100.00%</b>	<b>137,163</b>	<b>100.00%</b>	<b>-</b>	
<b>Expense</b>											
	599 Interfund Transfers Out	(217,900)	100.00%	(226,442)	100.00%	(295,234)	100.00%	(275,400)	100.00%	(313,900)	100.00%
	<b>Expense Total</b>	<b>(217,900)</b>	<b>100.00%</b>	<b>(226,442)</b>	<b>100.00%</b>	<b>(295,234)</b>	<b>100.00%</b>	<b>(275,400)</b>	<b>100.00%</b>	<b>(313,900)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(216,119)</b>		<b>(118,026)</b>		<b>(68,275)</b>		<b>(138,237)</b>		<b>(313,900)</b>	
<b>Grand Total</b>		<b>(7,551)</b>		<b>525,263</b>		<b>572,057</b>		<b>530,374</b>		<b>297,063</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Glenview Tennis Club  
Special Revenue Fund**

Fund # 27

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	84,900	1,200	24,756
	410	Sales Revenue	9,480	4,800	9,400
	420	Programs & Instruction Revenue	1,660,345	1,509,880	1,688,450
	450	Admission Revenue	198,000	211,000	205,000
	460	Membership Revenue	114,000	106,000	118,000
	470	Rental & Lease Revenue	500	350	400
	498	Other Income	(25)	0	0
	499	Interfund Transfers In	137,188	137,188	0
<b>Revenue Total</b>			<b>2,204,388</b>	<b>1,970,418</b>	<b>2,046,006</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(1,033,465)	(1,014,365)	(1,056,652)
	512	Employee Benefit Expense	(85,753)	(85,753)	(129,519)
	520	Professional & Contractual Services Expense	(5,250)	(6,750)	(3,935)
	522	Professional & Contractual Services Expense	(99,545)	(101,800)	(96,245)
	535	Utility Expense	(42,222)	(42,090)	(45,068)
	540	Commodities & COGS Expense	(62,725)	(55,875)	(49,400)
	545	Commodities & COGS Expense	(8,950)	(5,050)	(8,200)
	561	Maintenance & Repairs Expense	(20,784)	(34,854)	(25,954)
	575	Professional Training & Engagement Expense	(4,920)	(4,770)	(5,070)
	599	Interfund Transfers Out	(275,400)	(275,400)	(313,900)
	641	Capital Purchases	(35,000)	(35,000)	(15,000)
<b>Expense Total</b>			<b>(1,674,014)</b>	<b>(1,661,707)</b>	<b>(1,748,943)</b>
<b>Grand Total</b>			<b>530,374</b>	<b>308,711</b>	<b>297,063</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Tennis Club  
Special Revenue Fund**

Fund # 27

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account	Description	Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
<b>401000</b>	Interest Income	855	42,480	84,900	1,200	24,756
	Taxes and Interest Total	855	42,480	84,900	1,200	24,756
<b>410</b>	Sales Revenue					
<b>410200</b>	Merchandise Sales	1,228	3,475	4,000	1,000	4,000
<b>410210</b>	Ball Sales	2,357	2,781	3,280	2,400	3,200
<b>410220</b>	Racquet Sales	5,143	1,982	2,200	1,400	2,200
	Sales Revenue Total	8,729	8,237	9,480	4,800	9,400
<b>420</b>	Programs & Instruction Revenue					
<b>420300</b>	Program Revenue	1,029,003	1,037,200	1,135,000	1,066,000	1,154,000
<b>420320</b>	Individual Instruction	209,843	215,388	214,000	185,000	216,000
<b>420340</b>	Group Instruction	174,895	233,114	200,000	153,000	205,000
<b>430500</b>	League Revenue	102,112	94,270	104,145	100,000	105,000
<b>440700</b>	Special Event Revenue	0	14,231	4,200	1,500	5,450
<b>445800</b>	Other Service Revenue	64	16	0	80	0
<b>445802</b>	Other Service Revenue-Repair Service	5,150	2,922	3,000	4,300	3,000
	Programs & Instruction Revenue Total	1,521,067	1,597,141	1,660,345	1,509,880	1,688,450
<b>450</b>	Admission Revenue					
<b>450000</b>	Daily Admissions	215,182	235,182	198,000	211,000	205,000
	Admission Revenue Total	215,182	235,182	198,000	211,000	205,000
<b>460</b>	Membership Revenue					
<b>460000</b>	Memberships	102,743	108,857	114,000	106,000	118,000
	Membership Revenue Total	102,743	108,857	114,000	106,000	118,000
<b>470</b>	Rental & Lease Revenue					
<b>475805</b>	Equipment Rental	980	135	0	0	0
<b>477000</b>	Vending Lease	384	368	500	350	400
	Rental & Lease Revenue Total	1,364	503	500	350	400
<b>498</b>	Other Income					
<b>498200</b>	Other Sources	10	4,361	(25)	0	0
	Other Income Total	10	4,361	(25)	0	0
<b>499</b>	Interfund Transfers In					
<b>499000</b>	Transfer In	108,406	222,598	137,188	137,188	0
	Interfund Transfers In Total	108,406	222,598	137,188	137,188	0
<b>Revenue Total</b>		<b>1,958,356</b>	<b>2,219,359</b>	<b>2,204,388</b>	<b>1,970,418</b>	<b>2,046,006</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
<b>510000</b>	Salaries	(259,061)	(278,854)	(293,614)	(293,614)	(300,597)
<b>510010</b>	Full Time Maintenance	(61,508)	(64,586)	(68,751)	(68,751)	(70,455)
<b>510120</b>	Operations	(95,635)	(146,062)	(112,000)	(126,000)	(116,000)
<b>510300</b>	Program Wages	(312,988)	(318,225)	(320,000)	(326,500)	(329,000)

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Tennis Club  
Special Revenue Fund**

Fund # 27

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C Account	Description					
Expense	<b>510</b>					
	<b>510320</b>	Individual Instruction Wages	(115,136)	(115,998)	(124,000)	(125,000)
	<b>510340</b>	Group Instruction Wages	(77,899)	(90,899)	(102,500)	(102,500)
	<b>510500</b>	League Wages	(7,270)	(9,695)	(12,600)	(13,100)
		Salary & Wages Expense Total	(929,496)	(1,024,318)	(1,033,465)	(1,056,652)
	<b>512</b>	Employee Benefit Expense				
	<b>512000</b>	Insurance Expense: Health	(90,805)	(86,731)	(85,753)	(85,753)
		Employee Benefit Expense Total	(90,805)	(86,731)	(85,753)	(85,753)
	<b>520</b>	Professional & Contractual Services Expense				
	<b>520100</b>	Marketing	0	(181)	(250)	(250)
	<b>520200</b>	Marketing: Brochure	(2,804)	(3,165)	(5,000)	(6,500)
		Professional & Contractual Services Expense Total	(2,804)	(3,346)	(5,250)	(6,750)
	<b>522</b>	Professional & Contractual Services Expense				
	<b>522000</b>	Special Services	(2,464)	(6,141)	(8,100)	(8,100)
	<b>522300</b>	Program Services	(8,764)	(10,298)	(8,700)	(11,000)
	<b>522500</b>	League Services	(640)	(354)	(685)	(400)
	<b>522700</b>	Special Event Services	(53)	(4,739)	(1,750)	(2,000)
	<b>522805</b>	Rental Expense	0	(214)	(285)	(250)
	<b>522810</b>	Postage	(12)	(24)	(25)	(50)
	<b>522820</b>	Printing	(94)	0	0	0
	<b>522830</b>	Bank Charges	(68,805)	(73,174)	(80,000)	(80,000)
		Professional & Contractual Services Expense Total	(80,831)	(94,944)	(99,545)	(101,800)
	<b>535</b>	Utility Expense				
	<b>535100</b>	Fuel/Heat	(13,236)	(15,833)	(12,400)	(12,400)
	<b>535200</b>	Electricity	(23,697)	(19,324)	(21,000)	(21,000)
	<b>535300</b>	Water	(1,104)	(1,283)	(1,334)	(1,250)
	<b>535400</b>	Telephone	(5,851)	(5,718)	(6,240)	(6,240)
	<b>535500</b>	Disposal	(1,064)	(1,092)	(1,248)	(1,200)
		Utility Expense Total	(44,951)	(43,249)	(42,222)	(42,090)
	<b>540</b>	Commodities & COGS Expense				
	<b>540000</b>	Office Supplies	(1,355)	(1,335)	(1,500)	(1,500)
	<b>540100</b>	General Supplies	(8,030)	(6,562)	(7,500)	(10,500)
	<b>540190</b>	Uniforms	(1,345)	(765)	(2,125)	(2,125)
	<b>540300</b>	Program Supplies	(11,058)	(14,596)	(20,400)	(17,000)
	<b>540500</b>	League Supplies	(3,241)	(3,609)	(4,000)	(4,000)
	<b>540700</b>	Special Event Supplies	(1,692)	(2,999)	(3,100)	(4,950)
	<b>540802</b>	Repair Supplies	(3,181)	(3,214)	(2,700)	(2,400)
	<b>541100</b>	Non-Capital Building Improvement	0	(10,740)	(5,000)	(5,000)
	<b>541200</b>	Non-Capital Machinery & Equipment	(1,044)	(1,035)	(1,200)	(1,200)
	<b>541300</b>	Non-Capital Land Improvement	0	0	(8,500)	(500)
	<b>541400</b>	Non-Capital Furniture & Fixtures	(149)	0	(6,700)	(6,700)
	<b>541500</b>	Non-Capital Intangibles	0	(21)	0	0
		Commodities & COGS Expense Total	(31,095)	(44,875)	(62,725)	(55,875)
	<b>545</b>	Commodities & COGS Expense				
	<b>545200</b>	Merchandise Purchase	(1,542)	(1,771)	(3,700)	(1,750)
	<b>545210</b>	Ball Purchase	(5,086)	(4,340)	(2,950)	(2,100)
	<b>545220</b>	Racquet Purchase	(3,763)	(938)	(2,300)	(1,200)
		Commodities & COGS Expense Total	(10,391)	(7,050)	(8,950)	(5,050)

**Glenview Park District  
2024/2025 Fund Budget Report**

**Glenview Tennis Club  
Special Revenue Fund**

Fund # 27

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C Account	Description					
Expense	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(1,446)	(1,024)	(5,000)	(17,000)	(7,000)
	<b>561200</b> Machinery & Equipment Repairs	(856)	(2,148)	(3,000)	(3,000)	(3,000)
	<b>561400</b> Maintenance Services	(13,286)	(10,628)	(12,784)	(14,854)	(15,954)
	Maintenance & Repairs Expense Total	(15,587)	(13,801)	(20,784)	(34,854)	(25,954)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(690)	(4,074)	(4,920)	(4,770)	(5,070)
	Professional Training & Engagement Expense Total	(690)	(4,074)	(4,920)	(4,770)	(5,070)
	<b>594</b> Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(226,442)	(295,234)	(275,400)	(275,400)	(313,900)
	Interfund Transfers Out Total	(226,442)	(295,234)	(275,400)	(275,400)	(313,900)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	0	0
	<b>641600</b> Architectural and Engineering	0	(29,680)	(35,000)	(35,000)	(15,000)
	Capital Purchases Total	0	(29,680)	(35,000)	(35,000)	(15,000)
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(1,433,093)</b>	<b>(1,647,303)</b>	<b>(1,674,014)</b>	<b>(1,661,707)</b>	<b>(1,748,943)</b>
<b>Grand Total</b>		<b>525,263</b>	<b>572,057</b>	<b>530,374</b>	<b>308,711</b>	<b>297,063</b>

## Glenview Park District 2024/2025 Budget Summary

### Recreation (OUTDOOR POOLS AND RECREATION)

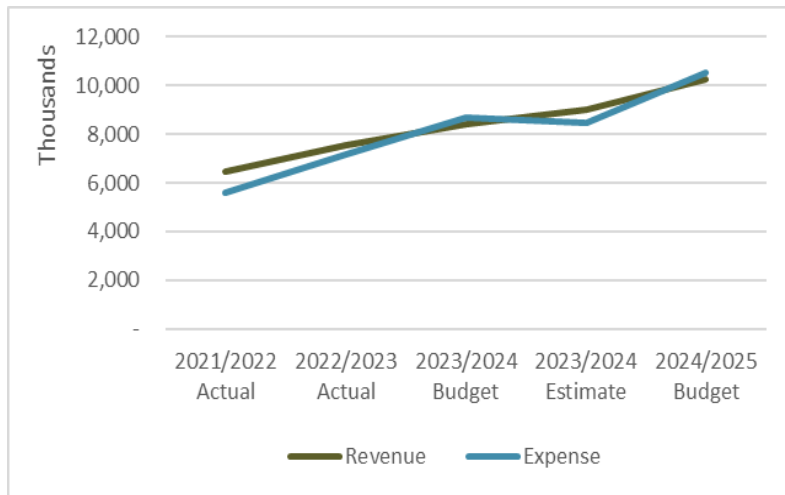
R/E	AcctSun Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>				
	400 Taxes and Interest	26,837,475	24,331,587	26,585,593
	410 Sales Revenue	729,677	685,426	730,148
	420 Programs & Instruction Revenue	7,291,098	6,907,302	7,725,568
	450 Admission Revenue	2,569,792	2,389,307	2,853,646
	460 Membership Revenue	2,724,727	2,484,934	2,794,883
	470 Rental & Lease Revenue	3,299,511	3,084,847	3,609,513
	491 Bond Proceeds	1,343,000	1,400,000	1,400,000
	493 Other Income	141,146	100,000	100,000
	498 Other Income	444,293	719,190	1,053,964
	499 Interfund Transfers In	17,286,571	17,893,303	17,082,669
<b>Revenue Total</b>		<b>62,667,290</b>	<b>59,995,896</b>	<b>63,935,984</b>
<b>Expense</b>				
	510 Salary & Wages Expense	(14,307,531)	(14,497,336)	(15,770,890)
	512 Employee Benefit Expense	(3,502,409)	(3,829,056)	(4,065,122)
	520 Professional & Contractual Services Expense	(481,335)	(528,295)	(451,360)
	522 Professional & Contractual Services Expense	(2,818,193)	(2,835,070)	(2,952,370)
	530 General & Liability Insurance Expense	(639,578)	(639,578)	(599,399)
	535 Utility Expense	(1,995,636)	(1,937,041)	(2,035,275)
	540 Commodities & COGS Expense	(2,994,594)	(2,919,847)	(3,194,235)
	545 Commodities & COGS Expense	(330,969)	(334,985)	(334,202)
	561 Maintenance & Repairs Expense	(2,131,374)	(2,106,587)	(2,316,440)
	575 Professional Training & Engagement Expense	(308,390)	(350,064)	(356,219)
	591 Debt Service	(5,392,820)	(5,392,820)	(5,391,230)
	599 Interfund Transfers Out	(17,592,518)	(17,883,018)	(17,056,759)
	641 Capital Purchases	(6,143,087)	(7,890,022)	(8,333,813)
<b>Expense Total</b>		<b>(58,638,434)</b>	<b>(61,143,719)</b>	<b>(62,857,315)</b>
<b>Grand Total</b>		<b>4,028,856</b>	<b>(1,147,823)</b>	<b>1,078,669</b>

	2023 ESTIMATED	2024 PROPOSED
<b>Beginning Cash Reserve</b>	<b>5,025,135</b>	<b>5,626,368</b>
<b>Ending Cash Reserve</b>	<b>5,626,368</b>	<b>5,350,312</b>
<b>Cash Reserve as a Percentage of Operating Expenses</b>		<b>58.21%</b>

(Does not reflect any funds committed in years beyond 2024/2025)

# RECREATION – FUND 31

The Recreation Fund accounts for all operations at Park Center as well as recreational programs held in the schools and parks throughout the community. Areas of service include youth and adult sports, summer camps and clinics, visual and performing arts, fitness, indoor aquatics, senior services, pre-school programming, special events, the dog park, and various other general interest programming. Rentals and the NorthShore University Health System, now Endeavor Health, lease also account for a large part of revenue.



The 2024/2025 Budget includes revenue increases to a facility fully operational and in some areas exceeding pre-pandemic operations. To better utilize the District aquatic facilities, summer swim lessons will continue to take place at Roosevelt Pool. Some camps will continue to offer a more flexible, weekly, or bi-weekly option. Fitness is anticipating increased memberships, personal

training sessions and group fitness participants. The current trend in fitness is continuing with a weekly, multi-faceted approach incorporating both flexibility and multiple platforms for the customer.

The 2024/2025 Budget includes a transfer in of \$35,000 for Capital Development to provide funding for Leisureships. The expense budget is increasing with increases to minimum wage, inflation, a fully staffed operation, two new full-time positions to assist with the management of growing program areas, and, five capital projects related to the Splash Landings Renovation project.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	6,437,294	7,524,287	8,380,268	8,994,192	10,252,288	1,258,095	13.99%
Expense	(5,611,822)	(7,170,331)	(8,653,018)	(8,461,609)	(10,528,344)	(2,066,735)	24.42%
<b>Grand Total</b>	<b>825,472</b>	<b>353,956</b>	<b>(272,750)</b>	<b>532,583</b>	<b>(276,056)</b>	<b>(808,640)</b>	<b>-151.83%</b>

# RECREATION – FUND 31

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	2,135,917	2,222,259	2,480,604	2,480,604	3,142,145	661,541	26.67%
Interest Income	4,046	147,190	5,000	242,900	70,840	(172,060)	-70.84%
Sales	229	228	250	300	250	(50)	-16.67%
Programs and Instruction	2,276,785	2,873,722	3,182,960	3,405,759	3,760,934	355,175	10.43%
Special Events	15,446	37,582	51,665	64,577	65,575	998	1.55%
Admissions	106,208	160,890	150,000	163,000	161,000	(2,000)	-1.23%
Memberships	940,611	1,092,447	1,410,030	1,604,930	1,834,258	229,328	14.29%
Facility Rental	724,426	781,937	629,889	847,803	1,053,113	205,310	24.22%
Equipment Rental	1,228	1,503	1,500	2,500	1,500	(1,000)	-40.00%
Sales Lease	4,181	9,493	7,200	11,469	9,000	(2,469)	-21.53%
Donations	163,485	68,574	14,000	28,994	16,000	(12,994)	-44.82%
Other Sources	13,982	24,372	34,278	35,197	29,378	(5,819)	-16.53%
Transfer In	50,750	104,090	412,892	106,160	108,295	2,135	2.01%
<b>Grand Total</b>	<b>6,437,294</b>	<b>7,524,287</b>	<b>8,380,268</b>	<b>8,994,192</b>	<b>10,252,288</b>	<b>1,258,095</b>	<b>13.99%</b>

### Taxes

Taxes are budgeted to increase \$661,541 (26.67%) over the projected revenue for 2023/2024. The tax revenue from the Recreation levy is allocated between the Recreation fund and the outdoor pools based on funding needs. In the 2024/2025 Budget, \$729,094 is being allocated to the outdoor pools to subsidize operations.

### Interest Income

Interest Income is budgeted to decrease \$172,060 (70.84%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

### Programs and Instruction

Programs and instruction are budgeted to increase \$355,175 (10.43%) over the projected revenue for 2023/2024. Fitness programs are anticipated to continue growing with an increase of \$88,762, and with the fitness goal to achieve 60% of pre-COVID revenue for personal training and group fitness programs. Early Childhood is expected to see more enrollment with \$163,080 in additional revenue with the opening of a fourth preschool room.

### Memberships

Memberships are budgeted to increase \$229,328 (14.29%) over the projected revenue for 2023/2024. Memberships have slowly increased while still offering Fitness on the Go (virtual platform for group exercise classes) to continue serving members who still are not comfortable working out at the Fitness Center or desire multiple interface options to meet their fitness goals. The 2024/2025 budget goal is to achieve 70% of pre-COVID memberships.



# RECREATION – FUND 31

## Facility Rentals

Facility Rentals are budgeted to increase \$205,310 (24.22%) over the projected revenue for 2023/2024. Park Center secured a weekly, multi-room rental on Sundays and Tuesdays, which had increased rental revenue. This rental agreement was renewed for 2024/2025 and will end in April 2025.

## Donations

Donations are budgeted to decrease \$12,994 (44.82%) less than the projected revenue for 2023/2024. In the 2024/2025 budget the PepsiCo donation is not being included due to the anticipated change in the Districts beverage agreement. There was also a delay in the accounting of a payment from 2022/2023 that was accounted for in the 2023/2024 fiscal year.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Capital Development	-	-	35,000	35,000	35,000	-	0.00%
Transfer In General & Admin	1,400	35,000	-	-	-	-	-
Transfer In Trust	49,350	69,090	71,160	71,160	73,295	2,135	3.00%
<b>Grand Total</b>	<b>50,750</b>	<b>104,090</b>	<b>412,892</b>	<b>106,160</b>	<b>108,295</b>	<b>2,135</b>	<b>2.01%</b>

Transfer In is budgeted to increase \$2,135 (2.01%) over projected revenues for 2023/2024

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(2,734,963)	(3,349,994)	(3,982,509)	(3,874,103)	(4,482,960)	(608,857)	15.72%
Employee Benefits and Insurance	(308,860)	(302,760)	(329,153)	(331,764)	(438,260)	(106,496)	32.10%
Professional Services	(53,267)	(65,753)	(147,650)	(132,260)	(115,015)	17,245	-13.04%
Contractual Services	(559,198)	(936,696)	(1,014,128)	(991,835)	(1,092,324)	(100,490)	10.13%
Utilities	(501,096)	(445,830)	(595,610)	(578,420)	(599,995)	(21,575)	3.73%
Commodities	(210,082)	(297,427)	(344,512)	(325,516)	(386,699)	(61,183)	18.80%
Cost of Goods Sold	(304)	-	(500)	(767)	(350)	417	-54.37%
Maintenance and Repairs	(282,605)	(288,645)	(341,115)	(336,235)	(369,225)	(32,990)	9.81%
Professional Training & Engagement	(19,423)	(40,906)	(57,617)	(51,210)	(66,724)	(15,514)	30.29%
Transfer Out	(918,431)	(1,382,717)	(1,523,675)	(1,523,675)	(2,321,791)	(798,116)	52.38%
Capital Purchases	-	-	(232,500)	(232,500)	(543,000)	(310,500)	133.55%
Commodities (Non-Capital Purchases)	(23,593)	(59,603)	(84,050)	(83,324)	(112,000)	(28,676)	34.42%
<b>Grand Total</b>	<b>(5,611,822)</b>	<b>(7,170,331)</b>	<b>(8,653,018)</b>	<b>(8,461,609)</b>	<b>(10,528,344)</b>	<b>(2,066,735)</b>	<b>24.42%</b>

## Salary and Wages

Salary and Wages are budgeted to increase \$608,857 (15.72%) over the projected expenses for 2023/2024. The majority of the increase is attributed to increases in part-time staff. Full-time wage adjustments that were made with the class and compensation study in the 2022/2023 budget and will continue to reflect within the salary accounts along with a 2024/2025 merit increase of 4.0%. The

2024/2025 Budget also includes two new full-time positions approved at the February 2024 Board meeting.

### **Employee Benefits and Insurance**

Employee Benefits and Insurance is budgeted to increase \$106,496 (32.10%) over the projected expenses for 2023/2024. The increase is primarily due to the addition of two approved full-time positions and anticipated rate increases.

### **Contractual Services**

Contractual Services are budgeted to increase \$100,490 (10.13%) over the projected expenses for 2023/2024. There are several accounts that contribute to the contractual services category, such as bank charges, contractual program instruction, field trips and food service for camps and preschool programming, entertainment for special events, architectural services, and holiday lighting for the building. Significant increases in this area include \$30,000 in food service expenses associated with increased preschool participation in existing classrooms and the opening of a fourth classroom, \$20,000 to accommodate growth in the summer theater camp program, and \$18,000 in field trip and food cost increases for Camp Funview.

### **Commodities**

Commodities are budgeted to increase \$61,183 (18.80%) over the projected expenses for 2023/2024. The majority of this increase can be attributed to increases in program supplies corresponding to increased programming and program revenue.

### **Maintenance and Repairs**

Maintenance and Repairs are budgeted to increase \$32,990 (9.81%) over the projected expenses for 2023/2024. Significant swings in budgeted amounts for this area compared to last year's budget include the addition of approximately \$20,000 for Microsoft 365 within the IT equipment maintenance account, \$7,000 to paint the fitness center, \$4,000 increases in fitness equipment service calls and the overall Park Center cleaning services.

### **Commodities (Non-Capital Purchases)**

Commodities (Non-Capital Purchases) is budgeted to increase \$28,676 (34.42%) over the projected expenses for 2023/2024. 2024/2025 expenses include Lakeview Room improvements, ADA items throughout the building, and picnic tables behind Park Center for camps.

# RECREATION – FUND 31

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Development	-	-	-	-	(422,406)	(422,406)	-
Transfer Out Capital Replacement	(180,000)	(380,000)	(425,000)	(425,000)	(600,000)	(175,000)	41.18%
Transfer Out General & Admin	(601,570)	(893,140)	(934,300)	(934,300)	(1,150,500)	(216,200)	23.14%
Transfer Out Park Services	(106,960)	(109,577)	(103,500)	(103,500)	(101,500)	2,000	-1.93%
Transfer Out Trust	(29,901)	-	(60,875)	(60,875)	(47,385)	13,490	-22.16%
<b>Grand Total</b>	<b>(918,431)</b>	<b>(1,382,717)</b>	<b>(1,523,675)</b>	<b>(1,523,675)</b>	<b>(2,321,791)</b>	<b>(798,116)</b>	<b>52.38%</b>

Transfers Out are budgeted to increase \$798,116 (52.38%) over the projected expenses for 2023/2024. In 2024/2025 a transfer to Capital Development of \$422,406 is budgeted as part of the District’s long-term financial plan; a portion of taxes levied in Recreation earmarked to fund Capital Development. The transfer to Capital Replacement is increasing due to additional items added to the Capital Replacement program, not previously accounted for, and the transfer to General & Admin is increasing based on the allocation of G&A expenses to each facility.

## Capital Purchases and Improvements

The following capital improvement are included in the 2024/2025 Budget:

Splash Landings Renovation (Architectural & Engineering)	\$468,000
Program Room Remodel	\$21,000
Stairwell Risers	\$15,000
Tent	\$15,000
Tables and Chairs	\$14,000
Fitness Floor Improvement	\$10,000
<b>Total Capital Expenditures</b>	<b>\$543,000</b>

Architectural & engineering services expenses are for the Splash Landings natatorium project. The District was awarded a \$2,800,000 PARC Grant from Illinois Department of Natural Resources that will offset almost 50% of all costs associated with the entire Splash Landings Renovation. The \$21,000 allocated for the Program Room Remodel is to transform Room 121 from an early childhood programming space to a multipurpose room to allow for expanded rentals and programs. Stairwell risers will be installed from the fitness center down to Splash Landings. A tent purchase will be made for camps and special event offerings, worn out tables and chairs will be replaced in some of the programming rooms, and in the fitness center the free weight area flooring will be replaced to help alleviate the noise of dropping weights.

**Glenview Park District  
2024/2025 Five Year Summary**

**Recreation  
Special Revenue Fund**

Fund # 31

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	1,840,828	39.04%	2,139,963	33.52%	2,369,449	31.94%	2,723,504	30.66%	3,212,985	31.67%
	410 Sales Revenue	45	0.00%	229	0.00%	228	0.00%	300	0.00%	250	0.00%
	420 Programs & Instruction Revenue	1,723,343	36.55%	2,292,231	35.91%	2,911,304	39.24%	3,470,336	39.07%	3,826,509	37.72%
	450 Admission Revenue	59,741	1.27%	106,208	1.66%	160,890	2.17%	163,000	1.84%	161,000	1.59%
	460 Membership Revenue	639,174	13.56%	940,611	14.73%	1,092,447	14.72%	1,604,930	18.07%	1,834,258	18.08%
	470 Rental & Lease Revenue	445,870	9.46%	729,834	11.43%	792,933	10.69%	861,772	9.70%	1,063,613	10.49%
	498 Other Income	6,077	0.13%	174,685	2.74%	91,874	1.24%	57,644	0.65%	45,100	0.44%
	<b>Revenue Total</b>	<b>4,715,077</b>	<b>100.00%</b>	<b>6,383,763</b>	<b>100.00%</b>	<b>7,419,125</b>	<b>100.00%</b>	<b>8,881,486</b>	<b>100.00%</b>	<b>10,143,715</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(2,213,420)	55.76%	(2,734,963)	58.27%	(3,349,994)	57.88%	(3,874,103)	57.78%	(4,482,960)	58.50%
	512 Employee Benefit Expense	(334,899)	8.44%	(308,860)	6.58%	(302,760)	5.23%	(331,764)	4.95%	(438,260)	5.72%
	520 Professional & Contractual Services Expense	(4,830)	0.12%	(53,267)	1.13%	(65,753)	1.14%	(132,260)	1.97%	(115,015)	1.50%
	522 Professional & Contractual Services Expense	(633,180)	15.95%	(559,198)	11.91%	(936,696)	16.18%	(991,835)	14.79%	(1,092,324)	14.25%
	535 Utility Expense	(438,614)	11.05%	(501,096)	10.68%	(445,830)	7.70%	(578,420)	8.63%	(599,995)	7.83%
	540 Commodities & COGS Expense	(179,666)	4.53%	(233,675)	4.98%	(357,030)	6.17%	(408,839)	6.10%	(498,699)	6.51%
	545 Commodities & COGS Expense	-	0.00%	(304.00)	0.01%	-	0.00%	(767.00)	0.01%	(350)	0.00%
	561 Maintenance & Repairs Expense	(156,317)	3.94%	(282,605)	6.02%	(288,645)	4.99%	(336,235)	5.01%	(369,225)	4.82%
	575 Professional Training & Engagement Expense	(8,521)	0.21%	(19,423)	0.41%	(40,906)	0.71%	(51,210)	0.76%	(66,724)	0.87%
	<b>Expense Total</b>	<b>(3,969,448)</b>	<b>100.00%</b>	<b>(4,693,391)</b>	<b>100.00%</b>	<b>(5,787,614)</b>	<b>100.00%</b>	<b>(6,705,434)</b>	<b>100.00%</b>	<b>(7,663,553)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>745,629</b>		<b>1,690,372</b>		<b>1,631,511</b>		<b>2,176,052</b>		<b>2,480,162</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-		-		-		(232,500)	100.00%	(543,000)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>(232,500)</b>	<b>100.00%</b>	<b>(543,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(232,500)</b>		<b>(543,000)</b>	

Glenview Park District  
2024/2025 Five Year Summary

Recreation  
Special Revenue Fund

Fund # 31

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	3,801	49.36%	2,782	5.20%	1,072	1.02%	6,547	5.81%	278	0.26%
	499 Interfund Transfers In	3,900	50.64%	50,750	94.80%	104,090	98.98%	106,160	94.19%	108,295	99.74%
	<b>Revenue Total</b>	<b>7,701</b>	<b>100.00%</b>	<b>53,532</b>	<b>100.00%</b>	<b>105,162</b>	<b>100.00%</b>	<b>112,707</b>	<b>100.00%</b>	<b>108,573</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(931,200)	100.00%	(918,431)	100.00%	(1,382,717)	100.00%	(1,523,675)	100.00%	(2,321,791)	100.00%
	<b>Expense Total</b>	<b>(931,200)</b>	<b>100.00%</b>	<b>(918,431)</b>	<b>100.00%</b>	<b>(1,382,717)</b>	<b>100.00%</b>	<b>(1,523,675)</b>	<b>100.00%</b>	<b>(2,321,791)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(923,499)</b>		<b>(864,899)</b>		<b>(1,277,554)</b>		<b>(1,410,968)</b>		<b>(2,213,218)</b>	
<b>Grand Total</b>		<b>(177,870)</b>		<b>825,472</b>		<b>353,956</b>		<b>532,583</b>		<b>(276,056)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Recreation  
Special Revenue Fund**

Fund # 31

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	2,723,504	2,485,604	3,212,985
	410	Sales Revenue	300	250	250
	420	Programs & Instruction Revenue	3,470,336	3,234,625	3,826,509
	450	Admission Revenue	163,000	150,000	161,000
	460	Membership Revenue	1,604,930	1,410,030	1,834,258
	470	Rental & Lease Revenue	861,772	638,589	1,063,613
	498	Other Income	64,191	48,278	45,378
	499	Interfund Transfers In	106,160	412,892	108,295
<b>Revenue Total</b>			<b>8,994,192</b>	<b>8,380,268</b>	<b>10,252,288</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(3,874,103)	(3,982,509)	(4,482,960)
	512	Employee Benefit Expense	(331,764)	(329,153)	(438,260)
	520	Professional & Contractual Services Expense	(132,260)	(147,650)	(115,015)
	522	Professional & Contractual Services Expense	(991,835)	(1,014,128)	(1,092,324)
	535	Utility Expense	(578,420)	(595,610)	(599,995)
	540	Commodities & COGS Expense	(408,839)	(428,562)	(498,699)
	545	Commodities & COGS Expense	(767)	(500)	(350)
	561	Maintenance & Repairs Expense	(336,235)	(341,115)	(369,225)
	575	Professional Training & Engagement Expense	(51,210)	(57,617)	(66,724)
	599	Interfund Transfers Out	(1,523,675)	(1,523,675)	(2,321,791)
	641	Capital Purchases	(232,500)	(232,500)	(543,000)
<b>Expense Total</b>			<b>(8,461,609)</b>	<b>(8,653,018)</b>	<b>(10,528,344)</b>
<b>Grand Total</b>			<b>532,583</b>	<b>(272,750)</b>	<b>(276,056)</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Recreation  
Special Revenue Fund**

Fund # 31

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	2,135,917	2,222,259	2,480,604	2,480,604	3,142,145
	<b>401000</b> Interest Income	4,046	144,566	242,900	5,000	70,840
	<b>401100</b> Interest Income	0	2,624	0	0	0
	Taxes and Interest Total	2,139,963	2,369,449	2,723,504	2,485,604	3,212,985
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	229	228	300	250	250
	Sales Revenue Total	229	228	300	250	250
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	1,824,542	2,387,541	2,871,986	2,646,630	3,250,731
	<b>420320</b> Individual Instruction	339,817	348,102	366,773	365,044	416,274
	<b>420340</b> Group Instruction	125,691	154,877	237,000	237,686	270,929
	<b>420360</b> Child Care Service	0	0	0	3,600	0
	<b>420395</b> Scholarships Awarded	(13,264)	(16,798)	(70,000)	(70,000)	(177,000)
	<b>440700</b> Special Event Revenue	15,446	37,582	64,577	51,665	65,575
	Programs & Instruction Revenue Total	2,292,231	2,911,304	3,470,336	3,234,625	3,826,509
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	106,208	160,890	163,000	150,000	161,000
	Admission Revenue Total	106,208	160,890	163,000	150,000	161,000
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	940,591	1,092,437	1,604,900	1,410,000	1,834,228
	<b>460100</b> Membership Replacement Fee	20	10	30	30	30
	Membership Revenue Total	940,611	1,092,447	1,604,930	1,410,030	1,834,258
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	721,426	769,533	845,103	627,189	1,050,313
	<b>470500</b> Locker Rental	3,000	3,930	2,700	2,700	2,800
	<b>471000</b> Facility Rental	0	8,474	0	0	0
	<b>475805</b> Equipment Rental	1,228	1,503	2,500	1,500	1,500
	<b>477000</b> Vending Lease	4,181	9,493	11,469	7,200	9,000
	Rental & Lease Revenue Total	729,834	792,933	861,772	638,589	1,063,613
<b>493</b>	Other Income					
	<b>493000</b> Gain on Disposal of Fixed Asset	0	0	0	0	0
	Other Income Total	0	0	0	0	0
<b>498</b>	Other Income					
	<b>497000</b> Donations	163,485	68,574	28,994	14,000	16,000
	<b>498000</b> Sponsorship Income	11,200	23,300	28,650	34,000	29,100
	<b>498200</b> Other Sources	2,782	1,072	6,547	278	278
	Other Income Total	177,467	92,946	64,191	48,278	45,378
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	50,750	104,090	106,160	412,892	108,295
	Interfund Transfers In Total	50,750	104,090	106,160	412,892	108,295
<b>Revenue Total</b>		<b>6,437,294</b>	<b>7,524,287</b>	<b>8,994,192</b>	<b>8,380,268</b>	<b>10,252,288</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Recreation  
Special Revenue Fund**

Fund # 31

C Account	Description	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Expense</b>						
<b>510</b>	<b>Salary &amp; Wages Expense</b>					
510000	Salaries	(1,001,206)	(1,075,681)	(1,208,071)	(1,215,172)	(1,265,617)
510010	Full Time Maintenance	(169,678)	(237,833)	(267,987)	(267,987)	(278,267)
510020	Full Time Clerical	(166,933)	(202,643)	(272,419)	(228,446)	(341,451)
510110	Part Time Maintenance	(10,306)	(16,015)	(24,514)	(31,814)	(34,644)
510120	Operations	(537,093)	(681,029)	(768,784)	(842,310)	(872,385)
510300	Program Wages	(450,865)	(665,341)	(784,929)	(849,227)	(1,092,723)
510305	Program Coordinator	(47,103)	(56,992)	(64,165)	(64,165)	(71,710)
510320	Individual Instruction Wages	(242,383)	(240,717)	(265,220)	(257,212)	(294,503)
510340	Group Instruction Wages	(105,982)	(168,487)	(203,430)	(203,430)	(216,810)
510360	Child Care Wages	0	0	0	(8,960)	0
510700	Special Event Wages	(3,415)	(5,255)	(14,585)	(13,786)	(14,850)
	Salary & Wages Expense Total	(2,734,963)	(3,349,994)	(3,874,103)	(3,982,509)	(4,482,960)
<b>512</b>	<b>Employee Benefit Expense</b>					
512000	Insurance Expense: Health	(308,860)	(302,760)	(331,764)	(329,153)	(438,260)
	Employee Benefit Expense Total	(308,860)	(302,760)	(331,764)	(329,153)	(438,260)
<b>520</b>	<b>Professional &amp; Contractual Services Expense</b>					
520100	Marketing	(27,101)	(28,135)	(60,780)	(60,250)	(72,875)
520200	Marketing: Brochure	(26,166)	(37,618)	(71,480)	(87,400)	(42,140)
	Professional & Contractual Services Expense Total	(53,267)	(65,753)	(132,260)	(147,650)	(115,015)
<b>522</b>	<b>Professional &amp; Contractual Services Expense</b>					
522000	Special Services	(38,845)	(30,735)	(79,655)	(74,006)	(50,050)
522300	Program Services	(339,515)	(627,546)	(618,034)	(648,451)	(729,461)
522700	Special Event Services	(13,250)	(36,408)	(52,639)	(47,795)	(57,928)
522805	Rental Expense	(5,646)	(7,500)	(6,680)	(8,430)	(9,855)
522810	Postage	(991)	(423)	(2,600)	(2,980)	(2,600)
522820	Printing	(366)	(2,576)	(2,130)	(2,370)	(2,430)
522830	Bank Charges	(160,586)	(231,508)	(230,096)	(230,096)	(240,000)
	Professional & Contractual Services Expense Total	(559,198)	(936,696)	(991,835)	(1,014,128)	(1,092,324)
<b>535</b>	<b>Utility Expense</b>					
535100	Fuel/Heat	(41,490)	(100,824)	(75,000)	(95,550)	(95,550)
535200	Electricity	(394,270)	(275,537)	(423,950)	(423,950)	(423,950)
535300	Water	(36,760)	(40,602)	(47,022)	(43,910)	(49,373)
535400	Telephone	(22,155)	(21,650)	(24,300)	(24,600)	(22,200)
535500	Disposal	(6,420)	(7,218)	(8,148)	(7,600)	(8,922)
	Utility Expense Total	(501,096)	(445,830)	(578,420)	(595,610)	(599,995)
<b>540</b>	<b>Commodities &amp; COGS Expense</b>					
540000	Office Supplies	(8,849)	(8,140)	(13,050)	(15,500)	(16,000)
540010	Books and Subscriptions	0	0	(1,220)	(400)	(10,759)
540100	General Supplies	(133,770)	(166,170)	(182,451)	(182,568)	(187,623)
540190	Uniforms	(6,035)	(10,818)	(14,250)	(15,808)	(18,431)
540300	Program Supplies	(56,371)	(96,649)	(90,420)	(108,621)	(128,891)
540700	Special Event Supplies	(5,056)	(15,651)	(24,125)	(21,615)	(24,995)
541100	Non-Capital Building Improvement	0	(1,082)	(48,250)	(48,250)	(65,000)
541200	Non-Capital Machinery & Equipment	(18,138)	(19,413)	(25,850)	(27,050)	(21,800)



**Glenview Park District  
2024/2025 Fund Budget Report**

**Recreation  
Special Revenue Fund**

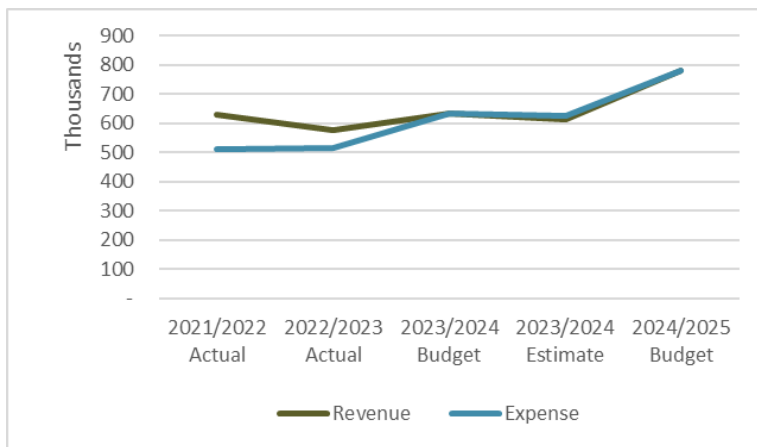
Fund # 31

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>540</b>					
	<b>541300</b> Non-Capital Land Improvement	(2,822)	(27,727)	(3,850)	(3,850)	(4,050)
	<b>541400</b> Non-Capital Furniture & Fixtures	(2,389)	(11,084)	(4,884)	(4,600)	(20,800)
	<b>541500</b> Non-Capital Intangibles	(244)	(297)	(490)	(300)	(350)
	Commodities & COGS Expense Total	(233,675)	(357,030)	(408,839)	(428,562)	(498,699)
	<b>545</b>					
	Commodities & COGS Expense					
	<b>545200</b> Merchandise Purchase	(304)	0	(767)	(500)	(350)
	Commodities & COGS Expense Total	(304)	0	(767)	(500)	(350)
	<b>561</b>					
	Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(27,413)	(46,475)	(48,150)	(51,440)	(62,100)
	<b>561200</b> Machinery & Equipment Repairs	(77,477)	(59,067)	(79,900)	(79,900)	(82,050)
	<b>561400</b> Maintenance Services	(177,715)	(183,103)	(208,185)	(209,775)	(225,075)
	Maintenance & Repairs Expense Total	(282,605)	(288,645)	(336,235)	(341,115)	(369,225)
	<b>575</b>					
	Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(19,423)	(40,906)	(51,210)	(57,617)	(66,724)
	Professional Training & Engagement Expense Total	(19,423)	(40,906)	(51,210)	(57,617)	(66,724)
	<b>594</b>					
	Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0
	<b>599</b>					
	Interfund Transfers Out					
	<b>599000</b> Transfer Out	(918,431)	(1,382,717)	(1,523,675)	(1,523,675)	(2,321,791)
	Interfund Transfers Out Total	(918,431)	(1,382,717)	(1,523,675)	(1,523,675)	(2,321,791)
	<b>641</b>					
	Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	0	(25,000)
	<b>641200</b> Machinery & Equipment	0	0	0	0	0
	<b>641300</b> Land Improvements	0	0	(184,000)	(184,000)	0
	<b>641400</b> Furniture & Fixtures	0	0	(48,500)	(48,500)	(50,000)
	<b>641600</b> Architectural and Engineering	0	0	0	0	(468,000)
	Capital Purchases Total	0	0	(232,500)	(232,500)	(543,000)
	<b>649</b>					
	Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(5,611,822)</b>	<b>(7,170,331)</b>	<b>(8,461,609)</b>	<b>(8,653,018)</b>	<b>(10,528,344)</b>
<b>Grand Total</b>		<b>825,472</b>	<b>353,956</b>	<b>532,583</b>	<b>(272,750)</b>	<b>(276,056)</b>

# ROOSEVELT POOL – FUND 32

The operation of the outdoor pools, Roosevelt Pool and Flick Pool, falls under the management of the Recreation Division. The outdoor pools have a short operating season that is highly dependent on the weather. This year, Roosevelt Pool is budgeted to be open 64 operating days and Flick Pool is budgeted to be open 81 days. Flick Pool enjoys a regional draw while Roosevelt Pool caters to more of a neighborhood resident base, especially to those families with younger children. Pools receive tax revenue to ensure that they operate at a break-even level.

As the performance of the pool is directly tied to weather, the budget can vary significantly. If it is a hot, dry summer, revenues and expenses will both increase with the expectation of a better financial



performance overall. If it is a cool, wet summer revenues will plummet and expenses will drop, although not as dramatically as revenue.

The 2024/2025 Budget will continue to offer group swim lessons, lap swim, and public swim similar to previous years.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	627,296	574,551	633,399	611,931	778,800	166,869	27.27%
Expense	(512,178)	(516,020)	(633,399)	(623,891)	(778,800)	(154,909)	24.83%
<b>Grand Total</b>	<b>115,117</b>	<b>58,531</b>	<b>-</b>	<b>(11,960)</b>	<b>-</b>	<b>11,960</b>	<b>-100.00%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	220,968	141,242	154,662	154,662	281,806	127,144	82.21%
Interest Income	225	9,286	250	15,300	4,450	(10,850)	-70.92%
Sales	8,915	18,518	26,250	17,316	20,850	3,534	20.41%
Programs and Instruction	149,580	143,747	178,646	160,000	197,164	37,164	23.23%
Admissions	47,900	38,237	48,000	44,489	49,230	4,742	10.66%
Memberships	194,100	219,603	218,791	213,846	219,000	5,154	2.41%
Facility Rental	5,485	4,100	6,800	6,400	6,300	(100)	-1.56%
Other Sources	123	(183)	-	(82)	-	82	-100.00%
<b>Grand Total</b>	<b>627,296</b>	<b>574,551</b>	<b>633,399</b>	<b>611,931</b>	<b>778,800</b>	<b>166,869</b>	<b>27.27%</b>

# ROOSEVELT POOL – FUND 32

## Taxes

Taxes are budgeted to increase \$127,144 (82.21%) over the projected revenue for 2023/2024. The tax revenue from the Recreation levy is allocated between the Recreation fund and the outdoor pools based on funding needs. Additional funding was needed in the 2024/2025 Budget to cover minimum wage increases and facility projects.

## Interest Income

Interest income is budgeted to decrease \$10,850 (70.92%) over the projected revenue for 2023/2024. The increase is due to conservatively budgeting and an anticipated decline in interest rates.

## Programs and Instruction

Programs and Instruction are budgeted to increase \$37,164 (23.23%) over the projected revenue for 2024/2025 due to a slight increase in fees and anticipated slight increase in enrollment. \$9,000 of this increase is attributed to an increase in enrollment of the Junior Lifeguard Program and \$27,000 is attributed to swim lessons.

## Admissions

Admissions are budgeted to increase \$4,742 (10.66%) over the projected revenue for 2024/2025 due to a slight increase in anticipated daily admissions.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(181,365)	(207,392)	(261,231)	(259,444)	(287,068)	(27,624)	10.65%
Employee Benefits and Insurance	(3,181)	(1,399)	(1,408)	(1,408)	(1,485)	(77)	5.47%
Professional Services	(4,415)	(5,451)	(8,375)	(6,000)	(7,275)	(1,275)	21.25%
Contractual Services	(13,786)	(20,076)	(18,759)	(17,259)	(26,745)	(9,486)	54.96%
Utilities	(60,866)	(36,042)	(66,350)	(57,270)	(64,099)	(6,829)	11.92%
Commodities	(27,038)	(40,876)	(50,257)	(47,970)	(63,624)	(15,654)	32.63%
Cost of Goods Sold	(3,679)	(12,899)	(15,100)	(11,600)	(11,400)	200	-1.72%
Maintenance and Repairs	(51,117)	(32,588)	(34,769)	(34,950)	(42,484)	(7,534)	21.56%
Professional Training & Engagement	(3,114)	(1,561)	(4,900)	(4,184)	(6,400)	(2,216)	52.98%
Transfer Out	(154,828)	(146,476)	(158,100)	(158,100)	(178,100)	(20,000)	12.65%
Capital Purchases	-	-	-	(13,897)	(10,500)	3,397	-24.44%
Commodities (Non-Capital Purchases)	(8,791)	(11,260)	(14,150)	(11,810)	(79,620)	(67,810)	574.17%
<b>Grand Total</b>	<b>(512,178)</b>	<b>(516,020)</b>	<b>(633,399)</b>	<b>(623,891)</b>	<b>(778,800)</b>	<b>(154,909)</b>	<b>24.83%</b>

## Salary and Wages

Salary and Wages are budgeted to increase \$27,624 (10.65%) over the projected expenses for 2024/2025. This is due to the increase in minimum wage and merit increases.

## Contractual Services

Contractual Services are budgeted to increase \$9,486 (54.96%) over the projected expenses for

# ROOSEVELT POOL – FUND 32

2023/2024. Most of this increase is due to bank charges as a result of the use of credit cards by facility patrons.

## Commodities

Commodities are budgeted to increase \$15,654 (32.63%) over the projected expenses for 2023/2024. The following items are budgeted in the 2024/2025 Budget: a small order of lifejackets, an online video interview platform subscription, an online form filing subscription, and an increase to chemical costs and food disposables.

## Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$7,534 (21.56%) over the projected expenses for 2023/2024. The rise in expenses is due to higher costs of components for the filter room parts and additional funds needed for the maintenance and repair of pool vacuums.

## Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$67,810 (574.17%) over the projected expenses for 2023/2024. The large increases are due to ADA projects, facility/activity play feature repairs, paver replacements and items that would previously be in capital replacement but no longer meet the criteria for a capital replacement item.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(70,000)	(50,000)	(55,000)	(55,000)	(55,000)	-	0.00%
Transfer Out General & Admin	(45,780)	(56,560)	(64,600)	(64,600)	(88,100)	(23,500)	36.38%
Transfer Out Park Services	(39,048)	(39,916)	(38,500)	(38,500)	(35,000)	3,500	-9.09%
<b>Grand Total</b>	<b>(154,828)</b>	<b>(146,476)</b>	<b>(158,100)</b>	<b>(158,100)</b>	<b>(178,100)</b>	<b>(20,000)</b>	<b>12.65%</b>

Transfers Out are budgeted to increase \$20,000 (12.65%) over the projected expenses for 2023/2024. This is due to an increase in G&A contributions based on the allocation of General and Administrative expenses to each facility. G&A contributions are calculated based on operating expenses.

## Capital Improvements

The following capital improvement are included in the 2024/2025 Budget:

Tile Replacement	\$10,500
<b>Total Capital Expenditures</b>	<b>\$10,500</b>

The tile replacement is for lap lanes on the bottom of the pool tank in the lap pool.

**Glenview Park District  
2024/2025 Five Year Summary**

**Roosevelt Pool  
Special Revenue Fund**

Fund # 32

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	270,978	100.01%	221,193	35.27%	150,527	26.19%	169,962	27.77%	286,256	36.76%
	410 Sales Revenue	-	0.00%	8,915	1.42%	18,518	3.22%	17,316	2.83%	20,850	2.68%
	420 Programs & Instruction Revenue	-	0.00%	149,580	23.85%	143,747	25.01%	160,000	26.14%	197,164	25.32%
	450 Admission Revenue	-	0.00%	47,900	7.64%	38,237	6.65%	44,489	7.27%	49,230	6.32%
	460 Membership Revenue	(16)	-0.01%	194,100	30.95%	219,603	38.21%	213,846	34.94%	219,000	28.12%
	470 Rental & Lease Revenue	-	0.00%	5,485	0.87%	4,100	0.71%	6,400	1.05%	6,300	0.81%
	<b>Revenue Total</b>	<b>270,962</b>	<b>100.00%</b>	<b>627,173</b>	<b>100.00%</b>	<b>574,733</b>	<b>100.00%</b>	<b>612,013</b>	<b>100.00%</b>	<b>778,800</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	-	0.00%	(181,365)	50.75%	(207,392)	56.12%	(259,444)	57.41%	(287,068)	48.64%
	512 Employee Benefit Expense	-	0.00%	(3,181)	0.89%	(1,399)	0.38%	(1,408)	0.31%	(1,485)	0.25%
	520 Professional & Contractual Services Expense	-	0.00%	(4,415)	1.24%	(5,451)	1.47%	(6,000)	1.33%	(7,275)	1.23%
	522 Professional & Contractual Services Expense	(2,921)	15.56%	(13,786)	3.86%	(20,076)	5.43%	(17,259)	3.82%	(26,745)	4.53%
	535 Utility Expense	(8,378)	44.64%	(60,866)	17.03%	(36,042)	9.75%	(57,270)	12.67%	(64,099)	10.86%
	540 Commodities & COGS Expense	(2,311)	12.31%	(35,829)	10.03%	(52,136)	14.11%	(59,780)	13.23%	(143,244)	24.27%
	545 Commodities & COGS Expense	-	0.00%	(3,678.72)	1.03%	(12,899)	3.49%	(11,600.00)	2.57%	(11,400)	1.93%
	561 Maintenance & Repairs Expense	(5,160)	27.49%	(51,117)	14.30%	(32,588)	8.82%	(34,950)	7.73%	(42,484)	7.20%
	575 Professional Training & Engagement Expense	-	0.00%	(3,114)	0.87%	(1,561)	0.42%	(4,184)	0.93%	(6,400)	1.08%
	<b>Expense Total</b>	<b>(18,770)</b>	<b>100.00%</b>	<b>(357,351)</b>	<b>100.00%</b>	<b>(369,544)</b>	<b>100.00%</b>	<b>(451,894)</b>	<b>100.00%</b>	<b>(590,200)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>252,192</b>		<b>269,822</b>		<b>205,189</b>		<b>160,119</b>		<b>188,600</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-		-		-		(13,897)	100.00%	(10,500)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>(13,897)</b>	<b>100.00%</b>	<b>(10,500)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(13,897)</b>		<b>(10,500)</b>	

Glenview Park District  
2024/2025 Five Year Summary

Roosevelt Pool  
Special Revenue Fund

Fund # 32

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	-		123	100.00%	(183)	100.00%	(82)	100.00%	-	
	<b>Revenue Total</b>	<b>-</b>		<b>123</b>	<b>100.00%</b>	<b>(183)</b>	<b>100.00%</b>	<b>(82)</b>	<b>100.00%</b>	<b>-</b>	
<b>Expense</b>											
	599 Interfund Transfers Out	(78,800)	100.00%	(154,828)	100.00%	(146,476)	100.00%	(158,100)	100.00%	(178,100)	100.00%
	<b>Expense Total</b>	<b>(78,800)</b>	<b>100.00%</b>	<b>(154,828)</b>	<b>100.00%</b>	<b>(146,476)</b>	<b>100.00%</b>	<b>(158,100)</b>	<b>100.00%</b>	<b>(178,100)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(78,800)</b>		<b>(154,705)</b>		<b>(146,658)</b>		<b>(158,182)</b>		<b>(178,100)</b>	
<b>Grand Total</b>		<b>173,392</b>		<b>115,117</b>		<b>58,531</b>		<b>(11,960)</b>		<b>0</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Roosevelt Pool  
Special Revenue Fund**

Fund # 32

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	169,962	154,912	286,256
	410	Sales Revenue	17,316	26,250	20,850
	420	Programs & Instruction Revenue	160,000	178,646	197,164
	450	Admission Revenue	44,489	48,000	49,230
	460	Membership Revenue	213,846	218,791	219,000
	470	Rental & Lease Revenue	6,400	6,800	6,300
	498	Other Income	(82)	0	0
<b>Revenue Total</b>			<b>611,931</b>	<b>633,399</b>	<b>778,800</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(259,444)	(261,231)	(287,068)
	512	Employee Benefit Expense	(1,408)	(1,408)	(1,485)
	520	Professional & Contractual Services Expense	(6,000)	(8,375)	(7,275)
	522	Professional & Contractual Services Expense	(17,259)	(18,759)	(26,745)
	535	Utility Expense	(57,270)	(66,350)	(64,099)
	540	Commodities & COGS Expense	(59,780)	(64,407)	(143,244)
	545	Commodities & COGS Expense	(11,600)	(15,100)	(11,400)
	561	Maintenance & Repairs Expense	(34,950)	(34,769)	(42,484)
	575	Professional Training & Engagement Expense	(4,184)	(4,900)	(6,400)
	599	Interfund Transfers Out	(158,100)	(158,100)	(178,100)
	641	Capital Purchases	(13,897)	0	(10,500)
<b>Expense Total</b>			<b>(623,891)</b>	<b>(633,399)</b>	<b>(778,800)</b>
<b>Grand Total</b>			<b>(11,960)</b>	<b>0</b>	<b>0</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Roosevelt Pool  
Special Revenue Fund**

Fund # 32

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	220,968	141,242	154,662	154,662	281,806
	<b>401000</b> Interest Income	225	9,286	15,300	250	4,450
	Taxes and Interest Total	221,193	150,527	169,962	154,912	286,256
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	208	142	276	250	300
	<b>410250</b> Food Service-Food & Nonalcoholic Beverag	8,707	18,376	17,041	26,000	20,550
	Sales Revenue Total	8,915	18,518	17,316	26,250	20,850
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	149,580	143,747	160,000	178,646	197,164
	Programs & Instruction Revenue Total	149,580	143,747	160,000	178,646	197,164
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	47,900	38,237	44,489	48,000	49,230
	Admission Revenue Total	47,900	38,237	44,489	48,000	49,230
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	194,100	219,588	213,846	218,791	219,000
	<b>460100</b> Membership Replacement Fee	0	15	0	0	0
	Membership Revenue Total	194,100	219,603	213,846	218,791	219,000
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	5,485	4,100	6,400	6,800	6,300
	Rental & Lease Revenue Total	5,485	4,100	6,400	6,800	6,300
<b>498</b>	Other Income					
	<b>498200</b> Other Sources	123	(183)	(82)	0	0
	Other Income Total	123	(183)	(82)	0	0
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	0	0	0	0	0
	Interfund Transfers In Total	0	0	0	0	0
<b>Revenue Total</b>		<b>627,296</b>	<b>574,551</b>	<b>611,931</b>	<b>633,399</b>	<b>778,800</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(15,688)	(15,888)	(17,164)	(17,164)	(24,764)
	<b>510120</b> Operations	(132,397)	(139,390)	(185,567)	(191,590)	(196,671)
	<b>510250</b> Food Service	(2,868)	(9,941)	(5,830)	(11,969)	(7,198)
	<b>510340</b> Group Instruction Wages	(30,412)	(42,173)	(50,883)	(40,508)	(58,435)
	Salary & Wages Expense Total	(181,365)	(207,392)	(259,444)	(261,231)	(287,068)
<b>512</b>	Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(3,181)	(1,399)	(1,408)	(1,408)	(1,485)
	Employee Benefit Expense Total	(3,181)	(1,399)	(1,408)	(1,408)	(1,485)



**Glenview Park District  
2024/2025 Fund Budget Report**

**Roosevelt Pool  
Special Revenue Fund**

Fund # 32

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C Account	Description					
Expense	<b>520</b> Professional & Contractual Services Expense					
	<b>520100</b> Marketing	(4,415)	(5,109)	(5,500)	(6,425)	(6,375)
	<b>520200</b> Marketing: Brochure	0	(342)	(500)	(1,950)	(900)
	Professional & Contractual Services Expense Total	(4,415)	(5,451)	(6,000)	(8,375)	(7,275)
	<b>522</b> Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(3,948)	(4,891)	(6,159)	(6,159)	(5,520)
	<b>522700</b> Special Event Services	0	0	0	0	(2,325)
	<b>522805</b> Rental Expense	0	(383)	(600)	(600)	(650)
	<b>522810</b> Postage	0	0	0	0	0
	<b>522820</b> Printing	0	0	0	0	0
	<b>522830</b> Bank Charges	(9,838)	(14,802)	(10,500)	(12,000)	(18,250)
	Professional & Contractual Services Expense Total	(13,786)	(20,076)	(17,259)	(18,759)	(26,745)
	<b>535</b> Utility Expense					
	<b>535100</b> Fuel/Heat	(5,425)	(6,317)	(16,200)	(13,150)	(14,465)
	<b>535200</b> Electricity	(12,986)	(7,924)	(9,000)	(15,100)	(15,100)
	<b>535300</b> Water	(34,531)	(14,284)	(22,903)	(30,000)	(24,048)
	<b>535400</b> Telephone	(5,991)	(5,912)	(6,000)	(6,000)	(6,240)
	<b>535500</b> Disposal	(1,934)	(1,605)	(3,167)	(2,100)	(4,246)
	Utility Expense Total	(60,866)	(36,042)	(57,270)	(66,350)	(64,099)
	<b>540</b> Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(327)	(587)	(1,400)	(900)	(1,000)
	<b>540010</b> Books and Subscriptions	0	0	0	0	(7,040)
	<b>540100</b> General Supplies	(19,011)	(25,840)	(35,300)	(36,125)	(44,357)
	<b>540190</b> Uniforms	(7,568)	(7,993)	(7,300)	(8,000)	(7,180)
	<b>540250</b> Food Service Disposables	(103)	(5,935)	(1,670)	(3,500)	(1,750)
	<b>540300</b> Program Supplies	(29)	(521)	(2,300)	(1,732)	(1,772)
	<b>540700</b> Special Event Supplies	0	0	0	0	(525)
	<b>541100</b> Non-Capital Building Improvement	0	(7,745)	(2,400)	0	(29,000)
	<b>541200</b> Non-Capital Machinery & Equipment	(7,231)	(2,322)	(8,500)	(13,200)	(19,850)
	<b>541300</b> Non-Capital Land Improvement	(800)	(800)	(800)	(800)	(26,270)
	<b>541400</b> Non-Capital Furniture & Fixtures	(760)	(285)	0	0	(4,050)
	<b>541500</b> Non-Capital Intangibles	0	(108)	(110)	(150)	(450)
	Commodities & COGS Expense Total	(35,829)	(52,136)	(59,780)	(64,407)	(143,244)
	<b>545</b> Commodities & COGS Expense					
	<b>545200</b> Merchandise Purchase	(88)	0	0	(100)	(100)
	<b>545250</b> Food Service-Food & Nonalcoholic Beverag	(3,591)	(12,899)	(11,600)	(15,000)	(11,300)
	Commodities & COGS Expense Total	(3,679)	(12,899)	(11,600)	(15,100)	(11,400)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(26,503)	(12,906)	(15,000)	(5,669)	(5,669)
	<b>561200</b> Machinery & Equipment Repairs	(8,675)	(7,955)	(6,200)	(11,800)	(13,600)
	<b>561400</b> Maintenance Services	(15,939)	(11,727)	(13,750)	(17,300)	(23,215)
	Maintenance & Repairs Expense Total	(51,117)	(32,588)	(34,950)	(34,769)	(42,484)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(3,114)	(1,561)	(4,184)	(4,900)	(6,400)
	Professional Training & Engagement Expense Total	(3,114)	(1,561)	(4,184)	(4,900)	(6,400)

Glenview Park District  
2024/2025 Fund Budget Report

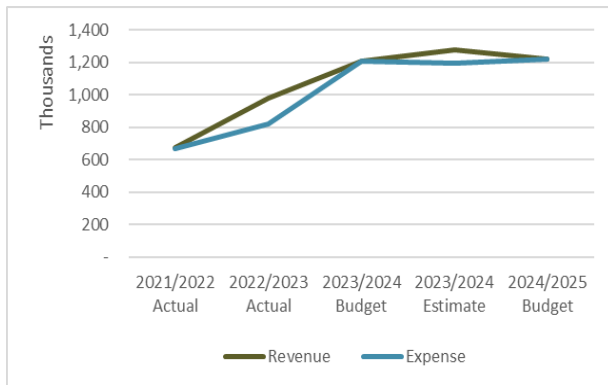
Roosevelt Pool  
Special Revenue Fund

Fund # 32

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
Expense	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(154,828)	(146,476)	(158,100)	(158,100)	(178,100)
	Interfund Transfers Out Total	(154,828)	(146,476)	(158,100)	(158,100)	(178,100)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	0	(10,500)
	<b>641200</b> Machinery & Equipment	0	0	(13,897)	0	0
	Capital Purchases Total	0	0	(13,897)	0	(10,500)
<b>Expense Total</b>		<b>(512,178)</b>	<b>(516,020)</b>	<b>(623,891)</b>	<b>(633,399)</b>	<b>(778,800)</b>
<b>Grand Total</b>		<b>115,117</b>	<b>58,531</b>	<b>(11,960)</b>	<b>0</b>	<b>0</b>

# FLICK POOL – FUND 33

The operation of the outdoor pools, Roosevelt Pool and Flick Pool, falls under the management of the Recreation Division. The outdoor pools have a short operating season that is highly dependent on the weather. This year, Roosevelt Pool is budgeted to be open 64 operating days and Flick Pool is budgeted to be open 81 days. Flick Pool enjoys a regional draw while Roosevelt Pool caters to more of a neighborhood resident base, especially to those families with younger children. Pools receive tax revenue to ensure that they operate at a break-even level.



As the performance of the pool is directly tied to weather, the budget can vary significantly. If it is a hot, dry summer, revenues and expenses will both increase with the expectation of a better financial performance overall. If it is a cool, wet summer revenues will plummet and expenses will drop, although not as dramatically as revenue. The 2024/2025 Budget includes a traditional Flick Pool operation consisting of pre and post season hours.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	674,045	981,066	1,206,351	1,274,755	1,217,539	(57,216)	-4.49%
Expense	(668,970)	(819,780)	(1,206,351)	(1,194,144)	(1,217,539)	(23,395)	1.96%
<b>Grand Total</b>	<b>5,075</b>	<b>161,287</b>	<b>-</b>	<b>80,610</b>	<b>-</b>	<b>(80,610)</b>	<b>-100.00%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	105,646	335,946	545,258	545,258	447,288	(97,970)	-17.97%
Interest Income	221	11,870	300	22,000	6,414	(15,586)	-70.85%
Sales	97,165	108,039	135,250	131,513	141,979	10,466	7.96%
Programs and Instruction	15,334	25,553	21,648	33,187	35,250	2,063	6.22%
Admissions	246,901	266,923	269,607	303,213	329,966	26,753	8.82%
Memberships	194,276	219,642	218,788	216,052	219,000	2,948	1.36%
Facility Rental	14,830	13,300	15,500	17,905	37,642	19,738	110.24%
Other Sources	(328)	(206)	-	5,627	-	(5,627)	-100.00%
<b>Grand Total</b>	<b>674,045</b>	<b>981,066</b>	<b>1,206,351</b>	<b>1,274,755</b>	<b>1,217,539</b>	<b>(57,216)</b>	<b>-4.49%</b>

# FLICK POOL – FUND 33

## Taxes

Taxes are budgeted to decrease \$97,970 (17.97%) under the projected revenue for 2023/2024. The tax revenue from the Recreation levy is allocated between the Recreation fund and the outdoor pools based on funding needs.

## Interest Income

Interest Income is budgeted to decrease \$15,586 (70.85%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

## Sales

Sales are budgeted to increase \$10,466 (7.96%) over the projected revenue for 2023/2024 due to an anticipated increase in concession sales and a slight increase in menu prices.

## Admissions

Admissions are budgeted to increase \$26,753 (8.82%) over the projected revenue for 2023/2024. For 2024/2025 there will be an additional middle school night and an increase in group outing bookings.

## Facility Rental

Facility Rentals are budgeted to increase \$19,738 (110.24%) over the projected revenue for 2023/2024. For 2024/2025, additional revenue is planned from events and programs utilizing the Wibit inflatable obstacle course.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(304,455)	(399,619)	(421,201)	(421,886)	(475,961)	(54,075)	12.82%
Employee Benefits and Insurance	(3,218)	(1,468)	(1,408)	(1,408)	(1,485)	(77)	5.47%
Professional Services	(4,906)	(5,490)	(8,875)	(8,850)	(7,825)	1,025	-11.58%
Contractual Services	(21,112)	(30,014)	(32,600)	(29,650)	(35,995)	(6,345)	21.40%
Utilities	(69,310)	(85,425)	(102,100)	(118,995)	(120,595)	(1,600)	1.34%
Commodities	(48,803)	(48,694)	(58,717)	(73,500)	(88,767)	(15,267)	20.77%
Cost of Goods Sold	(29,528)	(53,329)	(53,600)	(51,500)	(56,175)	(4,675)	9.08%
Maintenance and Repairs	(23,386)	(37,140)	(44,350)	(74,301)	(56,516)	17,785	-23.94%
Professional Training & Engagement	(3,952)	(1,486)	(5,100)	(5,618)	(6,850)	(1,232)	21.93%
Transfer Out	(154,888)	(144,776)	(225,600)	(225,600)	(247,000)	(21,400)	9.49%
Capital Purchases	-	-	(82,000)	(45,886)	(32,750)	13,136	-28.63%
Commodities (Non-Capital Purchases)	(5,414)	(12,338)	(170,800)	(136,950)	(87,620)	49,330	-36.02%
<b>Grand Total</b>	<b>(668,970)</b>	<b>(819,780)</b>	<b>(1,206,351)</b>	<b>(1,194,144)</b>	<b>(1,217,539)</b>	<b>(23,395)</b>	<b>1.96%</b>

### **Salary and Wages**

Salary and Wages are budgeted to increase \$54,075 (12.82%) over the projected expenses for 2023/2024. This is due to the increase in minimum wage and Flick Pool continuing to being open for pre and post season hours.

### **Contractual Services**

Contractual Services is increasing \$6,345 (21.40%) over the projected expenses for 2023/2024. This increase is associated with an anticipated increase in bank charges.

### **Commodities**

Commodities are budgeted to increase \$15,267 (20.77%) over the projected expenses for 2023/2024. For 2024/2025 Budget the following items have been budgeted for: a small order of lifejackets, online video interview platform subscription, online form filing subscription, and increase to chemical costs and food disposables.

### **Cost of Goods**

Cost of Goods is increasing \$4,675 (9.08%) over the projected expenses for 2023/2024. This is due to increased food costs, associated with higher food prices and larger food orders to accommodate an anticipated increase in sales for the 2024/2025 food and beverage operation.

### **Maintenance and Repairs**

Maintenance and Repairs are budgeted to decrease \$17,785 (23.94%) under the projected expenses for 2023/2024. This is due to expenses related to the repair of filter pumps and motors were accounted for in the 2023/2024 fiscal year.

### **Commodities (Non-Capital Purchases)**

Commodities (Non-Capital Purchases) are budgeted to decrease \$49,330 (36.02%) under the projected expenses for 2023/2024. This account fluctuates based on the projects planned for the year. The 2024/2025 budget includes some pool chair replacements, concession furniture, technology replacements and a digital menu board.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(50,000)	(1,000)	(65,000)	(65,000)	(65,000)	-	0.00%
Transfer Out General & Admin	(65,860)	(103,910)	(122,100)	(122,100)	(140,000)	(17,900)	14.66%
Transfer Out Park Services	(39,028)	(39,866)	(38,500)	(38,500)	(42,000)	(3,500)	9.09%
<b>Grand Total</b>	<b>(154,888)</b>	<b>(144,776)</b>	<b>(225,600)</b>	<b>(225,600)</b>	<b>(247,000)</b>	<b>(21,400)</b>	<b>9.49%</b>

Transfers Out are budgeted to increase \$21,400 (9.49%) over the projected expenses for 2023/2024. In 2024/2025 the Capital Replacement transfer remained the same at \$65,000. Transfers to General & Admin are increasing based on the allocation of G&A expenses to each facility.

## Capital Purchase and Improvements

The following capital improvements are included in the 2024/2025 operating budget:

Tile Replacement	\$13,750
Lifeguard Breakroom Floor	\$13,000
Wibit Inflatable Obstacle Course Element	\$6,000
<b>Total Capital Expenditures</b>	<b>\$32,750</b>

The tile replacement is for lap lanes on the bottom of the pool tank in the lap pool. The Lifeguard breakroom floor will be coated to prevent slipping hazards and an additional Wibit inflatable obstacle piece will be purchased to add to the already popular inflatable introduced during the 2023 season, while providing more variety with this offering.

**Glenview Park District  
2024/2025 Five Year Summary**

**Flick Pool  
Special Revenue Fund**

Fund # 33

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	178,925	65.34%	105,867	15.70%	347,816	35.45%	567,258	44.70%	453,702	37.26%
	410 Sales Revenue	235	0.09%	97,165	14.41%	108,039	11.01%	131,513	10.36%	141,979	11.66%
	420 Programs & Instruction Revenue	-	0.00%	15,334	2.27%	25,553	2.60%	33,187	2.61%	35,250	2.90%
	450 Admission Revenue	51,082	18.65%	246,901	36.61%	266,923	27.20%	303,213	23.89%	329,966	27.10%
	460 Membership Revenue	43,596	15.92%	194,276	28.81%	219,642	22.38%	216,052	17.02%	219,000	17.99%
	470 Rental & Lease Revenue	3	0.00%	14,830	2.20%	13,300	1.36%	17,905	1.41%	37,642	3.09%
	<b>Revenue Total</b>	<b>273,841</b>	<b>100.00%</b>	<b>674,373</b>	<b>100.00%</b>	<b>981,272</b>	<b>100.00%</b>	<b>1,269,128</b>	<b>100.00%</b>	<b>1,217,539</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(180,504)	60.22%	(304,455)	59.22%	(399,619)	59.20%	(421,886)	45.73%	(475,961)	50.75%
	512 Employee Benefit Expense	(8,633)	2.88%	(3,218)	0.63%	(1,468)	0.22%	(1,408)	0.15%	(1,485)	0.16%
	520 Professional & Contractual Services Expense	-	0.00%	(4,906)	0.95%	(5,490)	0.81%	(8,850)	0.96%	(7,825)	0.83%
	522 Professional & Contractual Services Expense	(10,587)	3.53%	(21,112)	4.11%	(30,014)	4.45%	(29,650)	3.21%	(35,995)	3.84%
	535 Utility Expense	(49,217)	16.42%	(69,310)	13.48%	(85,425)	12.66%	(118,995)	12.90%	(120,595)	12.86%
	540 Commodities & COGS Expense	(18,777)	6.26%	(54,217)	10.55%	(61,032)	9.04%	(210,450)	22.81%	(176,387)	18.81%
	545 Commodities & COGS Expense	(1,827)	0.61%	(29,527.53)	5.74%	(53,329)	7.90%	(51,500.00)	5.58%	(56,175)	5.99%
	561 Maintenance & Repairs Expense	(29,450)	9.82%	(23,386)	4.55%	(37,140)	5.50%	(74,301)	8.05%	(56,516)	6.03%
	575 Professional Training & Engagement Expense	(754)	0.25%	(3,952)	0.77%	(1,486)	0.22%	(5,618)	0.61%	(6,850)	0.73%
	<b>Expense Total</b>	<b>(299,749)</b>	<b>100.00%</b>	<b>(514,083)</b>	<b>100.00%</b>	<b>(675,003)</b>	<b>100.00%</b>	<b>(922,658)</b>	<b>100.00%</b>	<b>(937,789)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>(25,908)</b>		<b>160,290</b>		<b>306,269</b>		<b>346,470</b>		<b>279,750</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-	-	-	-	-	-	(45,886)	100.00%	(32,750)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>(45,886)</b>	<b>100.00%</b>	<b>(32,750)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(45,886)</b>		<b>(32,750)</b>	

Glenview Park District  
2024/2025 Five Year Summary

Flick Pool  
Special Revenue Fund

Fund # 33

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	110	100.00%	(328)	100.00%	(206)	100.00%	5,627	100.00%	-	
	<b>Revenue Total</b>	<b>110</b>	<b>100.00%</b>	<b>(328)</b>	<b>100.00%</b>	<b>(206)</b>	<b>100.00%</b>	<b>5,627</b>	<b>100.00%</b>	<b>-</b>	
<b>Expense</b>											
	599 Interfund Transfers Out	(140,500)	100.00%	(154,888)	100.00%	(144,776)	100.00%	(225,600)	100.00%	(247,000)	100.00%
	<b>Expense Total</b>	<b>(140,500)</b>	<b>100.00%</b>	<b>(154,888)</b>	<b>100.00%</b>	<b>(144,776)</b>	<b>100.00%</b>	<b>(225,600)</b>	<b>100.00%</b>	<b>(247,000)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(140,390)</b>		<b>(155,215)</b>		<b>(144,982)</b>		<b>(219,973)</b>		<b>(247,000)</b>	
<b>Grand Total</b>		<b>(166,298)</b>		<b>5,075</b>		<b>161,287</b>		<b>80,610</b>		<b>0</b>	



**Glenview Park District  
2024/2025 Budget Summary**

**Flick Pool  
Special Revenue Fund**

Fund # 33

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	567,258	545,558	453,702
	410	Sales Revenue	131,513	135,250	141,979
	420	Programs & Instruction Revenue	33,187	21,648	35,250
	450	Admission Revenue	303,213	269,607	329,966
	460	Membership Revenue	216,052	218,788	219,000
	470	Rental & Lease Revenue	17,905	15,500	37,642
	498	Other Income	5,627	0	0
<b>Revenue Total</b>			<b>1,274,755</b>	<b>1,206,351</b>	<b>1,217,539</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(421,886)	(421,201)	(475,961)
	512	Employee Benefit Expense	(1,408)	(1,408)	(1,485)
	520	Professional & Contractual Services Expense	(8,850)	(8,875)	(7,825)
	522	Professional & Contractual Services Expense	(29,650)	(32,600)	(35,995)
	535	Utility Expense	(118,995)	(102,100)	(120,595)
	540	Commodities & COGS Expense	(210,450)	(229,517)	(176,387)
	545	Commodities & COGS Expense	(51,500)	(53,600)	(56,175)
	561	Maintenance & Repairs Expense	(74,301)	(44,350)	(56,516)
	575	Professional Training & Engagement Expense	(5,618)	(5,100)	(6,850)
	599	Interfund Transfers Out	(225,600)	(225,600)	(247,000)
	641	Capital Purchases	(45,886)	(82,000)	(32,750)
<b>Expense Total</b>			<b>(1,194,144)</b>	<b>(1,206,351)</b>	<b>(1,217,539)</b>
<b>Grand Total</b>			<b>80,610</b>	<b>0</b>	<b>0</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Flick Pool  
Special Revenue Fund**

Fund # 33

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	105,646	335,946	545,258	545,258	447,288
	<b>401000</b> Interest Income	221	11,870	22,000	300	6,414
	Taxes and Interest Total	105,867	347,816	567,258	545,558	453,702
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	126	313	135	250	250
	<b>410250</b> Food Service-Food & Nonalcoholic Beverag	97,039	107,726	131,379	135,000	141,729
	Sales Revenue Total	97,165	108,039	131,513	135,250	141,979
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	1,768	14,336	13,355	9,640	14,250
	<b>420320</b> Individual Instruction	13,566	11,217	19,832	12,008	21,000
	Programs & Instruction Revenue Total	15,334	25,553	33,187	21,648	35,250
<b>450</b>	Admission Revenue					
	<b>450000</b> Daily Admissions	246,901	266,923	303,213	269,607	329,966
	Admission Revenue Total	246,901	266,923	303,213	269,607	329,966
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	194,276	219,627	216,052	218,788	219,000
	<b>460100</b> Membership Replacement Fee	0	15	0	0	0
	Membership Revenue Total	194,276	219,642	216,052	218,788	219,000
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	14,830	13,300	17,905	15,500	37,642
	<b>475805</b> Equipment Rental	0	0	0	0	0
	Rental & Lease Revenue Total	14,830	13,300	17,905	15,500	37,642
<b>498</b>	Other Income					
	<b>498200</b> Other Sources	(328)	(206)	5,627	0	0
	Other Income Total	(328)	(206)	5,627	0	0
<b>Revenue Total</b>		<b>674,045</b>	<b>981,066</b>	<b>1,274,755</b>	<b>1,206,351</b>	<b>1,217,539</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(15,688)	(15,888)	(17,164)	(17,164)	(24,906)
	<b>510120</b> Operations	(266,864)	(341,123)	(341,081)	(340,286)	(380,287)
	<b>510250</b> Food Service	(17,293)	(37,553)	(54,930)	(59,499)	(61,968)
	<b>510320</b> Individual Instruction Wages	(4,609)	(5,055)	(8,711)	(4,252)	(8,800)
	Salary & Wages Expense Total	(304,455)	(399,619)	(421,886)	(421,201)	(475,961)
<b>512</b>	Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(3,218)	(1,468)	(1,408)	(1,408)	(1,485)
	Employee Benefit Expense Total	(3,218)	(1,468)	(1,408)	(1,408)	(1,485)
<b>520</b>	Professional & Contractual Services Expense					
	<b>520100</b> Marketing	(4,906)	(5,148)	(6,900)	(6,925)	(6,925)

**Glenview Park District  
2024/2025 Fund Budget Report**

**Flick Pool  
Special Revenue Fund**

Fund # 33

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>520</b>					
	<b>520200</b> Marketing: Brochure	0	(342)	(1,950)	(1,950)	(900)
	Professional & Contractual Services Expense Total	(4,906)	(5,490)	(8,850)	(8,875)	(7,825)
	<b>522</b> Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(3,937)	(6,196)	(7,100)	(7,100)	(5,570)
	<b>522700</b> Special Event Services	0	0	0	0	(2,325)
	<b>522805</b> Rental Expense	0	(2,597)	(550)	(3,500)	(850)
	<b>522810</b> Postage	0	0	0	0	0
	<b>522820</b> Printing	0	0	0	0	0
	<b>522830</b> Bank Charges	(17,175)	(21,220)	(22,000)	(22,000)	(27,250)
	Professional & Contractual Services Expense Total	(21,112)	(30,014)	(29,650)	(32,600)	(35,995)
	<b>535</b> Utility Expense					
	<b>535100</b> Fuel/Heat	(14,080)	(36,151)	(38,400)	(38,400)	(40,320)
	<b>535200</b> Electricity	(26,834)	(17,995)	(32,000)	(28,680)	(28,000)
	<b>535300</b> Water	(20,259)	(23,540)	(38,460)	(26,500)	(40,383)
	<b>535400</b> Telephone	(5,487)	(5,408)	(5,520)	(5,520)	(5,640)
	<b>535500</b> Disposal	(2,651)	(2,331)	(4,615)	(3,000)	(6,252)
	Utility Expense Total	(69,310)	(85,425)	(118,995)	(102,100)	(120,595)
	<b>540</b> Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(890)	(697)	(1,900)	(1,000)	(1,700)
	<b>540010</b> Books and Subscriptions	0	0	0	0	(6,940)
	<b>540100</b> General Supplies	(33,428)	(33,092)	(54,550)	(42,275)	(63,741)
	<b>540190</b> Uniforms	(7,568)	(8,058)	(7,100)	(7,842)	(6,186)
	<b>540250</b> Food Service Disposables	(6,888)	(6,442)	(9,600)	(6,850)	(9,450)
	<b>540300</b> Program Supplies	(29)	(405)	(350)	(750)	0
	<b>540700</b> Special Event Supplies	0	0	0	0	(750)
	<b>541100</b> Non-Capital Building Improvement	0	0	(25,800)	(57,150)	(26,000)
	<b>541200</b> Non-Capital Machinery & Equipment	(2,327)	(8,167)	(15,200)	(15,200)	(21,400)
	<b>541300</b> Non-Capital Land Improvement	(2,300)	(3,779)	(92,300)	(92,300)	(23,270)
	<b>541400</b> Non-Capital Furniture & Fixtures	(760)	(285)	(3,500)	(6,000)	(16,500)
	<b>541500</b> Non-Capital Intangibles	(27)	(108)	(150)	(150)	(450)
	Commodities & COGS Expense Total	(54,217)	(61,032)	(210,450)	(229,517)	(176,387)
	<b>545</b> Commodities & COGS Expense					
	<b>545200</b> Merchandise Purchase	(88)	0	0	(100)	(100)
	<b>545250</b> Food Service-Food & Nonalcoholic Beverag	(29,439)	(53,329)	(51,500)	(53,500)	(56,075)
	Commodities & COGS Expense Total	(29,528)	(53,329)	(51,500)	(53,600)	(56,175)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(207)	(1,781)	(1,500)	(3,900)	(4,900)
	<b>561200</b> Machinery & Equipment Repairs	(7,044)	(18,268)	(54,000)	(15,000)	(21,900)
	<b>561400</b> Maintenance Services	(16,135)	(17,091)	(18,801)	(25,450)	(29,716)
	Maintenance & Repairs Expense Total	(23,386)	(37,140)	(74,301)	(44,350)	(56,516)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(3,952)	(1,486)	(5,618)	(5,100)	(6,850)
	Professional Training & Engagement Expense Total	(3,952)	(1,486)	(5,618)	(5,100)	(6,850)
	<b>594</b> Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0

Glenview Park District  
2024/2025 Fund Budget Report

Flick Pool  
Special Revenue Fund

Fund # 33

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(154,888)	(144,776)	(225,600)	(225,600)	(247,000)
	Interfund Transfers Out Total	(154,888)	(144,776)	(225,600)	(225,600)	(247,000)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	0	(13,000)
	<b>641200</b> Machinery & Equipment	0	0	(34,848)	(70,000)	(6,000)
	<b>641300</b> Land Improvements	0	0	0	0	(13,750)
	<b>641400</b> Furniture & Fixtures	0	0	(11,038)	(12,000)	0
	Capital Purchases Total	0	0	(45,886)	(82,000)	(32,750)
<b>Expense Total</b>		<b>(668,970)</b>	<b>(819,780)</b>	<b>(1,194,144)</b>	<b>(1,206,351)</b>	<b>(1,217,539)</b>
<b>Grand Total</b>		<b>5,075</b>	<b>161,287</b>	<b>80,610</b>	<b>0</b>	<b>0</b>

## Glenview Park District 2024/2025 Budget Summary

### Museum

(THE GROVE, WAGNER FARM, SCHRAM MEMORIAL MUSEUM, AIR STATION PRAIRIE)

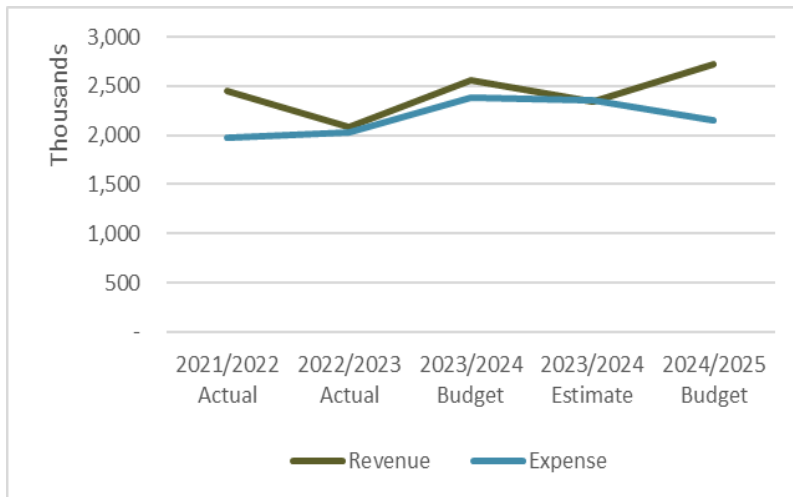
R/E	AcctSun Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>				
	400 Taxes and Interest	2,167,410	1,937,410	2,138,425
	410 Sales Revenue	240,750	208,650	245,650
	420 Programs & Instruction Revenue	347,367	354,061	384,363
	460 Membership Revenue	435	800	500
	470 Rental & Lease Revenue	333,791	357,650	344,350
	493 Other Income	2,500	0	0
	498 Other Income	106,982	413,200	419,500
	499 Interfund Transfers In	1,750,623	2,050,623	1,362,181
<b>Revenue Total</b>		<b>4,949,858</b>	<b>5,322,394</b>	<b>4,894,969</b>
<b>Expense</b>				
	510 Salary & Wages Expense	(1,766,009)	(1,793,729)	(1,990,396)
	512 Employee Benefit Expense	(234,780)	(234,780)	(221,817)
	520 Professional & Contractual Services Expense	(51,620)	(59,700)	(55,960)
	522 Professional & Contractual Services Expense	(66,998)	(73,709)	(71,299)
	535 Utility Expense	(168,204)	(149,278)	(168,050)
	540 Commodities & COGS Expense	(397,869)	(359,258)	(374,555)
	545 Commodities & COGS Expense	(89,600)	(84,700)	(89,600)
	561 Maintenance & Repairs Expense	(144,793)	(142,258)	(196,123)
	575 Professional Training & Engagement Expense	(21,380)	(21,580)	(24,380)
	599 Interfund Transfers Out	(670,200)	(660,700)	(739,000)
	641 Capital Purchases	(1,477,000)	(1,568,625)	(357,500)
<b>Expense Total</b>		<b>(5,088,453)</b>	<b>(5,148,317)</b>	<b>(4,288,680)</b>
<b>Grand Total</b>		<b>(138,595)</b>	<b>174,077</b>	<b>606,289</b>

	2023 ESTIMATED	2024 PROPOSED
<b>Beginning Cash Reserve</b>	<b>2,664,087</b>	<b>2,525,492</b>
<b>Ending Cash Reserve</b>	<b>2,525,492</b>	<b>3,131,781</b>
<b>Cash Reserve as a Percentage of Operating Expenses</b>		<b>98.11%</b>

(Does not reflect any funds committed in years beyond 2024/2025)

# THE GROVE – FUND 40

The Grove is part of the Park District’s museum fund, which also includes Air Station Prairie, Schram Memorial Museum, and Wagner Farm. In addition to its value as a natural and recreational area, it enjoys status as a National Historic Landmark. As a natural area, it’s environmental infrastructure assists in mitigating flooding in the area. The Grove generally operates near a break-even position. As a mature operation, there are usually few variances across both income and expenditure, except for capital expenditures where special projects vary from year to year and can significantly affect the overall performance of the operation. The Grove currently employs nine full-time employees.



This year’s budget has significant variances due to the timing of grants and projects.

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	2,451,485	2,080,269	2,556,811	2,339,573	2,717,704	378,131	16.16%
Expense	(1,979,795)	(2,026,276)	(2,387,288)	(2,359,722)	(2,149,630)	210,093	-8.90%
<b>Grand Total</b>	<b>471,690</b>	<b>53,992</b>	<b>169,523</b>	<b>(20,149)</b>	<b>568,074</b>	<b>588,223</b>	<b>-2919.37%</b>

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	1,473,246	1,465,954	1,642,661	1,722,661	1,800,511	77,850	4.52%
Interest Income	1,081	41,387	400	57,000	16,543	(40,457)	-70.98%
Sales	30,069	38,361	32,150	35,650	35,650	-	0.00%
Programs and Instruction	107,446	147,140	173,300	171,638	180,300	8,662	5.05%
Special Events	2,420	13,474	15,500	14,677	15,700	1,023	6.97%
Memberships	555	420	800	435	500	65	14.94%
Facility Rental	317,283	293,494	310,000	256,000	275,000	19,000	7.42%
Donations	252,643	37,463	382,000	75,000	389,500	314,500	419.33%
Gain on Asset Disposal	-	-	-	2,500	-	(2,500)	-100.00%
Other Sources	22,843	42,577	-	4,012	4,000	(12)	-0.30%
Transfer In	243,900	-	-	-	-	-	-
<b>Grand Total</b>	<b>2,451,485</b>	<b>2,080,269</b>	<b>2,556,811</b>	<b>2,339,573</b>	<b>2,717,704</b>	<b>378,131</b>	<b>16.16%</b>

# THE GROVE – FUND 40

## Taxes

Taxes are budgeted to increase \$77,850 (4.52%) over the projected revenue for 2023/2024.

## Interest Income

Interest Income is budgeted to decrease \$40,457 (70.98%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

## Programs and Instruction

Programs and instruction are budgeted to increase \$8,662 (5.05%) over the projected revenue for 2023/2024. This increase is due to the continued rebound expected from pandemic program deficits in scout groups and school field trips.

## Facility Rental

Facility Rentals are budgeted to increase \$19,000 (7.42%) over the projected revenue for 2023/2024. Rentals at Redfield Estate have resumed normal operations. As expected, the post-pandemic rental boom is beginning to level out. The increase predicted next fiscal year is based on additional online marketing efforts.

## Donations

Donations are budgeted to increase \$314,500 (419.33%) over the projected revenue for 2023/2024. This represents funding for the Interpretive Center Phase 2 Exhibits project, funded through the Illinois Museum Capital grant program.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Capital Development	243,200	-	-	-	-	-	-
Transfer In General & Admin	700	-	-	-	-	-	-
<b>Grand Total</b>	<b>243,900</b>	-	-	-	-	-	-

No Transfers In are budgeted for 2024/2025. The Transfer In from 2021/2022 was related to land acquisition.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Salary and Wages	(771,742)	(933,968)	(1,047,189)	(955,006)	(1,112,840)	(157,834)	16.53%
Employee Benefits and Insurance	(122,379)	(112,227)	(138,129)	(138,129)	(126,244)	11,885	-8.60%
Professional Services	(3,642)	(22,669)	(27,100)	(28,400)	(30,330)	(1,930)	6.80%
Contractual Services	(35,231)	(37,288)	(42,860)	(37,085)	(34,100)	2,985	-8.05%
Utilities	(69,671)	(68,075)	(68,500)	(79,527)	(75,101)	4,426	-5.57%
Commodities	(80,558)	(114,005)	(99,410)	(118,801)	(97,570)	21,231	-17.87%
Cost of Goods Sold	(15,392)	(22,436)	(15,000)	(20,100)	(18,000)	2,100	-10.45%
Maintenance and Repairs	(91,832)	(104,006)	(82,600)	(85,074)	(118,100)	(33,026)	38.82%
Professional Training & Engagement	(2,966)	(9,057)	(10,220)	(11,720)	(12,520)	(800)	6.83%
Transfer Out	(237,947)	(412,447)	(321,000)	(330,500)	(355,200)	(24,700)	7.47%
Capital Purchases	(489,651)	(89,813)	(475,000)	(475,000)	(117,500)	357,500	-75.26%
Commodities (Non-Capital Purchases)	(58,782)	(100,285)	(60,280)	(80,380)	(52,125)	28,255	-35.15%
<b>Grand Total</b>	<b>(1,979,795)</b>	<b>(2,026,276)</b>	<b>(2,387,288)</b>	<b>(2,359,722)</b>	<b>(2,149,630)</b>	<b>210,093</b>	<b>-8.90%</b>

### Salary and Wages

Salary and Wages are budgeted to increase \$157,834 (16.53%) over the projected expenses for 2023/2024. The increase is a result of programs and events scheduled at higher capacity post-pandemic, and the necessity to hire back a second Program Coordinator. In addition, merit increases, minimum wage increases, and the effects of the Classification and Compensation Study recommendations have resulted in higher wages.

### Employee Benefits and Insurance

Employee benefits and Insurance is budgeted to increase \$11,885 (8.6%) over projected expenses for 2023/2024. The increase is due to a rate increase.

### Commodities

Commodities are budgeted to decrease \$21,231 (17.87%) under the projected expenses for 2023/2024. The scheduling of many purchases and projects that were postponed due to the pandemic resulted in higher spending in 2023/2024.

### Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$33,026 (38.82%) over the projected expenses for 2023/2024. A new landscape management contract for mowing at Redfield Estate, as well as projects outlined in the District's Americans with Disabilities Act (ADA) plan are being budgeted in 2024/2025.

### Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$28,255 (35.15%) under the projected expenses for 2023/2024. Spending in these areas is largely project-based. Significant 2023/2024 projects included parking lot light poles, and two new exhibits. 2024/2025 projects include Redfield kitchen renovation and HVAC improvements.



## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(75,000)	(175,000)	(100,000)	(100,000)	(100,000)	-	0.00%
Transfer Out General & Admin	(160,360)	(233,770)	(216,200)	(216,200)	(250,400)	(34,200)	15.82%
Transfer Out Park Services	(2,587)	(3,677)	(4,800)	(14,300)	(4,800)	9,500	-66.43%
<b>Grand Total</b>	<b>(237,947)</b>	<b>(412,447)</b>	<b>(321,000)</b>	<b>(330,500)</b>	<b>(355,200)</b>	<b>(24,700)</b>	<b>7.47%</b>

Transfer Out is budgeted to increase \$24,700 (7.47%) over the projected expenses for 2023/2024. This is due to a higher contribution to General & Admin (G&A) based on the allocation of G&A expenses to each facility and the lower transfer to Park Services based on the services provided by Park Services to the Grove.

## Capital Purchases and Improvements

The following capital improvements are included in The Grove budget:

Residence Structural Repairs	\$50,000
Redfield Reflecting Pond	\$25,000
Alarm Upgrades (Phase 1)	\$20,000
Outdoor Garbage/Recycling Stations (5)	\$12,500
Long Bridge Replacement	\$10,000
<b>Total Capital Expenditures</b>	<b>\$117,500</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**The Grove  
Special Revenue Fund**

Fund # 40

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	1,411,148	80.02%	1,474,327	67.48%	1,507,341	73.97%	1,779,661	76.28%	1,817,054	66.96%
	410 Sales Revenue	6,492	0.37%	30,069	1.38%	38,361	1.88%	35,650	1.53%	35,650	1.31%
	420 Programs & Instruction Revenue	44,117	2.50%	109,866	5.03%	160,613	7.88%	186,315	7.99%	196,000	7.22%
	460 Membership Revenue	750	0.04%	555	0.03%	420	0.02%	435	0.02%	500	0.02%
	470 Rental & Lease Revenue	48,064	2.73%	317,283	14.52%	293,494	14.40%	256,000	10.97%	275,000	10.13%
	498 Other Income	253,000	14.35%	252,643	11.56%	37,463	1.84%	75,000	3.21%	389,500	14.35%
	<b>Revenue Total</b>	<b>1,763,572</b>	<b>100.00%</b>	<b>2,184,742</b>	<b>100.00%</b>	<b>2,037,692</b>	<b>100.00%</b>	<b>2,333,061</b>	<b>100.00%</b>	<b>2,713,704</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(599,749)	53.92%	(771,742)	61.63%	(933,968)	61.28%	(955,006)	61.45%	(1,112,840)	66.36%
	512 Employee Benefit Expense	(138,552)	12.46%	(122,379)	9.77%	(112,227)	7.36%	(138,129)	8.89%	(126,244)	7.53%
	520 Professional & Contractual Services Expense	(87,578)	7.87%	(3,642)	0.29%	(22,669)	1.49%	(28,400)	1.83%	(30,330)	1.81%
	522 Professional & Contractual Services Expense	(9,949)	0.89%	(35,231)	2.81%	(37,288)	2.45%	(37,085)	2.39%	(34,100)	2.03%
	535 Utility Expense	(58,927)	5.30%	(69,671)	5.56%	(68,075)	4.47%	(79,527)	5.12%	(75,101)	4.48%
	540 Commodities & COGS Expense	(130,844)	11.76%	(139,340)	11.13%	(214,289)	14.06%	(199,181)	12.82%	(149,695)	8.93%
	545 Commodities & COGS Expense	(4,861)	0.44%	(15,391.50)	1.23%	(22,436)	1.47%	(20,100.00)	1.29%	(18,000)	1.07%
	561 Maintenance & Repairs Expense	(79,617)	7.16%	(91,832)	7.33%	(104,006)	6.82%	(85,074)	5.47%	(118,100)	7.04%
	575 Professional Training & Engagement Expense	(2,134)	0.19%	(2,966)	0.24%	(9,057)	0.59%	(11,720)	0.75%	(12,520)	0.75%
	<b>Expense Total</b>	<b>(1,112,210)</b>	<b>100.00%</b>	<b>(1,252,196)</b>	<b>100.00%</b>	<b>(1,524,016)</b>	<b>100.00%</b>	<b>(1,554,222)</b>	<b>100.00%</b>	<b>(1,676,930)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>651,362</b>		<b>932,546</b>		<b>513,675</b>		<b>778,839</b>		<b>1,036,774</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(101,737)	100.00%	(489,651)	100.00%	(89,813)	100.00%	(475,000)	100.00%	(117,500)	100.00%
	<b>Expense Total</b>	<b>(101,737)</b>	<b>100.00%</b>	<b>(489,651)</b>	<b>100.00%</b>	<b>(89,813)</b>	<b>100.00%</b>	<b>(475,000)</b>	<b>100.00%</b>	<b>(117,500)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(101,737)</b>		<b>(489,651)</b>		<b>(89,813)</b>		<b>(475,000)</b>		<b>(117,500)</b>	

Glenview Park District  
2024/2025 Five Year Summary

The Grove  
Special Revenue Fund

Fund # 40

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	-	0.00%	22,843	8.56%	42,577	100.00%	4,012	100.00%	4,000	100.00%
	499 Interfund Transfers In	75	100.00%	243,900	91.44%	-	0.00%	-	0.00%	-	0.00%
	<b>Revenue Total</b>	<b>75</b>	<b>100.00%</b>	<b>266,743</b>	<b>100.00%</b>	<b>42,577</b>	<b>100.00%</b>	<b>4,012</b>	<b>100.00%</b>	<b>4,000</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(318,700)	100.00%	(237,947)	100.00%	(412,447)	100.00%	(330,500)	100.00%	(355,200)	100.00%
	<b>Expense Total</b>	<b>(318,700)</b>	<b>100.00%</b>	<b>(237,947)</b>	<b>100.00%</b>	<b>(412,447)</b>	<b>100.00%</b>	<b>(330,500)</b>	<b>100.00%</b>	<b>(355,200)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(318,625)</b>		<b>28,795</b>		<b>(369,870)</b>		<b>(326,488)</b>		<b>(351,200)</b>	
<b>GAAP</b>											
<b>Revenue</b>											
	493 Other Income	-		-		-		2,500	100.00%	-	
	<b>Revenue Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>2,500</b>	<b>100.00%</b>	<b>-</b>	
<b>GAAP Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>2,500</b>		<b>-</b>	
<b>Grand Total</b>		<b>231,000</b>		<b>471,690</b>		<b>53,992</b>		<b>(20,149)</b>		<b>568,074</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**The Grove  
Special Revenue Fund**

Fund # 40

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	1,779,661	1,643,061	1,817,054
	410	Sales Revenue	35,650	32,150	35,650
	420	Programs & Instruction Revenue	186,315	188,800	196,000
	460	Membership Revenue	435	800	500
	470	Rental & Lease Revenue	256,000	310,000	275,000
	493	Other Income	2,500	0	0
	498	Other Income	79,012	382,000	393,500
<b>Revenue Total</b>			<b>2,339,573</b>	<b>2,556,811</b>	<b>2,717,704</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(955,006)	(1,047,189)	(1,112,840)
	512	Employee Benefit Expense	(138,129)	(138,129)	(126,244)
	520	Professional & Contractual Services Expense	(28,400)	(27,100)	(30,330)
	522	Professional & Contractual Services Expense	(37,085)	(42,860)	(34,100)
	535	Utility Expense	(79,527)	(68,500)	(75,101)
	540	Commodities & COGS Expense	(199,181)	(159,690)	(149,695)
	545	Commodities & COGS Expense	(20,100)	(15,000)	(18,000)
	561	Maintenance & Repairs Expense	(85,074)	(82,600)	(118,100)
	575	Professional Training & Engagement Expense	(11,720)	(10,220)	(12,520)
	599	Interfund Transfers Out	(330,500)	(321,000)	(355,200)
	641	Capital Purchases	(475,000)	(475,000)	(117,500)
<b>Expense Total</b>			<b>(2,359,722)</b>	<b>(2,387,288)</b>	<b>(2,149,630)</b>
<b>Grand Total</b>			<b>(20,149)</b>	<b>169,523</b>	<b>568,074</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**The Grove  
Special Revenue Fund**

Fund # 40

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	1,473,246	1,465,954	1,722,661	1,642,661	1,800,511
	<b>401000</b> Interest Income	1,081	41,387	57,000	400	16,543
	Taxes and Interest Total	1,474,327	1,507,341	1,779,661	1,643,061	1,817,054
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	29,909	38,233	35,500	32,000	35,500
	<b>410250</b> Food Service-Food & Nonalcoholic Beverag	160	128	150	150	150
	Sales Revenue Total	30,069	38,361	35,650	32,150	35,650
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	78,049	77,192	85,802	82,600	86,800
	<b>420340</b> Group Instruction	29,064	69,654	85,200	90,200	93,000
	<b>420380</b> Group Tour / Public Visitation	333	294	636	500	500
	<b>440700</b> Special Event Revenue	2,420	13,474	14,677	15,500	15,700
	Programs & Instruction Revenue Total	109,866	160,613	186,315	188,800	196,000
<b>460</b>	Membership Revenue					
	<b>460000</b> Memberships	555	420	435	800	500
	Membership Revenue Total	555	420	435	800	500
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	317,283	293,494	256,000	310,000	275,000
	Rental & Lease Revenue Total	317,283	293,494	256,000	310,000	275,000
<b>493</b>	Other Income					
	<b>493000</b> Gain on Disposal of Fixed Asset	0	0	2,500	0	0
	Other Income Total	0	0	2,500	0	0
<b>498</b>	Other Income					
	<b>497000</b> Donations	252,643	37,463	75,000	382,000	389,500
	<b>498200</b> Other Sources	22,843	42,577	4,012	0	4,000
	Other Income Total	275,485	80,040	79,012	382,000	393,500
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	243,900	0	0	0	0
	Interfund Transfers In Total	243,900	0	0	0	0
<b>Revenue Total</b>		<b>2,451,485</b>	<b>2,080,269</b>	<b>2,339,573</b>	<b>2,556,811</b>	<b>2,717,704</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(351,764)	(374,403)	(381,000)	(490,980)	(510,924)
	<b>510010</b> Full Time Maintenance	(138,110)	(148,132)	(162,000)	(157,021)	(164,576)
	<b>510110</b> Part Time Maintenance	(73,798)	(102,564)	(75,000)	(59,225)	(78,000)
	<b>510120</b> Operations	(157,761)	(206,547)	(225,000)	(225,963)	(237,349)
	<b>510300</b> Program Wages	(22,543)	(26,733)	(28,657)	(30,500)	(35,490)
	<b>510340</b> Group Instruction Wages	(12,067)	(40,919)	(46,000)	(46,000)	(48,800)
	<b>510380</b> Group Tour Wages	(15,154)	(31,271)	(33,000)	(33,000)	(33,000)
	<b>510700</b> Special Event Wages	(545)	(3,399)	(4,349)	(4,500)	(4,700)
	Salary & Wages Expense Total	(771,742)	(933,968)	(955,006)	(1,047,189)	(1,112,840)

**Glenview Park District  
2024/2025 Fund Budget Report**

**The Grove  
Special Revenue Fund**

Fund # 40

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
Expense	C Account Description					
	<b>512 Employee Benefit Expense</b>					
	<b>512000 Insurance Expense: Health</b>	(122,379)	(112,227)	(138,129)	(138,129)	(126,244)
	Employee Benefit Expense Total	(122,379)	(112,227)	(138,129)	(138,129)	(126,244)
	<b>520 Professional &amp; Contractual Services Expense</b>					
	<b>520000 Professional Services</b>	(532)	(390)	0	0	0
	<b>520100 Marketing</b>	(735)	(17,847)	(17,500)	(16,500)	(25,000)
	<b>520200 Marketing: Brochure</b>	(2,375)	(4,432)	(10,600)	(10,600)	(5,330)
	<b>520300 Photography &amp; Blueprints</b>	0	0	(300)	0	0
	Professional & Contractual Services Expense Total	(3,642)	(22,669)	(28,400)	(27,100)	(30,330)
	<b>522 Professional &amp; Contractual Services Expense</b>					
	<b>522000 Special Services</b>	(15,582)	(9,658)	(13,000)	(15,000)	(10,000)
	<b>522300 Program Services</b>	(1,761)	(8,755)	(5,285)	(8,360)	(7,900)
	<b>522700 Special Event Services</b>	(2,020)	(3,147)	(5,000)	(5,900)	(5,900)
	<b>522805 Rental Expense</b>	0	0	(700)	0	0
	<b>522810 Postage</b>	(77)	(195)	(100)	(100)	(100)
	<b>522820 Printing</b>	(121)	(555)	(1,000)	(1,500)	(1,500)
	<b>522830 Bank Charges</b>	(15,670)	(14,977)	(12,000)	(12,000)	(8,700)
	Professional & Contractual Services Expense Total	(35,231)	(37,288)	(37,085)	(42,860)	(34,100)
	<b>535 Utility Expense</b>					
	<b>535100 Fuel/Heat</b>	(15,020)	(17,942)	(15,400)	(15,400)	(17,510)
	<b>535200 Electricity</b>	(34,982)	(29,083)	(40,000)	(30,800)	(32,340)
	<b>535300 Water</b>	(6,756)	(7,943)	(10,258)	(8,800)	(10,771)
	<b>535400 Telephone</b>	(8,837)	(8,571)	(8,700)	(8,700)	(8,820)
	<b>535500 Disposal</b>	(4,076)	(4,535)	(5,169)	(4,800)	(5,660)
	Utility Expense Total	(69,671)	(68,075)	(79,527)	(68,500)	(75,101)
	<b>540 Commodities &amp; COGS Expense</b>					
	<b>540000 Office Supplies</b>	(2,015)	(2,331)	(3,500)	(3,500)	(3,500)
	<b>540010 Books and Subscriptions</b>	(575)	(753)	(700)	(500)	(700)
	<b>540100 General Supplies</b>	(45,533)	(56,804)	(59,600)	(48,500)	(41,000)
	<b>540190 Uniforms</b>	(523)	(4,926)	(3,000)	(3,000)	(3,000)
	<b>540200 Animal and Related Supplies</b>	(25,025)	(31,942)	(25,000)	(25,000)	(26,000)
	<b>540300 Program Supplies</b>	(5,592)	(8,673)	(14,095)	(7,910)	(9,970)
	<b>540380 Group Supplies</b>	(594)	(3,523)	(7,200)	(6,000)	(8,000)
	<b>540700 Special Event Supplies</b>	(700)	(5,053)	(5,706)	(5,000)	(5,400)
	<b>541100 Non-Capital Building Improvement</b>	(39,203)	(9,582)	(15,600)	(7,800)	(22,800)
	<b>541200 Non-Capital Machinery &amp; Equipment</b>	(9,097)	(26,061)	(8,200)	(11,700)	(6,700)
	<b>541300 Non-Capital Land Improvement</b>	(9,003)	(48,045)	(31,600)	(23,500)	(13,500)
	<b>541400 Non-Capital Furniture &amp; Fixtures</b>	(1,417)	(16,345)	(24,900)	(17,200)	(9,000)
	<b>541500 Non-Capital Intangibles</b>	(62)	(251)	(80)	(80)	(125)
	Commodities & COGS Expense Total	(139,340)	(214,289)	(199,181)	(159,690)	(149,695)
	<b>545 Commodities &amp; COGS Expense</b>					
	<b>545200 Merchandise Purchase</b>	(15,392)	(22,436)	(20,100)	(15,000)	(18,000)
	Commodities & COGS Expense Total	(15,392)	(22,436)	(20,100)	(15,000)	(18,000)
	<b>561 Maintenance &amp; Repairs Expense</b>					
	<b>561100 Building Repairs</b>	(14,604)	(6,097)	(10,000)	(10,000)	(12,800)
	<b>561200 Machinery &amp; Equipment Repairs</b>	(37,862)	(38,846)	(20,000)	(15,000)	(10,000)
	<b>561400 Maintenance Services</b>	(39,366)	(59,064)	(55,074)	(57,600)	(95,300)
	Maintenance & Repairs Expense Total	(91,832)	(104,006)	(85,074)	(82,600)	(118,100)

**Glenview Park District  
2024/2025 Fund Budget Report**

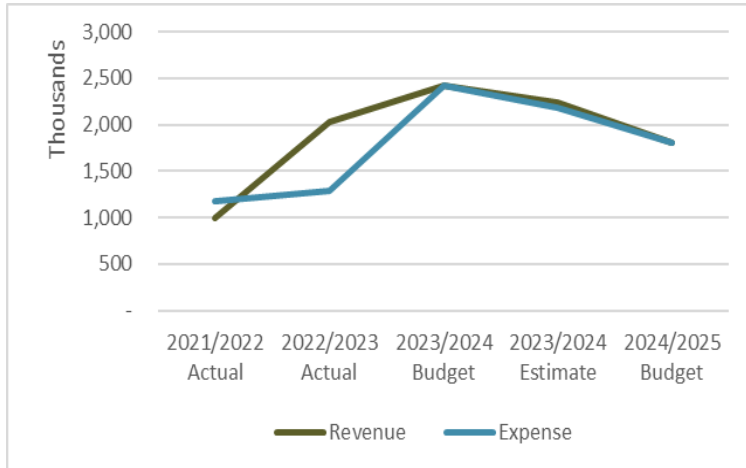
**The Grove  
Special Revenue Fund**

Fund # 40

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C Account	Description					
Expense	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(2,966)	(9,057)	(11,720)	(10,220)	(12,520)
	Professional Training & Engagement Expense Total	(2,966)	(9,057)	(11,720)	(10,220)	(12,520)
	<b>594</b> Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(237,947)	(412,447)	(330,500)	(321,000)	(355,200)
	Interfund Transfers Out Total	(237,947)	(412,447)	(330,500)	(321,000)	(355,200)
	<b>641</b> Capital Purchases					
	<b>641000</b> Land Acquisition	(488,001)	0	0	0	0
	<b>641100</b> Buildings and Improvements	0	(70,716)	(350,000)	(350,000)	(50,000)
	<b>641200</b> Machinery & Equipment	0	0	0	0	(20,000)
	<b>641300</b> Land Improvements	0	(19,097)	(125,000)	(125,000)	(35,000)
	<b>641400</b> Furniture & Fixtures	0	0	0	0	(12,500)
	<b>641600</b> Architectural and Engineering	(1,650)	0	0	0	0
	Capital Purchases Total	(489,651)	(89,813)	(475,000)	(475,000)	(117,500)
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(1,979,795)</b>	<b>(2,026,276)</b>	<b>(2,359,722)</b>	<b>(2,387,288)</b>	<b>(2,149,630)</b>
<b>Grand Total</b>		<b>471,690</b>	<b>53,992</b>	<b>(20,149)</b>	<b>169,523</b>	<b>568,074</b>

# WAGNER FARM – FUND 41

Wagner Farm is part of the Park District’s museum fund, which also includes Air Station Prairie, The Grove, and Schram Memorial Museum. Funding for Wagner Farm operations is primarily from the tax revenue generated by the 1998 Farm and Fields referendum which provided for the acquisition, development, and maintenance of Wagner Farm.



Community engagement with Historic Wagner Farm continues to rise since the pandemic, with program participation, school group and tour visits, and general visitation totals nearing and, in some cases, exceeding pre-pandemic numbers. The 2024/2025 budget includes four special events, expanded historical interpretation, and a full cadre of programs. including public programs,

school programs, scout programs and special events. In particular, group tours and general facility visitation did exceedingly well in 2023 and further growth is expected in 2024/2025.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	990,213	2,023,119	2,418,668	2,236,645	1,805,135	(431,510)	-19.29%
Expense	(1,180,618)	(1,293,334)	(2,418,668)	(2,177,291)	(1,805,135)	372,156	-17.09%
<b>Grand Total</b>	<b>(190,405)</b>	<b>729,784</b>	<b>-</b>	<b>59,354</b>	<b>-</b>	<b>(59,354)</b>	<b>-100.00%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Interest Income	689	34,506	-	81,900	23,859	(58,041)	-70.87%
Sales	151,266	198,479	176,000	205,000	209,500	4,500	2.20%
Programs and Instruction	74,790	126,385	120,345	127,387	149,295	21,908	17.20%
Special Events	22,797	19,319	36,500	29,265	30,300	1,035	3.54%
Facility Rental	11,223	4,481	4,000	14,500	4,000	(10,500)	-72.41%
Donations	14,644	16,556	19,200	15,401	14,000	(1,401)	-9.10%
Other Sources	9,814	16,893	12,000	12,569	12,000	(569)	-4.53%
Transfer In	704,989	1,606,500	2,050,623	1,750,623	1,362,181	(388,442)	-22.19%
<b>Grand Total</b>	<b>990,213</b>	<b>2,023,119</b>	<b>2,418,668</b>	<b>2,236,645</b>	<b>1,805,135</b>	<b>(431,510)</b>	<b>-19.29%</b>

### Interest Income

Interest Income is budgeted to decrease \$58,041 (70.87%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.



# WAGNER FARM – FUND 41

## Sales

Sales are budgeted to increase \$4,500 (2.20%) over the projected revenue for 2023/2024. This is due to an increase in Farm to Table food sales and an increase in CSA shares offered. This follows a trend of growth in sales that has been consistent since coming back from COVID.

## Programs and Instruction

Programs and Instruction are budgeted to increase \$21,908 (17.20%) over the projected revenue for 2023/2024. This is due to offering an additional summer camp and increased school program visitation. Additionally, the farm is adding a new program offering a dinner for 10 participants at each seating as well as revamping Gingerbread Jubilee into the holiday cookies program.

## Facility Rental

Facility Rental is budgeted to decrease \$10,500 (72.41%) under the projected revenue for 2023/2024. Rental income includes both birthday party and corporate rentals, which are stable, and also whole site rentals for film and commercial shoots. Whole site rentals generate significant revenue, such as over \$7,000 brought in for one commercial last fiscal year, but are highly unpredictable. Without any confirmed whole site rentals for next fiscal year, staff budgeted conservatively in this area.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Farm & Fields	704,889	1,606,500	2,050,623	1,750,623	1,362,181	(388,442)	-22.19%
Transfer In General & Admin	100	-	-	-	-	-	-
<b>Grand Total</b>	<b>704,989</b>	<b>1,606,500</b>	<b>2,050,623</b>	<b>1,750,623</b>	<b>1,362,181</b>	<b>(388,442)</b>	<b>-22.19%</b>

Transfer In is budgeted to decrease \$388,442 (22.19%) under the projected revenue for 2023/2024. The transfer reflects the tax revenue generated by the Farm and Fields referendum that is allocated for Wagner Farm operations. The transfer varies from year to year depending on operating costs, fund reserves and projects that are planned.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(428,272)	(554,622)	(651,080)	(716,721)	(775,177)	(58,456)	8.16%
Employee Benefits and Insurance	(53,876)	(55,141)	(87,835)	(87,835)	(85,858)	1,977	-2.25%
Professional Services	(3,752)	(4,204)	(16,100)	(6,720)	(10,900)	(4,180)	62.20%
Contractual Services	(15,107)	(20,429)	(24,216)	(25,592)	(31,899)	(6,307)	24.64%
Utilities	(44,072)	(44,368)	(48,650)	(50,713)	(51,662)	(949)	1.87%
Commodities	(87,348)	(115,631)	(112,228)	(112,801)	(118,590)	(5,789)	5.13%
Cost of Goods Sold	(44,750)	(70,673)	(69,500)	(69,500)	(71,400)	(1,900)	2.73%
Maintenance and Repairs	(46,641)	(57,687)	(48,044)	(48,744)	(61,679)	(12,935)	26.54%
Professional Training & Engagement	(3,887)	(9,741)	(10,110)	(8,260)	(10,360)	(2,100)	25.42%
Transfer Out	(176,053)	(230,100)	(286,200)	(286,200)	(322,000)	(35,800)	12.51%
Capital Purchases	(256,059)	(85,000)	(997,000)	(697,000)	(200,000)	497,000	-71.31%
Commodities (Non-Capital Purchases)	(20,801)	(45,738)	(67,705)	(67,205)	(65,610)	1,595	-2.37%
<b>Grand Total</b>	<b>(1,180,618)</b>	<b>(1,293,334)</b>	<b>(2,418,668)</b>	<b>(2,177,291)</b>	<b>(1,805,135)</b>	<b>372,156</b>	<b>-17.09%</b>

### Salaries and Wages

Salaries and Wages are budgeted to increase \$58,456 (8.16%) over the projected expenses for 2023/2024. This is due to increases in the minimum wage and merit increases as well as additional part-time programming staff to handle the increased demand for programming.

### Commodities

Commodities are budgeted to increase \$5,789 (5.13%) over the projected expenses for 2023/2024. This is due to supplies needed for new camp and dinner programs being offered in 2024/2025.

### Contractual Services

Contractual Services are budgeted to increase \$6,307 (24.64%) over the projected expenses for 2023/2024. This is due to the addition of a tent for Tomato Fest and a general increase in prices for tent rentals.

### Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$12,935 (26.54%) over the projected expenses for 2023/2024. This is largely due to a much-needed overhaul of our 40-year-old milking equipment and general increase in the cost of maintenance.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(75,000)	(75,000)	(125,000)	(125,000)	(125,000)	-	0.00%
Transfer Out General & Admin	(95,890)	(149,650)	(155,800)	(155,800)	(191,600)	(35,800)	22.98%
Transfer Out Park Services	(5,163)	(5,450)	(5,400)	(5,400)	(5,400)	-	0.00%
<b>Grand Total</b>	<b>(176,053)</b>	<b>(230,100)</b>	<b>(286,200)</b>	<b>(286,200)</b>	<b>(322,000)</b>	<b>(35,800)</b>	<b>12.51%</b>

Transfers out are budgeted to increase \$35,800 (12.51%) over the projected transfer in 2023/2024. The Transfer for General & Admin (G&A) is increasing based on the allocation of G&A expenses to each facility.

## Capital Purchase and Improvements

The following capital improvements are included in the 2024/2025 Budget:

Heritage Center Exhibit Construction	\$100,000
Farm Phase III Master Plan Project Architecture and Engineering	\$80,000
Walk-in Cooler	\$20,000
<b>Total Capital Expenditures</b>	<b>\$200,000</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**Wagner Farm  
Special Revenue Fund**

Fund # 41

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	224	0.04%	689	0.25%	34,506	8.56%	81,900	17.30%	23,859	5.54%
	410 Sales Revenue	144,532	24.97%	151,266	54.92%	198,479	49.22%	205,000	43.30%	209,500	48.61%
	420 Programs & Instruction Revenue	112,130	19.37%	97,587	35.43%	145,704	36.13%	156,652	33.09%	179,595	41.67%
	470 Rental & Lease Revenue	4,555	0.79%	11,223	4.08%	4,481	1.11%	14,500	3.06%	4,000	0.93%
	498 Other Income	317,384	54.83%	14,644	5.32%	20,056	4.97%	15,401	3.25%	14,000	3.25%
	<b>Revenue Total</b>	<b>578,826</b>	<b>100.00%</b>	<b>275,409</b>	<b>100.00%</b>	<b>403,226</b>	<b>100.00%</b>	<b>473,453</b>	<b>100.00%</b>	<b>430,954</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(392,919)	56.47%	(428,272)	57.22%	(554,622)	56.70%	(716,721)	60.02%	(775,177)	60.41%
	512 Employee Benefit Expense	(71,430)	10.27%	(53,876)	7.20%	(55,141)	5.64%	(87,835)	7.36%	(85,858)	6.69%
	520 Professional & Contractual Services Expense	(373)	0.05%	(3,752)	0.50%	(4,204)	0.43%	(6,720)	0.56%	(10,900)	0.85%
	522 Professional & Contractual Services Expense	(20,499)	2.95%	(15,107)	2.02%	(20,429)	2.09%	(25,592)	2.14%	(31,899)	2.49%
	535 Utility Expense	(37,976)	5.46%	(44,072)	5.89%	(44,368)	4.54%	(50,713)	4.25%	(51,662)	4.03%
	540 Commodities & COGS Expense	(87,629)	12.59%	(108,149)	14.45%	(161,369)	16.50%	(180,006)	15.07%	(184,200)	14.36%
	545 Commodities & COGS Expense	(41,465)	5.96%	(44,749.67)	5.98%	(70,673)	7.22%	(69,500.00)	5.82%	(71,400)	5.56%
	561 Maintenance & Repairs Expense	(40,821)	5.87%	(46,641)	6.23%	(57,687)	5.90%	(48,744)	4.08%	(61,679)	4.81%
	575 Professional Training & Engagement Expense	(2,690)	0.39%	(3,887)	0.52%	(9,741)	1.00%	(8,260)	0.69%	(10,360)	0.81%
	<b>Expense Total</b>	<b>(695,803)</b>	<b>100.00%</b>	<b>(748,506)</b>	<b>100.00%</b>	<b>(978,234)</b>	<b>100.00%</b>	<b>(1,194,091)</b>	<b>100.00%</b>	<b>(1,283,135)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>(116,977)</b>		<b>(473,096)</b>		<b>(575,009)</b>		<b>(720,638)</b>		<b>(852,181)</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(742,100)	100.00%	(256,059)	100.00%	(85,000)	100.00%	(697,000)	100.00%	(200,000)	100.00%
	<b>Expense Total</b>	<b>(742,100)</b>	<b>100.00%</b>	<b>(256,059)</b>	<b>100.00%</b>	<b>(85,000)</b>	<b>100.00%</b>	<b>(697,000)</b>	<b>100.00%</b>	<b>(200,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(742,100)</b>		<b>(256,059)</b>		<b>(85,000)</b>		<b>(697,000)</b>		<b>(200,000)</b>	

Glenview Park District  
2024/2025 Five Year Summary

Wagner Farm  
Special Revenue Fund

Fund # 41

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	6,180	0.92%	9,814	1.37%	13,393	0.83%	12,569	0.71%	12,000	0.87%
	499 Interfund Transfers In	662,435	99.08%	704,989	98.63%	1,606,500	99.17%	1,750,623	99.29%	1,362,181	99.13%
	<b>Revenue Total</b>	<b>668,615</b>	<b>100.00%</b>	<b>714,803</b>	<b>100.00%</b>	<b>1,619,893</b>	<b>100.00%</b>	<b>1,763,192</b>	<b>100.00%</b>	<b>1,374,181</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(193,600)	100.00%	(176,053)	100.00%	(230,100)	100.00%	(286,200)	100.00%	(322,000)	100.00%
	<b>Expense Total</b>	<b>(193,600)</b>	<b>100.00%</b>	<b>(176,053)</b>	<b>100.00%</b>	<b>(230,100)</b>	<b>100.00%</b>	<b>(286,200)</b>	<b>100.00%</b>	<b>(322,000)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>475,015</b>		<b>538,750</b>		<b>1,389,793</b>		<b>1,476,992</b>		<b>1,052,181</b>	
<b>Grand Total</b>		<b>(384,061)</b>		<b>(190,405)</b>		<b>729,784</b>		<b>59,354</b>		<b>0</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Wagner Farm  
Special Revenue Fund**

Fund # 41

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	81,900	0	23,859
	410	Sales Revenue	205,000	176,000	209,500
	420	Programs & Instruction Revenue	156,652	156,845	179,595
	470	Rental & Lease Revenue	14,500	4,000	4,000
	498	Other Income	27,970	31,200	26,000
	499	Interfund Transfers In	1,750,623	2,050,623	1,362,181
<b>Revenue Total</b>			<b>2,236,645</b>	<b>2,418,668</b>	<b>1,805,135</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(716,721)	(651,080)	(775,177)
	512	Employee Benefit Expense	(87,835)	(87,835)	(85,858)
	520	Professional & Contractual Services Expense	(6,720)	(16,100)	(10,900)
	522	Professional & Contractual Services Expense	(25,592)	(24,216)	(31,899)
	535	Utility Expense	(50,713)	(48,650)	(51,662)
	540	Commodities & COGS Expense	(180,006)	(179,933)	(184,200)
	545	Commodities & COGS Expense	(69,500)	(69,500)	(71,400)
	561	Maintenance & Repairs Expense	(48,744)	(48,044)	(61,679)
	575	Professional Training & Engagement Expense	(8,260)	(10,110)	(10,360)
	599	Interfund Transfers Out	(286,200)	(286,200)	(322,000)
	641	Capital Purchases	(697,000)	(997,000)	(200,000)
<b>Expense Total</b>			<b>(2,177,291)</b>	<b>(2,418,668)</b>	<b>(1,805,135)</b>
<b>Grand Total</b>			<b>59,354</b>	<b>0</b>	<b>0</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Wagner Farm  
Special Revenue Fund**

Fund # 41

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>401000</b> Interest Income	689	34,506	81,900	0	23,859
	Taxes and Interest Total	689	34,506	81,900	0	23,859
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	151,084	178,746	150,000	145,000	145,000
	<b>410250</b> Food Service-Food & Nonalcoholic Beverag	182	19,733	55,000	31,000	64,500
	Sales Revenue Total	151,266	198,479	205,000	176,000	209,500
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	62,396	89,437	83,626	87,584	102,670
	<b>420340</b> Group Instruction	12,394	36,948	43,761	32,761	46,625
	<b>440700</b> Special Event Revenue	22,797	19,319	29,265	36,500	30,300
	Programs & Instruction Revenue Total	97,587	145,704	156,652	156,845	179,595
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	11,223	4,481	14,500	4,000	4,000
	Rental & Lease Revenue Total	11,223	4,481	14,500	4,000	4,000
<b>493</b>	Other Income					
	<b>493000</b> Gain on Disposal of Fixed Asset	0	0	0	0	0
	Other Income Total	0	0	0	0	0
<b>498</b>	Other Income					
	<b>497000</b> Donations	14,644	16,556	15,401	19,200	14,000
	<b>498000</b> Sponsorship Income	0	3,500	0	0	0
	<b>498100</b> Advertising Income	0	0	0	0	0
	<b>498200</b> Other Sources	9,814	13,393	12,569	12,000	12,000
	Other Income Total	24,459	33,449	27,970	31,200	26,000
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	704,989	1,606,500	1,750,623	2,050,623	1,362,181
	Interfund Transfers In Total	704,989	1,606,500	1,750,623	2,050,623	1,362,181
<b>Revenue Total</b>		<b>990,213</b>	<b>2,023,119</b>	<b>2,236,645</b>	<b>2,418,668</b>	<b>1,805,135</b>

<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(214,715)	(246,983)	(322,477)	(322,477)	(274,712)
	<b>510010</b> Full Time Maintenance	(40,616)	(47,750)	(50,602)	(50,602)	(52,554)
	<b>510020</b> Full Time Clerical	0	0	(54,060)	0	(55,702)
	<b>510110</b> Part Time Maintenance	(14,163)	(36,297)	(40,450)	(23,700)	(31,040)
	<b>510120</b> Operations	(108,083)	(139,476)	(150,384)	(151,384)	(160,494)
	<b>510250</b> Food Service	0	(2,873)	(9,497)	(9,897)	(40,394)
	<b>510300</b> Program Wages	(42,082)	(46,303)	(53,175)	(59,042)	(73,827)
	<b>510340</b> Group Instruction Wages	(2,435)	(13,059)	(15,731)	(14,731)	(23,934)
	<b>510380</b> Group Tour Wages	(2,135)	(15,182)	(13,035)	(13,035)	(54,000)
	<b>510700</b> Special Event Wages	(4,043)	(6,700)	(7,310)	(6,212)	(8,520)
	Salary & Wages Expense Total	(428,272)	(554,622)	(716,721)	(651,080)	(775,177)

**Glenview Park District  
2024/2025 Fund Budget Report**

**Wagner Farm  
Special Revenue Fund**

Fund # 41

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
Expense	C Account Description					
	<b>512 Employee Benefit Expense</b>					
	<b>512000 Insurance Expense: Health</b>	(53,876)	(55,141)	(87,835)	(87,835)	(85,858)
	Employee Benefit Expense Total	(53,876)	(55,141)	(87,835)	(87,835)	(85,858)
	<b>520 Professional &amp; Contractual Services Expense</b>					
	<b>520000 Professional Services</b>	0	(12)	0	0	0
	<b>520100 Marketing</b>	(1,668)	(655)	(3,420)	(5,900)	(5,900)
	<b>520200 Marketing: Brochure</b>	(2,083)	(3,412)	(3,100)	(9,200)	(4,000)
	<b>520300 Photography &amp; Blueprints</b>	0	(126)	(200)	(1,000)	(1,000)
	Professional & Contractual Services Expense Total	(3,752)	(4,204)	(6,720)	(16,100)	(10,900)
	<b>522 Professional &amp; Contractual Services Expense</b>					
	<b>522000 Special Services</b>	(2,340)	(3,465)	(6,324)	(6,324)	(5,449)
	<b>522300 Program Services</b>	(130)	(189)	(252)	(272)	(1,280)
	<b>522700 Special Event Services</b>	(200)	(514)	(1,121)	(2,000)	(1,200)
	<b>522805 Rental Expense</b>	(1,975)	(2,995)	(4,945)	(2,995)	(8,545)
	<b>522810 Postage</b>	(63)	(7)	(100)	(75)	(75)
	<b>522820 Printing</b>	(713)	(485)	(800)	(500)	(700)
	<b>522830 Bank Charges</b>	(9,668)	(12,773)	(12,000)	(12,000)	(14,600)
	<b>522850 Licenses</b>	(19)	0	(50)	(50)	(50)
	Professional & Contractual Services Expense Total	(15,107)	(20,429)	(25,592)	(24,216)	(31,899)
	<b>535 Utility Expense</b>					
	<b>535100 Fuel/Heat</b>	(6,817)	(7,464)	(7,250)	(7,250)	(7,613)
	<b>535200 Electricity</b>	(19,550)	(15,937)	(19,140)	(19,140)	(18,800)
	<b>535300 Water</b>	(8,597)	(10,986)	(14,203)	(12,650)	(14,913)
	<b>535400 Telephone</b>	(6,798)	(7,279)	(7,530)	(7,530)	(7,500)
	<b>535500 Disposal</b>	(2,310)	(2,703)	(2,590)	(2,080)	(2,836)
	Utility Expense Total	(44,072)	(44,368)	(50,713)	(48,650)	(51,662)
	<b>540 Commodities &amp; COGS Expense</b>					
	<b>540000 Office Supplies</b>	(1,296)	(1,280)	(2,200)	(2,200)	(2,000)
	<b>540010 Books and Subscriptions</b>	(5,772)	(101)	(200)	(200)	(200)
	<b>540100 General Supplies</b>	(24,086)	(32,858)	(34,480)	(34,880)	(34,905)
	<b>540190 Uniforms</b>	(5,181)	(5,173)	(8,000)	(8,000)	(8,625)
	<b>540200 Animal and Related Supplies</b>	(42,904)	(57,128)	(46,625)	(47,625)	(47,625)
	<b>540250 Food Service Disposables</b>	(430)	(2,941)	(3,000)	(2,500)	(3,300)
	<b>540300 Program Supplies</b>	(4,695)	(7,790)	(5,233)	(7,103)	(10,885)
	<b>540380 Group Supplies</b>	(752)	(2,924)	(4,320)	(1,720)	(1,950)
	<b>540700 Special Event Supplies</b>	(2,232)	(5,437)	(8,743)	(8,000)	(9,100)
	<b>541100 Non-Capital Building Improvement</b>	(9,122)	(3,801)	(19,000)	(19,500)	(20,060)
	<b>541200 Non-Capital Machinery &amp; Equipment</b>	(7,692)	(30,367)	(13,900)	(13,900)	(17,500)
	<b>541300 Non-Capital Land Improvement</b>	(3,441)	(6,422)	(31,300)	(31,300)	(25,000)
	<b>541400 Non-Capital Furniture &amp; Fixtures</b>	(387)	(5,046)	(2,800)	(2,800)	(2,800)
	<b>541500 Non-Capital Intangibles</b>	(159)	(102)	(205)	(205)	(250)
	Commodities & COGS Expense Total	(108,149)	(161,369)	(180,006)	(179,933)	(184,200)
	<b>545 Commodities &amp; COGS Expense</b>					
	<b>545200 Merchandise Purchase</b>	(43,709)	(64,886)	(60,000)	(60,500)	(60,500)
	<b>545250 Food Service-Food &amp; Nonalcoholic Beverag</b>	(1,041)	(5,788)	(9,500)	(9,000)	(10,900)
	Commodities & COGS Expense Total	(44,750)	(70,673)	(69,500)	(69,500)	(71,400)
	<b>561 Maintenance &amp; Repairs Expense</b>					
	<b>561100 Building Repairs</b>	(529)	(14,708)	(5,000)	(5,000)	(5,000)



**Glenview Park District  
2024/2025 Fund Budget Report**

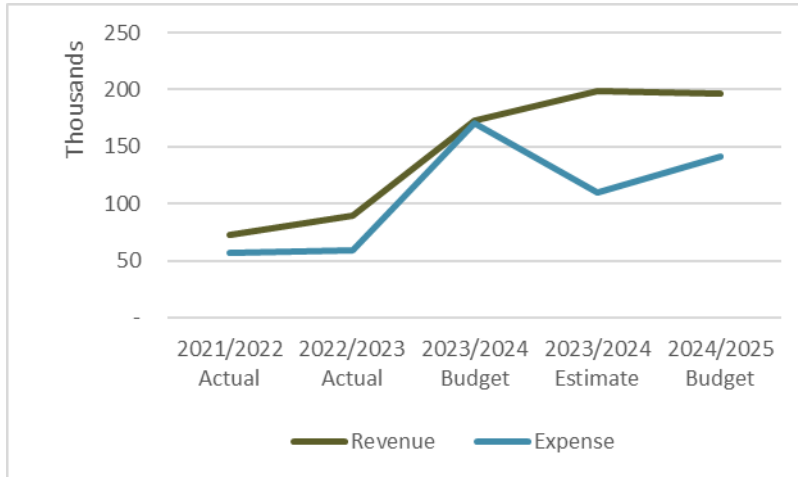
**Wagner Farm  
Special Revenue Fund**

Fund # 41

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>561</b>					
	<b>561200</b> Machinery & Equipment Repairs	(9,174)	(7,049)	(7,000)	(7,000)	(7,000)
	<b>561400</b> Maintenance Services	(36,937)	(35,930)	(36,744)	(36,044)	(49,679)
	Maintenance & Repairs Expense Total	(46,641)	(57,687)	(48,744)	(48,044)	(61,679)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(3,887)	(9,741)	(8,260)	(10,110)	(10,360)
	Professional Training & Engagement Expense Total	(3,887)	(9,741)	(8,260)	(10,110)	(10,360)
	<b>594</b> Other Expenses					
	<b>594000</b> Depreciation Expense	0	0	0	0	0
	Other Expenses Total	0	0	0	0	0
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(176,053)	(230,100)	(286,200)	(286,200)	(322,000)
	Interfund Transfers Out Total	(176,053)	(230,100)	(286,200)	(286,200)	(322,000)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	(70,039)	(85,000)	(500,000)	(800,000)	(100,000)
	<b>641200</b> Machinery & Equipment	0	0	0	0	(20,000)
	<b>641300</b> Land Improvements	(140,335)	0	0	0	0
	<b>641400</b> Furniture & Fixtures	0	0	0	0	0
	<b>641600</b> Architectural and Engineering	(45,685)	0	(197,000)	(197,000)	(80,000)
	Capital Purchases Total	(256,059)	(85,000)	(697,000)	(997,000)	(200,000)
	<b>649</b> Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(1,180,618)</b>	<b>(1,293,334)</b>	<b>(2,177,291)</b>	<b>(2,418,668)</b>	<b>(1,805,135)</b>
<b>Grand Total</b>		<b>(190,405)</b>	<b>729,784</b>	<b>59,354</b>	<b>0</b>	<b>0</b>

# SCHRAM MEMORIAL MUSEUM – FUND 42

Schram Memorial Museum is part of the Park District’s museum fund, which also includes Air Station Prairie, The Grove, and Wagner Farm. The cost of staff, operations, utilities, and facility upkeep are included in this budget. The grounds on which the facility sits are maintained and funded by the Park Services Division. Excluding expenses related to capital purchases, most of the revenue necessary to



operate Schram on a breakeven basis is generated through facility rentals. Rental revenue has continuously increased over the past several years. Weddings and other ceremonial events continue to be the main use for Schram Memorial Museum.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Revenue	72,518	89,537	172,549	198,690	196,049	(2,641)	-1.33%
Expense	(56,983)	(58,866)	(170,878)	(110,100)	(141,362)	(31,262)	28.39%
<b>Grand Total</b>	<b>15,535</b>	<b>30,672</b>	<b>1,671</b>	<b>88,590</b>	<b>54,687</b>	<b>(33,903)</b>	<b>-38.27%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Taxes	45,339	48,904	129,149	129,149	129,149	-	0.00%
Interest Income	67	3,240	100	6,600	1,900	(4,700)	-71.21%
Facility Rental	27,111	37,393	43,300	62,941	65,000	2,059	3.27%
<b>Grand Total</b>	<b>72,518</b>	<b>89,537</b>	<b>172,549</b>	<b>198,690</b>	<b>196,049</b>	<b>(2,641)</b>	<b>-1.33%</b>

## Taxes

Taxes are budgeted to remain the same as 2023/2024.

## Interest Income

Interest Income is budgeted to decrease \$4,700 (71.21%) over 2023/2024 projected revenue. The decrease is due to budgeting conservatively and an anticipated decline in interest rates.

# SCHRAM MEMORIAL MUSEUM – FUND 42

## Facility Rental

Facility rental revenue is budgeted to increase \$2,059 (3.27%) over the projected revenue for 2023/2024. This reflects a rate increase for facility rentals and a full year of scheduled rentals for the church group.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(10,007)	(10,971)	(12,012)	(14,814)	(16,000)	(1,186)	8.01%
Professional Services	(1,005)	(4,696)	(13,500)	(13,500)	(13,180)	320	-2.37%
Contractual Services	(2,487)	(3,089)	(5,233)	(2,921)	(3,750)	(829)	28.38%
Utilities	(21,078)	(21,084)	(21,994)	(27,915)	(30,802)	(2,887)	10.34%
Commodities	(1,520)	(724)	(700)	(1,450)	(800)	650	-44.83%
Maintenance and Repairs	(6,525)	(2,794)	(6,139)	(5,500)	(6,430)	(930)	16.91%
Transfer Out	(14,231)	(15,507)	(31,000)	(31,000)	(36,600)	(5,600)	18.06%
Capital Purchases	-	-	(66,625)	-	-	-	-
Commodities (Non-Capital Purchases)	(130)	-	(13,675)	(13,000)	(33,800)	(20,800)	160.00%
<b>Grand Total</b>	<b>(56,983)</b>	<b>(58,866)</b>	<b>(170,878)</b>	<b>(110,100)</b>	<b>(141,362)</b>	<b>(31,262)</b>	<b>28.39%</b>

## Salary and Wages

Salary and wages are budgeted to increase \$1,186 (8.01%) over the projected expenses for 2023/2024. Wages will fluctuate depending on the number of rentals booked annually. The maintenance staff from Park Center maintains the facility as needed.

## Commodities (Non-Capital Purchases)

Commodities are budgeted to increase \$20,800 (160%) over the projected expenses for 2023/2024. This budget reflects the cost of smaller, non-capital ADA priority projects and purchases of a new sound system and cordless microphones.

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Transfer Out Capital Replacement	(8,000)	(8,000)	(16,000)	(16,000)	(16,000)	-	0.00%
Transfer Out General & Admin	(5,480)	(6,590)	(10,000)	(10,000)	(15,600)	(5,600)	56.00%
Transfer Out Park Services	(751)	(917)	(5,000)	(5,000)	(5,000)	-	0.00%
<b>Grand Total</b>	<b>(14,231)</b>	<b>(15,507)</b>	<b>(31,000)</b>	<b>(31,000)</b>	<b>(36,600)</b>	<b>(5,600)</b>	<b>18.06%</b>

Transfers Out to General & Admin are budgeted to increase over projected expenses for 2024/2025 by \$5,600 (56.0%); the increase is based on the allocation of G&A expenses to the facility.

**Glenview Park District  
2024/2025 Five Year Summary**

**Schram Memorial Museum  
Special Revenue Fund**

Fund # 42

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	42,833	87.61%	45,406	62.61%	52,145	58.24%	135,749	68.32%	131,049	66.85%
	470 Rental & Lease Revenue	6,058	12.39%	27,111	37.39%	37,393	41.76%	62,941	31.68%	65,000	33.15%
	<b>Revenue Total</b>	<b>48,891</b>	<b>100.00%</b>	<b>72,518</b>	<b>100.00%</b>	<b>89,537</b>	<b>100.00%</b>	<b>198,690</b>	<b>100.00%</b>	<b>196,049</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(3,867)	16.42%	(10,007)	23.41%	(10,971)	25.30%	(14,814)	18.73%	(16,000)	15.27%
	520 Professional & Contractual Services Expense	-	0.00%	(1,005)	2.35%	(4,696)	10.83%	(13,500)	17.07%	(13,180)	12.58%
	522 Professional & Contractual Services Expense	(2,422)	10.29%	(2,487)	5.82%	(3,089)	7.13%	(2,921)	3.69%	(3,750)	3.58%
	535 Utility Expense	(15,180)	64.47%	(21,078)	49.30%	(21,084)	48.63%	(27,915)	35.29%	(30,802)	29.40%
	540 Commodities & COGS Expense	(251)	1.07%	(1,650)	3.86%	(724)	1.67%	(14,450)	18.27%	(34,600)	33.03%
	561 Maintenance & Repairs Expense	(1,826)	7.76%	(6,525)	15.26%	(2,794)	6.44%	(5,500)	6.95%	(6,430)	6.14%
	<b>Expense Total</b>	<b>(23,547)</b>	<b>100.00%</b>	<b>(42,752)</b>	<b>100.00%</b>	<b>(43,358)</b>	<b>100.00%</b>	<b>(79,100)</b>	<b>100.00%</b>	<b>(104,762)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>25,344</b>		<b>29,765</b>		<b>46,179</b>		<b>119,590</b>		<b>91,287</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Expense</b>											
	599 Interfund Transfers Out	(45,480)	100.00%	(14,231)	100.00%	(15,507)	100.00%	(31,000)	100.00%	(36,600)	100.00%
	<b>Expense Total</b>	<b>(45,480)</b>	<b>100.00%</b>	<b>(14,231)</b>	<b>100.00%</b>	<b>(15,507)</b>	<b>100.00%</b>	<b>(31,000)</b>	<b>100.00%</b>	<b>(36,600)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(45,480)</b>		<b>(14,231)</b>		<b>(15,507)</b>		<b>(31,000)</b>		<b>(36,600)</b>	
<b>Grand Total</b>		<b>(20,136)</b>		<b>15,535</b>		<b>30,672</b>		<b>88,590</b>		<b>54,687</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Schram Memorial Museum  
Special Revenue Fund**

Fund # 42

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	135,749	129,249	131,049
	470	Rental & Lease Revenue	62,941	43,300	65,000
<b>Revenue Total</b>			<b>198,690</b>	<b>172,549</b>	<b>196,049</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(14,814)	(12,012)	(16,000)
	520	Professional & Contractual Services Expense	(13,500)	(13,500)	(13,180)
	522	Professional & Contractual Services Expense	(2,921)	(5,233)	(3,750)
	535	Utility Expense	(27,915)	(21,994)	(30,802)
	540	Commodities & COGS Expense	(14,450)	(14,375)	(34,600)
	561	Maintenance & Repairs Expense	(5,500)	(6,139)	(6,430)
	599	Interfund Transfers Out	(31,000)	(31,000)	(36,600)
	641	Capital Purchases	0	(66,625)	0
<b>Expense Total</b>			<b>(110,100)</b>	<b>(170,878)</b>	<b>(141,362)</b>
<b>Grand Total</b>			<b>88,590</b>	<b>1,671</b>	<b>54,687</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Schram Memorial Museum  
Special Revenue Fund**

Fund # 42

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	45,339	48,904	129,149	129,149	129,149
	<b>401000</b> Interest Income	67	3,240	6,600	100	1,900
	Taxes and Interest Total	45,406	52,145	135,749	129,249	131,049
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	27,111	37,393	62,941	43,300	65,000
	Rental & Lease Revenue Total	27,111	37,393	62,941	43,300	65,000
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	0	0	0	0	0
	Interfund Transfers In Total	0	0	0	0	0
<b>Revenue Total</b>		<b>72,518</b>	<b>89,537</b>	<b>198,690</b>	<b>172,549</b>	<b>196,049</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510010</b> Full Time Maintenance	(5,500)	(5,775)	(6,000)	(6,000)	(6,500)
	<b>510120</b> Operations	(4,507)	(5,196)	(8,814)	(6,012)	(9,500)
	Salary & Wages Expense Total	(10,007)	(10,971)	(14,814)	(12,012)	(16,000)
<b>520</b>	Professional & Contractual Services Expense					
	<b>520100</b> Marketing	(964)	(4,550)	(13,000)	(13,000)	(13,000)
	<b>520200</b> Marketing: Brochure	(41)	(146)	(500)	(500)	(180)
	Professional & Contractual Services Expense Total	(1,005)	(4,696)	(13,500)	(13,500)	(13,180)
<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(1,476)	(1,770)	(2,125)	(3,733)	(2,250)
	<b>522830</b> Bank Charges	(1,011)	(1,319)	(796)	(1,500)	(1,500)
	Professional & Contractual Services Expense Total	(2,487)	(3,089)	(2,921)	(5,233)	(3,750)
<b>535</b>	Utility Expense					
	<b>535100</b> Fuel/Heat	(7,410)	(7,899)	(9,500)	(7,800)	(10,400)
	<b>535200</b> Electricity	(8,614)	(7,927)	(12,138)	(8,910)	(13,310)
	<b>535300</b> Water	(2,125)	(2,014)	(3,897)	(2,284)	(4,092)
	<b>535400</b> Telephone	(2,929)	(3,244)	(2,380)	(3,000)	(3,000)
	Utility Expense Total	(21,078)	(21,084)	(27,915)	(21,994)	(30,802)
<b>540</b>	Commodities & COGS Expense					
	<b>540100</b> General Supplies	(1,520)	(724)	(1,450)	(700)	(800)
	<b>541100</b> Non-Capital Building Improvement	0	0	(8,000)	(8,675)	(28,800)
	<b>541400</b> Non-Capital Furniture & Fixtures	(130)	0	(5,000)	(5,000)	(5,000)
	Commodities & COGS Expense Total	(1,650)	(724)	(14,450)	(14,375)	(34,600)
<b>561</b>	Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(4,713)	(454)	(3,000)	(3,550)	(3,750)
	<b>561400</b> Maintenance Services	(1,812)	(2,340)	(2,500)	(2,589)	(2,680)
	Maintenance & Repairs Expense Total	(6,525)	(2,794)	(5,500)	(6,139)	(6,430)

Glenview Park District  
2024/2025 Fund Budget Report

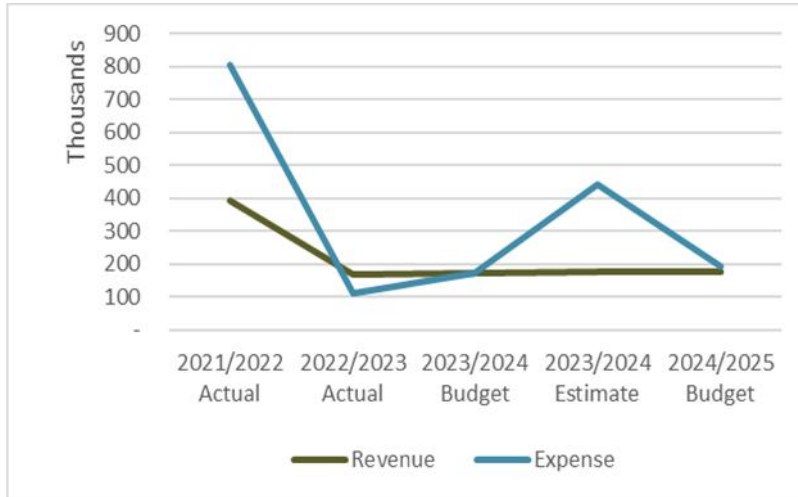
Schram Memorial Museum  
Special Revenue Fund

Fund # 42

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(14,231)	(15,507)	(31,000)	(31,000)	(36,600)
	Interfund Transfers Out Total	(14,231)	(15,507)	(31,000)	(31,000)	(36,600)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	0	(66,625)	0
	Capital Purchases Total	0	0	0	(66,625)	0
<b>Expense Total</b>		<b>(56,983)</b>	<b>(58,866)</b>	<b>(110,100)</b>	<b>(170,878)</b>	<b>(141,362)</b>
<b>Grand Total</b>		<b>15,535</b>	<b>30,672</b>	<b>88,590</b>	<b>1,671</b>	<b>54,687</b>

# AIR STATION PRAIRIE – FUND 43

Air Station Prairie (ASP) is part of the Park District’s museum fund, which also includes The Grove, Schram Memorial Museum, and Wagner Farm. Air Station Prairie is operated under the management of The Grove and has a full-time environmental education specialist as the day-to-day manager.



The Air Station Prairie had been funded through an intergovernmental agreement with the Village of Glenview whereby revenues from the TIF were dedicated to the Park District for the operation of the facility. This arrangement ended when the TIF closed in late 2021. Air Station Prairie is now funded primarily from the Museum tax levy.

In the 2022/2023 fiscal year, the Tyner Center was opened and resumed programs, rentals, and events after being closed in 2021/2022 fiscal year due to the COVID-19 pandemic.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Revenue	393,469	170,474	174,366	174,950	176,081	1,131	0.65%
Expense	(805,993)	(112,147)	(171,483)	(441,340)	(192,553)	248,787	-56.37%
<b>Grand Total</b>	<b>(412,524)</b>	<b>58,327</b>	<b>2,883</b>	<b>(266,390)</b>	<b>(16,472)</b>	<b>249,918</b>	<b>-93.82%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Taxes	-	164,179	165,000	165,000	165,000	-	0.00%
Interest Income	125	2,835	100	5,100	1,463	(3,637)	-71.31%
Sales	6	272	500	100	500	400	400.00%
Programs and Instruction	2,118	2,606	8,416	4,400	8,768	4,368	99.27%
Facility Rental	150	584	350	350	350	-	0.00%
Donations	390,970	-	-	-	-	-	0.00%
Transfer In	100	-	-	-	-	-	0.00%
<b>Grand Total</b>	<b>393,469</b>	<b>170,474</b>	<b>174,366</b>	<b>174,950</b>	<b>176,081</b>	<b>1,131</b>	<b>0.65%</b>

## Taxes

Taxes are budgeted to remain the same as 2023/2024. With the closure of the Glen TIF in late 2021, tax revenue is being allocated to Air Station Prairie to cover its operating expenses.



# AIR STATION PRAIRIE – FUND 43

## Donations

Donations are not budgeted for 2024/2025. Based on an intergovernmental agreement with the Village of Glenview, Donations in 2021/2022 reflected the TIF “make-whole” payments made by the Village of Glenview which ended following the close of the TIF in late 2021.

## Programs and Instruction

Programs and Instruction are budgeted to increase \$4,368 (99.27%) over the projected revenue for 2023/2024. Programming was paused in 2020/2021 and 2021/2022 due to the pandemic; it was resumed in 2022/2023. Staff is budgeting for programming to continue to increase in 2024/2025.

## Expenses

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(59,078)	(68,586)	(83,448)	(79,468)	(86,379)	(6,911)	8.70%
Employee Benefits and Insurance	(9,038)	(8,799)	(8,816)	(8,816)	(9,715)	(899)	10.20%
Professional Services	(166)	(597)	(3,000)	(3,000)	(1,550)	1,450	-48.33%
Contractual Services	(12,280)	(1,781)	(1,400)	(1,400)	(1,550)	(150)	10.71%
Utilities	(9,362)	(8,539)	(10,134)	(10,049)	(10,485)	(436)	4.34%
Commodities	(1,348)	(1,699)	(4,010)	(2,982)	(4,810)	(1,828)	61.30%
Cost of Goods Sold	-	-	(200)	-	(200)	(200)	0.00%
Maintenance and Repairs	(2,953)	(1,284)	(5,475)	(5,475)	(9,914)	(4,439)	81.08%
Professional Training & Engagement	(857)	(618)	(1,250)	(1,400)	(1,500)	(100)	7.14%
Transfer Out	(687,907)	(20,203)	(22,500)	(22,500)	(25,200)	(2,700)	12.00%
Capital Purchases	-	-	(30,000)	(305,000)	(40,000)	265,000	-86.89%
Commodities (Non-Capital Purchases)	(23,003)	(42)	(1,250)	(1,250)	(1,250)	-	0.00%
<b>Grand Total</b>	<b>(805,993)</b>	<b>(112,147)</b>	<b>(171,483)</b>	<b>(441,340)</b>	<b>(192,553)</b>	<b>248,787</b>	<b>-56.37%</b>

## Salary and Wages

Salary and wages are budgeted to increase \$6,911 (8.70%) over the projected expenses for 2023/2024. This increase is due to the hourly rate adjustments to secure and retain part-time staff along with the annual wage increases. In addition, the Yoga on the Prairie program will utilize a park district staff instructor, as opposed to a contracted yoga teacher as in past years.

## Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$4,439 (81.08%) over the projected expenses for 2023/2024. The increase is due to the need for green roof maintenance and for technology costs relating to the Cisco phone system and software maintenance budgeted in 2024/2025.

# AIR STATION PRAIRIE – FUND 43

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(671,300)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Transfer Out General & Admin	(15,130)	(14,170)	(16,300)	(16,300)	(19,000)	(2,700)	16.56%
Transfer Out Park Services	(1,477)	(1,033)	(1,200)	(1,200)	(1,200)	-	0.00%
<b>Grand Total</b>	<b>(687,907)</b>	<b>(20,203)</b>	<b>(22,500)</b>	<b>(22,500)</b>	<b>(25,200)</b>	<b>(2,700)</b>	<b>12.00%</b>

Transfers Out are budgeted to increase \$2,700 (12%) over the projected expenses for 2023/2024 due to a slight increase in the General & Administrative contributions.

## Capital Improvements

The following capital improvement are included in the 2024/2025 Budget:

Tyner Center Structural Study	\$30,000
Solar Panel Installation	\$10,000
<b>Total Capital Improvements</b>	<b>\$40,000</b>

**Glenview Park District  
2024/2025 Five Year Summary**

**Air Station Prairie  
Special Revenue Fund**

Fund # 43

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	182	0.16%	125	0.03%	167,013	97.97%	170,100	97.23%	166,463	94.54%
	410 Sales Revenue	-	0.00%	6	0.00%	272	0.16%	100	0.06%	500	0.28%
	420 Programs & Instruction Revenue	-	0.00%	2,118	0.54%	2,606	1.53%	4,400	2.52%	8,768	4.98%
	470 Rental & Lease Revenue	-	0.00%	150	0.04%	584	0.34%	350	0.20%	350	0.20%
	498 Other Income	112,593	99.84%	390,970	99.39%	-	0.00%	-	0.00%	-	0.00%
	<b>Revenue Total</b>	<b>112,775</b>	<b>100.00%</b>	<b>393,369</b>	<b>100.00%</b>	<b>170,474</b>	<b>100.00%</b>	<b>174,950</b>	<b>100.00%</b>	<b>176,081</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(45,653)	64.50%	(59,078)	50.03%	(68,586)	74.60%	(79,468)	69.81%	(86,379)	67.83%
	512 Employee Benefit Expense	(9,113)	12.88%	(9,038)	7.65%	(8,799)	9.57%	(8,816)	7.74%	(9,715)	7.63%
	520 Professional & Contractual Services Expense	-	0.00%	(166)	0.14%	(597)	0.65%	(3,000)	2.64%	(1,550)	1.22%
	522 Professional & Contractual Services Expense	(1,000)	1.41%	(12,280)	10.40%	(1,781)	1.94%	(1,400)	1.23%	(1,550)	1.22%
	535 Utility Expense	(9,617)	13.59%	(9,362)	7.93%	(8,539)	9.29%	(10,049)	8.83%	(10,485)	8.23%
	540 Commodities & COGS Expense	(2,068)	2.92%	(24,351)	20.62%	(1,741)	1.89%	(4,232)	3.72%	(6,060)	4.76%
	545 Commodities & COGS Expense	-	0.00%	-	0.00%	-	0.00%	-	0.00%	(200)	0.16%
	561 Maintenance & Repairs Expense	(2,807)	3.97%	(2,953)	2.50%	(1,284)	1.40%	(5,475)	4.81%	(9,914)	7.78%
	575 Professional Training & Engagement Expense	(518)	0.73%	(857)	0.73%	(618)	0.67%	(1,400)	1.23%	(1,500)	1.18%
	<b>Expense Total</b>	<b>(70,775)</b>	<b>100.00%</b>	<b>(118,087)</b>	<b>100.00%</b>	<b>(91,944)</b>	<b>100.00%</b>	<b>(113,840)</b>	<b>100.00%</b>	<b>(127,353)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>42,000</b>		<b>275,283</b>		<b>78,530</b>		<b>61,110</b>		<b>48,728</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-		-		-		(305,000)	100.00%	(40,000)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>(305,000)</b>	<b>100.00%</b>	<b>(40,000)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(305,000)</b>		<b>(40,000)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	499 Interfund Transfers In	-		100	100.00%	-		-		-	
	<b>Revenue Total</b>	<b>-</b>		<b>100</b>	<b>100.00%</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Expense</b>											
	599 Interfund Transfers Out	(10,700)	100.00%	(687,907)	100.00%	(20,203)	100.00%	(22,500)	100.00%	(25,200)	100.00%
	<b>Expense Total</b>	<b>(10,700)</b>	<b>100.00%</b>	<b>(687,907)</b>	<b>100.00%</b>	<b>(20,203)</b>	<b>100.00%</b>	<b>(22,500)</b>	<b>100.00%</b>	<b>(25,200)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(10,700)</b>		<b>(687,807)</b>		<b>(20,203)</b>		<b>(22,500)</b>		<b>(25,200)</b>	
<b>Grand Total</b>		<b>31,300</b>		<b>(412,524)</b>		<b>58,327</b>		<b>(266,390)</b>		<b>(16,472)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Air Station Prairie  
Special Revenue Fund**

Fund # 43

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	170,100	165,100	166,463
	410	Sales Revenue	100	500	500
	420	Programs & Instruction Revenue	4,400	8,416	8,768
	470	Rental & Lease Revenue	350	350	350
<b>Revenue Total</b>			<b>174,950</b>	<b>174,366</b>	<b>176,081</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(79,468)	(83,448)	(86,379)
	512	Employee Benefit Expense	(8,816)	(8,816)	(9,715)
	520	Professional & Contractual Services Expense	(3,000)	(3,000)	(1,550)
	522	Professional & Contractual Services Expense	(1,400)	(1,400)	(1,550)
	535	Utility Expense	(10,049)	(10,134)	(10,485)
	540	Commodities & COGS Expense	(4,232)	(5,260)	(6,060)
	545	Commodities & COGS Expense	0	(200)	(200)
	561	Maintenance & Repairs Expense	(5,475)	(5,475)	(9,914)
	575	Professional Training & Engagement Expense	(1,400)	(1,250)	(1,500)
	599	Interfund Transfers Out	(22,500)	(22,500)	(25,200)
	641	Capital Purchases	(305,000)	(30,000)	(40,000)
<b>Expense Total</b>			<b>(441,340)</b>	<b>(171,483)</b>	<b>(192,553)</b>
<b>Grand Total</b>			<b>(266,390)</b>	<b>2,883</b>	<b>(16,472)</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Air Station Prairie  
Special Revenue Fund**

Fund # 43

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
C Account Description		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	0	164,179	165,000	165,000	165,000
	<b>401000</b> Interest Income	125	2,835	5,100	100	1,463
	Taxes and Interest Total	125	167,013	170,100	165,100	166,463
<b>410</b>	Sales Revenue					
	<b>410200</b> Merchandise Sales	6	272	100	500	500
	Sales Revenue Total	6	272	100	500	500
<b>420</b>	Programs & Instruction Revenue					
	<b>420300</b> Program Revenue	1,661	155	1,700	4,416	5,056
	<b>420340</b> Group Instruction	457	2,451	2,700	4,000	3,712
	Programs & Instruction Revenue Total	2,118	2,606	4,400	8,416	8,768
<b>470</b>	Rental & Lease Revenue					
	<b>470000</b> Facility Rental	150	584	350	350	350
	Rental & Lease Revenue Total	150	584	350	350	350
<b>498</b>	Other Income					
	<b>497000</b> Donations	390,970	0	0	0	0
	Other Income Total	390,970	0	0	0	0
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	100	0	0	0	0
	Interfund Transfers In Total	100	0	0	0	0
<b>Revenue Total</b>		<b>393,469</b>	<b>170,474</b>	<b>174,950</b>	<b>174,366</b>	<b>176,081</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(47,864)	(51,611)	(54,278)	(54,278)	(56,449)
	<b>510010</b> Full Time Maintenance	0	(500)	0	0	0
	<b>510110</b> Part Time Maintenance	(5,422)	(6,996)	(9,240)	(9,240)	(9,800)
	<b>510120</b> Operations	(393)	(1,644)	(5,000)	(5,000)	(5,050)
	<b>510300</b> Program Wages	(548)	(337)	(240)	(3,060)	(3,130)
	<b>510340</b> Group Instruction Wages	(150)	(1,403)	(1,340)	(2,500)	(2,070)
	<b>510380</b> Group Tour Wages	(4,702)	(6,096)	(9,370)	(9,370)	(9,880)
	Salary & Wages Expense Total	(59,078)	(68,586)	(79,468)	(83,448)	(86,379)
<b>512</b>	Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(9,038)	(8,799)	(8,816)	(8,816)	(9,715)
	Employee Benefit Expense Total	(9,038)	(8,799)	(8,816)	(8,816)	(9,715)
<b>520</b>	Professional & Contractual Services Expense					
	<b>520100</b> Marketing	(40)	(152)	(1,000)	(1,000)	(1,000)
	<b>520200</b> Marketing: Brochure	(126)	(445)	(2,000)	(2,000)	(550)
	Professional & Contractual Services Expense Total	(166)	(597)	(3,000)	(3,000)	(1,550)
<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(11,500)	(1,200)	(1,200)	(1,200)	(1,200)

**Glenview Park District  
2024/2025 Fund Budget Report**

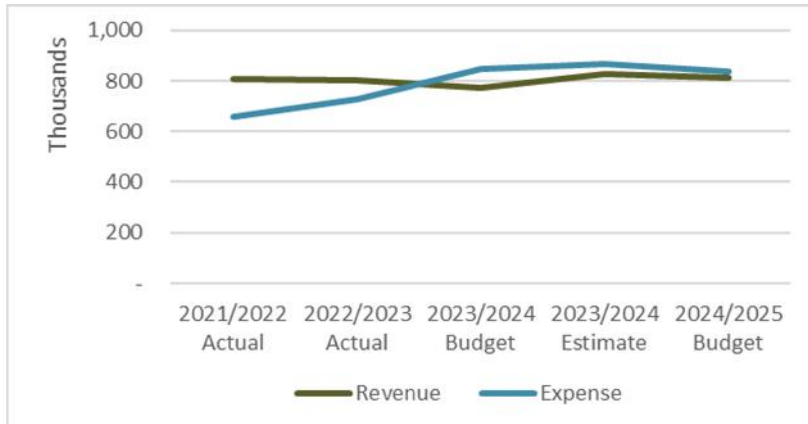
**Air Station Prairie  
Special Revenue Fund**

Fund # 43

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
C. Account	Description					
Expense	<b>522</b>					
	<b>522300</b> Program Services	(707)	(500)	0	0	0
	<b>522820</b> Printing	0	0	0	0	0
	<b>522830</b> Bank Charges	(73)	(81)	(200)	(200)	(350)
	Professional & Contractual Services Expense Total	(12,280)	(1,781)	(1,400)	(1,400)	(1,550)
	<b>535</b> Utility Expense					
	<b>535200</b> Electricity	(3,859)	(3,046)	(3,850)	(3,850)	(4,235)
	<b>535300</b> Water	(527)	(516)	(1,015)	(1,100)	(1,066)
	<b>535400</b> Telephone	(4,977)	(4,978)	(5,184)	(5,184)	(5,184)
	Utility Expense Total	(9,362)	(8,539)	(10,049)	(10,134)	(10,485)
	<b>540</b> Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(428)	(108)	(150)	(150)	(150)
	<b>540010</b> Books and Subscriptions	0	0	(62)	(50)	(50)
	<b>540100</b> General Supplies	(910)	(755)	(1,700)	(1,700)	(1,700)
	<b>540190</b> Uniforms	0	0	0	(200)	(1,000)
	<b>540300</b> Program Supplies	(10)	(104)	(20)	(160)	(160)
	<b>540380</b> Group Supplies	0	(24)	(250)	(250)	(250)
	<b>540700</b> Special Event Supplies	0	(707)	(800)	(1,500)	(1,500)
	<b>541100</b> Non-Capital Building Improvement	(497)	0	0	0	0
	<b>541200</b> Non-Capital Machinery & Equipment	(660)	0	(1,200)	(1,200)	(1,200)
	<b>541300</b> Non-Capital Land Improvement	0	0	0	0	0
	<b>541400</b> Non-Capital Furniture & Fixtures	(21,846)	0	0	0	0
	<b>541500</b> Non-Capital Intangibles	0	(42)	(50)	(50)	(50)
	Commodities & COGS Expense Total	(24,351)	(1,741)	(4,232)	(5,260)	(6,060)
	<b>545</b> Commodities & COGS Expense					
	<b>545200</b> Merchandise Purchase	0	0	0	(200)	(200)
	Commodities & COGS Expense Total	0	0	0	(200)	(200)
	<b>561</b> Maintenance & Repairs Expense					
	<b>561100</b> Building Repairs	(409)	(14)	(500)	(500)	(3,635)
	<b>561200</b> Machinery & Equipment Repairs	(984)	0	(250)	(250)	(750)
	<b>561400</b> Maintenance Services	(1,561)	(1,270)	(4,725)	(4,725)	(5,529)
	Maintenance & Repairs Expense Total	(2,953)	(1,284)	(5,475)	(5,475)	(9,914)
	<b>575</b> Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(857)	(618)	(1,400)	(1,250)	(1,500)
	Professional Training & Engagement Expense Total	(857)	(618)	(1,400)	(1,250)	(1,500)
	<b>599</b> Interfund Transfers Out					
	<b>599000</b> Transfer Out	(687,907)	(20,203)	(22,500)	(22,500)	(25,200)
	Interfund Transfers Out Total	(687,907)	(20,203)	(22,500)	(22,500)	(25,200)
	<b>641</b> Capital Purchases					
	<b>641100</b> Buildings and Improvements	0	0	(305,000)	(30,000)	(40,000)
	<b>641400</b> Furniture & Fixtures	0	0	0	0	0
	Capital Purchases Total	0	0	(305,000)	(30,000)	(40,000)
<b>Expense Total</b>		<b>(805,993)</b>	<b>(112,147)</b>	<b>(441,340)</b>	<b>(171,483)</b>	<b>(192,553)</b>
<b>Grand Total</b>		<b>(412,524)</b>	<b>58,327</b>	<b>(266,390)</b>	<b>2,883</b>	<b>(16,472)</b>

# LIABILITY INSURANCE – FUND 60

The Liability Insurance Fund was established to account for the funds needed for unemployment and workers' compensation claims, the costs of protecting the District or its employees against liability, property damage or loss, the costs of principal and interest on bonds issued, to pay tort judgments or settlements, and the cost of risk management. This fund primarily includes the cost of property,



liability, employment practices, workers' compensation, unemployment, and pollution liability insurance to protect the District against loss. It also includes the cost of insurance for boating on Lake Glenview. This fund includes the Risk Manager's salary, safety training, and related costs. The District's insurance is obtained through

the Park District Risk Management Association (PDRMA). By pooling the park district risks, PDRMA has been able to negotiate better rates for insurance coverage than could be done by individual park districts. PDRMA utilizes the services of Unemployment Consultants, Inc to help control the costs of unemployment claims. The District pays the actual cost of unemployment claims rather than paying a percentage of salaries to the Illinois Department of Employment Security as a cost-saving measure. Funding for the Liability Insurance fund comes primarily from property tax revenue levied specifically for this purpose.

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	808,285	804,445	774,180	826,900	812,450	(14,450)	-1.75%
Expense	(659,921)	(729,705)	(847,803)	(866,118)	(838,582)	27,536	-3.18%
<b>Grand Total</b>	<b>148,364</b>	<b>74,740</b>	<b>(73,623)</b>	<b>(39,218)</b>	<b>(26,132)</b>	<b>13,086</b>	<b>-33.37%</b>

## Revenues

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	805,722	769,946	772,500	772,500	795,675	23,175	3.00%
Interest Income	963	31,828	180	52,400	15,275	(37,125)	-70.85%
Other Sources	1,500	2,671	1,500	2,000	1,500	(500)	-25.00%
Transfer In	100	-	-	-	-	-	-
<b>Grand Total</b>	<b>808,285</b>	<b>804,445</b>	<b>774,180</b>	<b>826,900</b>	<b>812,450</b>	<b>(14,450)</b>	<b>-1.75%</b>

## Taxes

Taxes and interest are budgeted to increase \$23,175 (3.00%) above the projected revenue for 2023/2024.

# LIABILITY INSURANCE – FUND 60

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(65,593)	(71,033)	(75,240)	(75,240)	(96,320)	(21,080)	28.02%
Employee Benefits and Insurance	(9,200)	(11,078)	(11,185)	(11,185)	(12,063)	(878)	7.85%
General & Liability Insurance	(537,303)	(537,602)	(639,578)	(639,578)	(599,399)	40,179	-6.28%
Contractual Services	(8,781)	(71,580)	(23,450)	(58,000)	(27,200)	30,800	-53.10%
Utilities	(600)	(600)	(600)	(600)	(600)	-	0.00%
Commodities	(10,091)	(8,073)	(18,500)	(18,865)	(20,600)	(1,735)	9.20%
Maintenance and Repairs	(20,290)	(9,369)	(10,000)	(2,000)	(10,000)	(8,000)	400.00%
Professional Training & Engagement	(3,068)	(7,961)	(18,250)	(14,650)	(21,900)	(7,250)	49.49%
Commodities (Non-Capital Purchases)	(4,997)	(12,409)	(51,000)	(46,000)	(50,500)	(4,500)	9.78%
<b>Grand Total</b>	<b>(659,921)</b>	<b>(729,705)</b>	<b>(847,803)</b>	<b>(866,118)</b>	<b>(838,582)</b>	<b>27,536</b>	<b>-3.18%</b>

### Salary and Wages

Salary and Wages are budgeted to increase \$21,080 (28.02%) over the projected expenses for 2023/2024. The increase is due to a wage adjustment for the Risk Manager position to reflect increased responsibilities and merit pay increases.

### General & Liability Insurance

General and Liability Insurance are budgeted to decrease \$40,179 (6.28%) over the projected expenses for 2023/2024. The decrease is primarily due to a lower budget amount for Unemployment payments to IDES along with slight decreases in PDRMA rates for employment practices, pollution coverage, and liability insurance.

### Contractual Services

Contractual Services are budgeted to decrease \$30,800 (53.10%) under the projected expenses for 2023/2024. The decrease is due to a one -time expense for security services.

### Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$8,000 (400.00%) over the projected expenses for 2023/2024. The budgeted amount represents emergency safety repairs that may be needed during the 2024/2025 fiscal year. The increase over the projected 2023/2024 expenses is the result of fewer repairs needed in 2023/2024.

### Professional Training and Engagement

Professional Training and Engagement is budgeted to increase \$7,250 (49.49%) over the projected expenses for 2023/2024. The 2024/2025 Budget includes Stop the Bleeding certifications, Personal Protection Equipment (PPE) Reimbursement allowance, Safety Team incentives, and allowances for registration and travel expenses for state and national industry conferences.



**Glenview Park District  
2024/2025 Five Year Summary**

**Liability Insurance  
Special Revenue Fund**

Fund # 60

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	804,157	100.00%	806,685	100.00%	801,774	100.00%	824,900	100.00%	810,950	100.00%
	<b>Revenue Total</b>	<b>804,157</b>	<b>100.00%</b>	<b>806,685</b>	<b>100.00%</b>	<b>801,774</b>	<b>100.00%</b>	<b>824,900</b>	<b>100.00%</b>	<b>810,950</b>	<b>100.00%</b>
<b>Expense</b>											
	510 Salary & Wages Expense	(59,924)	11.37%	(65,593)	9.94%	(71,033)	9.73%	(75,240)	8.69%	(96,320)	11.49%
	512 Employee Benefit Expense	-	0.00%	(9,200)	1.39%	(11,078)	1.52%	(11,185)	1.29%	(12,063)	1.44%
	522 Professional & Contractual Services Expense	(8,714)	1.65%	(8,781)	1.33%	(71,580)	9.81%	(58,000)	6.70%	(27,200)	3.24%
	530 General & Liability Insurance Expense	(455,212)	86.37%	(537,303)	81.42%	(537,602)	73.67%	(639,578)	73.84%	(599,399)	71.48%
	535 Utility Expense	(700)	0.13%	(600)	0.09%	(600)	0.08%	(600)	0.07%	(600)	0.07%
	540 Commodities & COGS Expense	(476)	0.09%	(15,088)	2.29%	(20,482)	2.81%	(64,865)	7.49%	(71,100)	8.48%
	561 Maintenance & Repairs Expense	-	0.00%	(20,290)	3.07%	(9,369)	1.28%	(2,000)	0.23%	(10,000)	1.19%
	575 Professional Training & Engagement Expense	(2,014)	0.38%	(3,068)	0.46%	(7,961)	1.09%	(14,650)	1.69%	(21,900)	2.61%
	<b>Expense Total</b>	<b>(527,040)</b>	<b>100.00%</b>	<b>(659,921)</b>	<b>100.00%</b>	<b>(729,705)</b>	<b>100.00%</b>	<b>(866,118)</b>	<b>100.00%</b>	<b>(838,582)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>277,117</b>		<b>146,764</b>		<b>72,069</b>		<b>(41,218)</b>		<b>(27,632)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	498 Other Income	1,500	100.00%	1,500	93.75%	2,671	100.00%	2,000	100.00%	1,500	100.00%
	499 Interfund Transfers In	-	0.00%	100	6.25%	-	0.00%	-	0.00%	-	0.00%
	<b>Revenue Total</b>	<b>1,500</b>	<b>100.00%</b>	<b>1,600</b>	<b>100.00%</b>	<b>2,671</b>	<b>100.00%</b>	<b>2,000</b>	<b>100.00%</b>	<b>1,500</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>1,500</b>		<b>1,600</b>		<b>2,671</b>		<b>2,000</b>		<b>1,500</b>	
<b>Grand Total</b>		<b>278,617</b>		<b>148,364</b>		<b>74,740</b>		<b>(39,218)</b>		<b>(26,132)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Liability Insurance  
Special Revenue Fund**

Fund # 60

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	824,900	772,680	810,950
	498	Other Income	2,000	1,500	1,500
<b>Revenue Total</b>			<b>826,900</b>	<b>774,180</b>	<b>812,450</b>
<b>Expense</b>					
	510	Salary & Wages Expense	(75,240)	(75,240)	(96,320)
	512	Employee Benefit Expense	(11,185)	(11,185)	(12,063)
	522	Professional & Contractual Services Expense	(58,000)	(23,450)	(27,200)
	530	General & Liability Insurance Expense	(639,578)	(639,578)	(599,399)
	535	Utility Expense	(600)	(600)	(600)
	540	Commodities & COGS Expense	(64,865)	(69,500)	(71,100)
	561	Maintenance & Repairs Expense	(2,000)	(10,000)	(10,000)
	575	Professional Training & Engagement Expense	(14,650)	(18,250)	(21,900)
<b>Expense Total</b>			<b>(866,118)</b>	<b>(847,803)</b>	<b>(838,582)</b>
<b>Grand Total</b>			<b>(39,218)</b>	<b>(73,623)</b>	<b>(26,132)</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

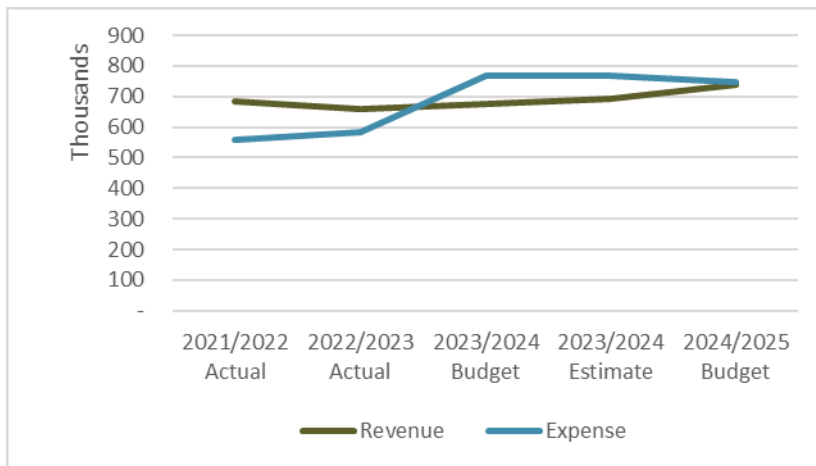
**Liability Insurance  
Special Revenue Fund**

Fund # 60

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	805,722	769,946	772,500	772,500	795,675
	<b>401000</b> Interest Income	963	31,828	52,400	180	15,275
	Taxes and Interest Total	806,685	801,774	824,900	772,680	810,950
<b>498</b>	Other Income					
	<b>498200</b> Other Sources	1,500	2,671	2,000	1,500	1,500
	Other Income Total	1,500	2,671	2,000	1,500	1,500
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	100	0	0	0	0
	Interfund Transfers In Total	100	0	0	0	0
<b>Revenue Total</b>		<b>808,285</b>	<b>804,445</b>	<b>826,900</b>	<b>774,180</b>	<b>812,450</b>
<b>Expense</b>						
<b>510</b>	Salary & Wages Expense					
	<b>510000</b> Salaries	(65,593)	(71,033)	(75,240)	(75,240)	(96,320)
	Salary & Wages Expense Total	(65,593)	(71,033)	(75,240)	(75,240)	(96,320)
<b>512</b>	Employee Benefit Expense					
	<b>512000</b> Insurance Expense: Health	(9,200)	(11,078)	(11,185)	(11,185)	(12,063)
	Employee Benefit Expense Total	(9,200)	(11,078)	(11,185)	(11,185)	(12,063)
<b>522</b>	Professional & Contractual Services Expense					
	<b>522000</b> Special Services	(8,781)	(71,580)	(58,000)	(23,450)	(27,200)
	Professional & Contractual Services Expense Total	(8,781)	(71,580)	(58,000)	(23,450)	(27,200)
<b>530</b>	General & Liability Insurance Expense					
	<b>530000</b> Insurance Expense: General Liability	(537,303)	(537,602)	(639,578)	(639,578)	(599,399)
	General & Liability Insurance Expense Total	(537,303)	(537,602)	(639,578)	(639,578)	(599,399)
<b>535</b>	Utility Expense					
	<b>535400</b> Telephone	(600)	(600)	(600)	(600)	(600)
	Utility Expense Total	(600)	(600)	(600)	(600)	(600)
<b>540</b>	Commodities & COGS Expense					
	<b>540000</b> Office Supplies	(579)	(1,181)	(5,000)	(5,000)	(4,000)
	<b>540010</b> Books and Subscriptions	0	0	(365)	0	(5,100)
	<b>540100</b> General Supplies	(9,513)	(6,892)	(13,500)	(13,500)	(11,500)
	<b>541100</b> Non-Capital Building Improvement	0	(2,680)	(20,000)	(25,000)	(17,500)
	<b>541200</b> Non-Capital Machinery & Equipment	(4,997)	(9,729)	(26,000)	(26,000)	(33,000)
	Commodities & COGS Expense Total	(15,088)	(20,482)	(64,865)	(69,500)	(71,100)
<b>561</b>	Maintenance & Repairs Expense					
	<b>561200</b> Machinery & Equipment Repairs	(20,290)	(9,369)	(2,000)	(10,000)	(10,000)
	Maintenance & Repairs Expense Total	(20,290)	(9,369)	(2,000)	(10,000)	(10,000)
<b>575</b>	Professional Training & Engagement Expense					
	<b>575000</b> Training & Employment	(3,068)	(7,961)	(14,650)	(18,250)	(21,900)
	Professional Training & Engagement Expense Total	(3,068)	(7,961)	(14,650)	(18,250)	(21,900)
<b>Expense Total</b>		<b>(659,921)</b>	<b>(729,705)</b>	<b>(866,118)</b>	<b>(847,803)</b>	<b>(838,582)</b>
<b>Grand Total</b>		<b>148,364</b>	<b>74,740</b>	<b>(39,218)</b>	<b>(73,623)</b>	<b>(26,132)</b>

# SPECIAL RECREATION – FUND 65

The Special Recreation Fund was established to account for the funds used to provide recreational opportunities to those with disabilities. The Northern Suburban Special Recreation Association (NSSRA) is an intergovernmental partnership of ten park districts, two cities, and one village in the northern suburban area of Chicago. NSSRA provides and facilitates year-round recreation programs and services for children and adults with disabilities who live in the partner communities. Each of the agencies served by NSSRA levy funds to support its operation. The thirteen agencies served by NSSRA are Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette, and Winnetka Park Districts, the Cities of Highwood and Lake Forest, and the Village of Riverwoods.



The budget for the Special Recreation Fund includes the Member Agency Contribution (MAC), which provides a significant portion of the operating revenue for NSSRA, funding for specially trained companions to assist those with special needs who participate in Glenview Park District programs (inclusion services), as well as

funding for facility improvements to make them accessible under the terms of the Americans with Disabilities Act (ADA).

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	684,645	659,736	677,135	693,535	738,454	44,919	6.48%
Expense	(560,490)	(581,972)	(767,000)	(767,000)	(745,000)	22,000	-2.87%
<b>Grand Total</b>	<b>124,155</b>	<b>77,764</b>	<b>(89,865)</b>	<b>(73,465)</b>	<b>(6,546)</b>	<b>66,919</b>	<b>-91.09%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	684,303	649,352	676,835	676,835	733,591	56,756	8.39%
Interest Income	342	10,384	300	16,700	4,863	(11,837)	-70.88%
<b>Grand Total</b>	<b>684,645</b>	<b>659,736</b>	<b>677,135</b>	<b>693,535</b>	<b>738,454</b>	<b>44,919</b>	<b>6.48%</b>

# SPECIAL RECREATION – FUND 65

## Taxes

Taxes and interest are budgeted to cover Member Agency Contributions, inclusion services, the Member Agency Capital Contribution and ADA improvements. The FY 2024/2025 budgeted taxes increased \$56,756 (8.39%) over projected revenue for 2023/2024 to cover these expenses. Interest Income decreased \$11,837, 70.88% over projected 2023/2024. Interest Income is budgeted conservatively and reflects an anticipated decline in interest rates.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates	
Contractual Services	(560,490)	(581,972)	(767,000)	(767,000)	(745,000)	22,000	-2.87%
<b>Grand Total</b>	<b>(560,490)</b>	<b>(581,972)</b>	<b>(767,000)</b>	<b>(767,000)</b>	<b>(745,000)</b>	<b>22,000</b>	<b>-2.87%</b>

## Contractual Services

Contractual Services are budgeted to decrease \$22,000 (2.87%) under projected expenses for 2023/2024. Contractual Services includes the payment for Member Agency Contributions (MAC) and inclusion services. The 2023/2024 Budget included \$100,000 for an ADA Plan Update; in 2024/2025 Budget includes \$50,000 for the Roosevelt Pool Entrance Project.

<b>CONTRACTUAL SERVICES</b>	
Member Agency Contributions	\$605,000
Inclusion Services	\$90,000
Roosevelt Pool Entrance Project	\$50,000
<b>Total</b>	<b>\$745,000</b>

# SPECIAL RECREATION – FUND 65

## 2024 Member Agency Contributions (MAC)

NSSRA 2024 Member Agency Contributions									
2024 MAC:		2,715,912.00							
Partner	EAV	% of EAV	EAV Mac	Population	% of Pop MAC	Pop MAC	2024 Total Agency MAC	2023	Difference from 2023
City of Highwood	153,412,601	0.71%	9,645.06	5,074	2.14%	29,097.17	38,742.23	38,245.05	497.18
Deerfield Park District	1,416,179,895	6.56%	89,035.30	19,654	8.30%	112,707.10	201,742.41	200,627.33	1,115.08
Glencoe Park District	1,174,869,861	5.44%	73,864.13	8,849	3.74%	50,745.15	124,609.28	109,621.97	14,987.31
Glenview Park District	4,314,602,091	19.98%	271,259.26	58,183	24.57%	333,654.08	604,913.34	566,566.89	38,326.45
Kenilworth Park District	372,560,660	1.72%	23,422.91	2,451	1.04%	14,055.41	37,478.32	33,126.44	4,351.88
Lake Bluff Park District	714,601,543	3.31%	44,927.04	10,678	4.51%	61,233.66	106,160.70	91,138.72	15,021.98
Lake Forest Recreation Dept	2,426,166,029	11.23%	152,533.18	19,368	8.18%	111,067.02	263,600.20	271,618.75	(8,018.54)
Northbrook Park District	3,204,280,347	14.84%	201,453.27	34,058	14.38%	195,307.75	396,761.02	379,829.06	16,931.97
Northfield Park District	590,702,366	2.73%	37,137.49	4,364	1.84%	25,025.63	62,163.12	57,480.42	4,682.71
Park District of Highland Park	2,648,118,776	12.26%	166,487.37	30,163	12.74%	172,971.63	339,458.99	336,207.95	3,251.04
Village of Riverwoods	342,393,696	1.59%	21,526.31	3,590	1.52%	20,587.08	42,113.39	44,566.16	(2,472.76)
Wilmette Park District	2,367,558,710	10.96%	148,848.54	27,895	11.78%	159,965.64	308,814.18	287,638.68	21,175.50
Winnetka Park District	1,873,962,907	8.68%	117,816.15	12,475	5.27%	71,538.67	189,354.82	169,875.60	19,479.22
<b>Totals</b>	<b>21,599,409,472</b>	<b>100.00%</b>	<b>1,357,956</b>	<b>236,802</b>	<b>100.00%</b>	<b>1,357,956</b>	<b>2,715,912.00</b>	<b>2,586,583.00</b>	<b>129,329.00</b>

MAC Invoices are sent to the Partner Agencies on January 1st and October 1st

The costs are set by the North Suburban Special Recreation Association and are for the 2024 calendar year. The Glenview Park District’s costs are \$604,913, 6.76% higher than prior year. The total 2024 combined Member Agency Contribution increased \$129,329, 5.00% higher than 2023. Shifts in EAVs and population between Partner Agencies affect each district’s contribution.

## 2024 Member Agency Contributions (MAC) – Capital Contribution

There is no Member Agency Capital Contribution budgeted in FY 2024/2025. The NSSRA Board voted to pause capital contributions in 2022 and 2023. It is expected that the Capital Contribution reserve will resume to prior year levels in 2025.

Glenview Park District  
2024/2025 Five Year Summary

Special Recreation  
Special Revenue Fund

Fund # 65

R/E	Category	2020/2021	2020/2021	2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025
		Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	1,112,597	100.00%	684,645	100.00%	659,736	100.00%	693,535	100.00%	738,454	100.00%
<b>Revenue Total</b>		<b>1,112,597</b>	<b>100.00%</b>	<b>684,645</b>	<b>100.00%</b>	<b>659,736</b>	<b>100.00%</b>	<b>693,535</b>	<b>100.00%</b>	<b>738,454</b>	<b>100.00%</b>
<b>Expense</b>											
	522 Professional & Contractual Services Expense	(989,191)	100.00%	(560,490)	100.00%	(581,972)	100.00%	(767,000)	100.00%	(745,000)	100.00%
<b>Expense Total</b>		<b>(989,191)</b>	<b>100.00%</b>	<b>(560,490)</b>	<b>100.00%</b>	<b>(581,972)</b>	<b>100.00%</b>	<b>(767,000)</b>	<b>100.00%</b>	<b>(745,000)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>123,406</b>		<b>124,155</b>		<b>77,764</b>		<b>(73,465)</b>		<b>(6,546)</b>	
<b>Grand Total</b>		<b>123,406</b>		<b>124,155</b>		<b>77,764</b>		<b>(73,465)</b>		<b>(6,546)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Special Recreation  
Special Revenue Fund**

Fund # 65

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	693,535	677,135	738,454
<b>Revenue Total</b>			<b>693,535</b>	<b>677,135</b>	<b>738,454</b>
<b>Expense</b>					
	522	Professional & Contractual Services Expe	(767,000)	(767,000)	(745,000)
<b>Expense Total</b>			<b>(767,000)</b>	<b>(767,000)</b>	<b>(745,000)</b>
<b>Grand Total</b>			<b>(73,465)</b>	<b>(89,865)</b>	<b>(6,546)</b>



Glenview Park District  
2024/2025 Fund Budget Report

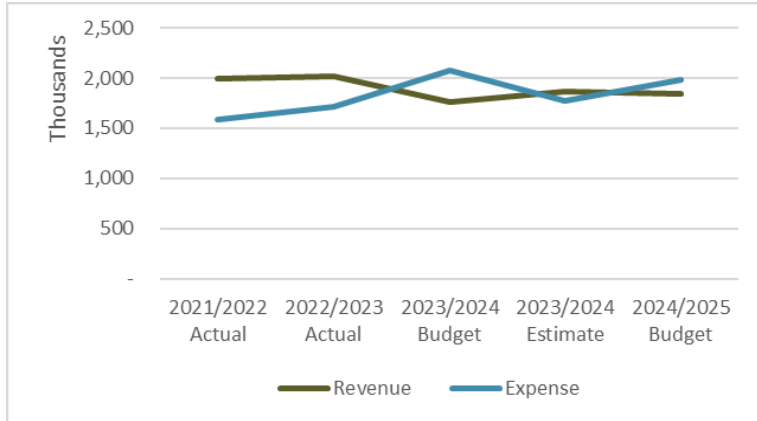
Special Recreation  
Special Revenue Fund

Fund # 65

	C Account	Description	2021/2022 Actual	2022/2023 Actual	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>							
	<b>400</b>	Taxes and Interest					
	400000	Real Estate Taxes	684,303	649,352	676,835	676,835	733,591
	401000	Interest Income	342	10,384	16,700	300	4,863
		Taxes and Interest Total	684,645	659,736	693,535	677,135	738,454
<b>Revenue Total</b>			<b>684,645</b>	<b>659,736</b>	<b>693,535</b>	<b>677,135</b>	<b>738,454</b>
<b>Expense</b>							
	<b>522</b>	Professional & Contractual Services Expense					
	522000	Special Services	(560,490)	(581,972)	(767,000)	(767,000)	(745,000)
		Professional & Contractual Services Expense Total	(560,490)	(581,972)	(767,000)	(767,000)	(745,000)
	<b>594</b>	Other Expenses					
	594000	Depreciation Expense	0	0	0	0	0
		Other Expenses Total	0	0	0	0	0
<b>Expense Total</b>			<b>(560,490)</b>	<b>(581,972)</b>	<b>(767,000)</b>	<b>(767,000)</b>	<b>(745,000)</b>
<b>Grand Total</b>			<b>124,155</b>	<b>77,764</b>	<b>(73,465)</b>	<b>(89,865)</b>	<b>(6,546)</b>

# RETIREMENT – FUND 70

The Retirement Fund is used to account for the money the District contributes to the Illinois Municipal Retirement Fund (IMRF) and for the District’s contributions to Social Security and Medicare. Contributions are based on a percentage of compensation and are set by the governing agencies.



The rates for the 2024 calendar year are as follows:

IMRF	7.22%
Social Security	6.20%
Medicare	1.45%

The maximum taxable wage for Social Security has increased to \$168,600 for 2024. There is no maximum taxable wage for Medicare.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	1,996,284	2,015,790	1,763,550	1,860,350	1,842,613	(17,737)	-0.95%
Expense	(1,591,414)	(1,710,648)	(2,077,300)	(1,773,366)	(1,984,200)	(210,834)	11.89%
<b>Grand Total</b>	<b>404,870</b>	<b>305,143</b>	<b>(313,750)</b>	<b>86,984</b>	<b>(141,587)</b>	<b>(228,571)</b>	<b>-262.77%</b>

The District continues with a planned deficit in this fund to the reduce fund balance. During the pandemic, staffing costs decreased dramatically leading to a build-up of fund balance. This deficit is part of a multi-year plan to bring the fund balance in the retirement fund down to 30%.

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	1,976,371	1,951,821	1,761,550	1,761,550	1,813,797	52,247	2.97%
Interest Income	1,913	63,969	2,000	98,800	28,816	(69,984)	-70.83%
Transfer In	18,000	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,996,284</b>	<b>2,015,790</b>	<b>1,763,550</b>	<b>1,860,350</b>	<b>1,842,613</b>	<b>(17,737)</b>	<b>-0.95%</b>

## Taxes

Taxes are budgeted to increase \$52,247 (2.97%) over the projected revenues for 2023/2024. Tax revenue was levied based on prior year budgeted expenses with an increase applied for merit wage increases and minimum wage. The District also took into consideration the IMRF contribution rate, which increased for 2024 from 7.15% to 7.22%, and existing fund balances.

# RETIREMENT – FUND 70

## Interest Income

Interest Income is budgeted to decrease \$69,984 (70.83%) less than the projected 2023/2024 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Park Services	18,000	-	-	-	-	-	-
<b>Grand Total</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

In 2021/2022, Transfers In are comprised of the interfund transfer from Park Services related to the costs of employees assigned to Gallery Park. The overall cost of maintaining Gallery Park is reflected in the Park Services budget and a portion was subsequently transferred to the Retirement Fund to offset the retirement costs for employees assigned to Gallery Park. The cost of maintaining Gallery Park was reimbursed by the Village of Glenview until the end of the TIF district which occurred in December 2021; as such, there are no Transfers In budgeted since 2021/2022.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Employee Benefits and In:	(1,591,414)	(1,710,648)	(2,077,300)	(1,773,366)	(1,984,200)	(210,834)	11.89%
<b>Grand Total</b>	<b>(1,591,414)</b>	<b>(1,710,648)</b>	<b>(2,077,300)</b>	<b>(1,773,366)</b>	<b>(1,984,200)</b>	<b>(210,834)</b>	<b>11.89%</b>

## Employee Taxes, Pension, and Insurance

Employee taxes, pension, and insurance are budgeted to increase \$210,834 (11.89%) over the projected expense for 2023/2024. The increase is due to the higher IMRF rate and that the IMRF, Social Security and Medicare percentages are being calculated on wages based on filling employee vacancies that existed in 2023/2024.

The District’s current IMRF contribution level of 7.22% is based on the funding needs for the pension plan. IMRF reviews the plan annually and adjusts the contribution level accordingly. In December 2020, the IMRF Board of Trustees voted to reduce the assumed rate of return on IMRF’s investment portfolio from 7.5% to 7.25%. This change affected employer contribution rates starting in January 2022.

## RETIREMENT – FUND 70

The IMRF rate increase from 7.15% in 2023 to 7.22% in 2024. A seven-year history of the rates follows:

2024	7.22%
2023	7.15%
2022	8.47%
2021	10.05%
2020	10.95%
2019	9.70%
2018	10.74%
2017	11.03%

A history of the maximum taxable wages for social security is:

2024	\$168,600
2023	\$160,200
2022	\$147,000
2021	\$142,800
2020	\$137,700
2019	\$132,900
2018	\$128,400
2017	\$127,200
2016	\$118,500
2015	\$118,500
2014	\$117,000

The Social Security and Medicare expenses are based on the total amount budgeted for Salary and Wage expenses throughout the District.

Glenview Park District  
2024/2025 Five Year Summary

Retirement  
Special Revenue Fund

Fund # 70

R/E	Category	2020/2021	2020/2021	2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025
		Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	1,934,733	100.00%	1,978,284	100.00%	2,015,790	100.00%	1,860,350	100.00%	1,842,613	100.00%
	<b>Revenue Total</b>	<b>1,934,733</b>	<b>100.00%</b>	<b>1,978,284</b>	<b>100.00%</b>	<b>2,015,790</b>	<b>100.00%</b>	<b>1,860,350</b>	<b>100.00%</b>	<b>1,842,613</b>	<b>100.00%</b>
<b>Expense</b>											
	512 Employee Benefit Expense	(1,486,707)	100.00%	(1,591,414)	100.00%	(1,710,648)	100.00%	(1,773,366)	100.00%	(1,984,200)	100.00%
	<b>Expense Total</b>	<b>(1,486,707)</b>	<b>100.00%</b>	<b>(1,591,414)</b>	<b>100.00%</b>	<b>(1,710,648)</b>	<b>100.00%</b>	<b>(1,773,366)</b>	<b>100.00%</b>	<b>(1,984,200)</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>448,025</b>		<b>386,870</b>		<b>305,143</b>		<b>86,984</b>		<b>(141,587)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	499 Interfund Transfers In	18,000	100.00%	18,000	100.00%	-		-		-	
	<b>Revenue Total</b>	<b>18,000</b>	<b>100.00%</b>	<b>18,000</b>	<b>100.00%</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Other Financing Sources (Uses) Total</b>		<b>18,000</b>		<b>18,000</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Grand Total</b>		<b>466,025</b>		<b>404,870</b>		<b>305,143</b>		<b>86,984</b>		<b>(141,587)</b>	

## Glenview Park District 2024/2025 Budget Summary

### Retirement Special Revenue Fund

Fund # 70

R/E	Acct/Sur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	1,860,350	1,763,550	1,842,613
<b>Revenue Total</b>			<b>1,860,350</b>	<b>1,763,550</b>	<b>1,842,613</b>
<b>Expense</b>					
	512	Employee Benefit Expense	(1,773,366)	(2,077,300)	(1,984,200)
<b>Expense Total</b>			<b>(1,773,366)</b>	<b>(2,077,300)</b>	<b>(1,984,200)</b>
<b>Grand Total</b>			<b>86,984</b>	<b>(313,750)</b>	<b>(141,587)</b>

Glenview Park District  
2024/2025 Fund Budget Report

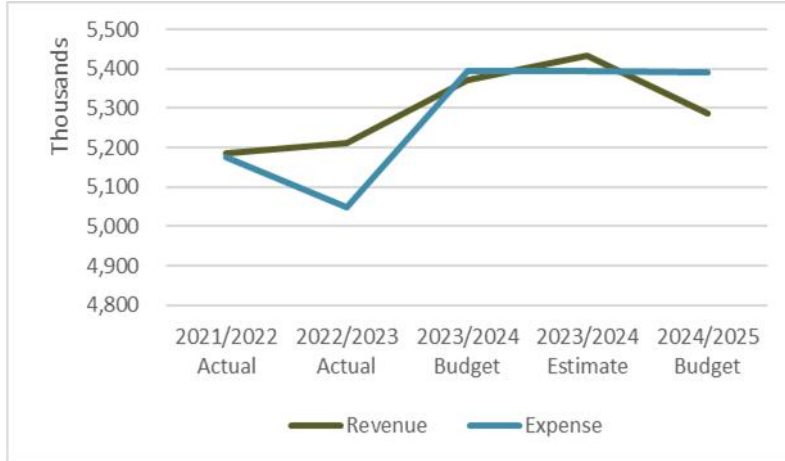
Retirement  
Special Revenue Fund

Fund # 70

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	1,956,371	1,931,821	1,741,550	1,741,550	1,793,797
	<b>400200</b> Replacement Tax	20,000	20,000	20,000	20,000	20,000
	<b>401000</b> Interest Income	1,913	63,969	98,800	2,000	28,816
	Taxes and Interest Total	1,978,284	2,015,790	1,860,350	1,763,550	1,842,613
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	18,000	0	0	0	0
	Interfund Transfers In Total	18,000	0	0	0	0
<b>Revenue Total</b>		<b>1,996,284</b>	<b>2,015,790</b>	<b>1,860,350</b>	<b>1,763,550</b>	<b>1,842,613</b>
<b>Expense</b>						
<b>512</b>	Employee Benefit Expense					
	<b>512100</b> Employee Retirement	(1,591,414)	(1,710,648)	(1,773,366)	(2,077,300)	(1,984,200)
	Employee Benefit Expense Total	(1,591,414)	(1,710,648)	(1,773,366)	(2,077,300)	(1,984,200)
<b>Expense Total</b>		<b>(1,591,414)</b>	<b>(1,710,648)</b>	<b>(1,773,366)</b>	<b>(2,077,300)</b>	<b>(1,984,200)</b>
<b>Grand Total</b>		<b>404,870</b>	<b>305,143</b>	<b>86,984</b>	<b>(313,750)</b>	<b>(141,587)</b>

# BOND AND INTEREST – FUND 75

The Bond and Interest Fund is used to account for the accumulation of resources and to record the payment of principal and interest on outstanding bonds.



Bonds are issued to provide funds for capital improvement and additions throughout the Park District. All debt is budgeted within the Bond and Interest Fund with transfers in from Capital Development for Alternate Revenue Source Bonds. The tables below detail the source of the funds used to pay the annual principal and interest payments.

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year	
						Estimates	% Change
Revenue	5,184,108	5,211,355	5,371,571	5,434,571	5,285,073	(149,498)	-2.75%
Expense	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)	1,590	-0.03%
<b>Grand Total</b>	<b>8,163</b>	<b>161,632</b>	<b>(21,249)</b>	<b>41,751</b>	<b>(106,157)</b>	<b>(147,908)</b>	<b>-354.26%</b>

## Revenues

The District issued one-year refunding bonds of \$1,343,000 for capital projects in the 2023/2024 fiscal year. Additionally, general obligation bonds for the Glenview Community Ice Center (Series 2018A) were abated by the Glenview Stars capital contribution. This reduced the property taxes in the 2024/2025 fiscal year.

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year	
						Estimates	% Change
Taxes	2,720,503	3,353,436	3,635,740	3,635,740	3,572,107	(63,633)	-1.75%
Interest Income	1,320	34,358	800	63,800	18,591	(45,209)	-70.86%
Transfer In	2,462,285	1,823,561	1,735,031	1,735,031	1,694,375	(40,656)	-2.34%
<b>Grand Total</b>	<b>5,184,108</b>	<b>5,211,355</b>	<b>5,371,571</b>	<b>5,434,571</b>	<b>5,285,073</b>	<b>(149,498)</b>	<b>-2.75%</b>

## Taxes

Taxes are budgeted to decrease \$63,633 (1.75%) from the projected revenue for 2023/2024. The 2018A Referendum Bonds were structured to begin paying principal on December 1, 2023 to align with the anticipated closure of the Glen TIF. In 2023/2024, the final principal payments for Series 2012C General Obligation Bond and 2013A Certificate were made in December 2023. Principal payments increased for Series 2018 General Obligation and Series 2013B Alternate Revenue Bonds.



# BOND AND INTEREST – FUND 75

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Capital Development	1,940,408	1,795,908	1,710,031	1,710,031	1,625,625	(84,406)	-4.94%
Transfer In Farm & Fields	521,877	-	-	-	-	-	-
Transfer In Ice Center	-	27,653	25,000	25,000	68,750	43,750	175.00%
<b>Grand Total</b>	<b>2,462,285</b>	<b>1,823,561</b>	<b>1,735,031</b>	<b>1,735,031</b>	<b>1,694,375</b>	<b>(40,656)</b>	<b>-2.34%</b>

Transfers In are budgeted to decrease \$84,406 (4.94%) under the projected revenue for 2023/2024. The transfer from Capital Development will fluctuate based on the structure of the principal repayment. The transfer from the Ice Center relates to a donation from the Glenview Stars which is being used to abate the Ice Center bonds.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Debt Service	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)	1,590	-0.03%
<b>Grand Total</b>	<b>(5,175,946)</b>	<b>(5,049,723)</b>	<b>(5,392,820)</b>	<b>(5,392,820)</b>	<b>(5,391,230)</b>	<b>1,590</b>	<b>-0.03%</b>

Expenses for the bond and interest fund are budgeted to decrease \$1,590 (0.03%) under the projected expenses for 2023/2024. Debt Service amounts will fluctuate based on the structure of the principal repayment.

## Debt Outstanding

### \$5,635,000 General Obligation Refunding Bonds, Series 2013B

These bonds were issued to finance two of the projects identified by the Strategic Plan, the Park Services Maintenance Facility and the 2009 Ice Center renovation project. The proceeds were allocated to Community Park West II development, for the Park Services Building, and for the Ice Center project. The portion pertaining to the Ice Center was recorded in that fund at the time the proceeds were received. The final payment on this bond is scheduled for December 2024.

### \$3,325,000 General Obligation Refunding Bonds, Series 2017B

These bonds were issued to finance two projects: the renovation of the Administration Building and the addition of a clubhouse at the Glenview Prairie Club (formerly Glenview National 9). The proceeds were allocated as \$2,059,137 to the Administration Building and \$1265,863 to the clubhouse. The portion pertaining to the Glenview Prairie Club was recorded in that fund at the time the proceeds were received. The final payment on this bond is scheduled for December 2035.

### \$15,105,000 General Obligation Park Bonds, Series 2018

These bonds were issued to finance projects approved by the voters of the district at the March 20, 2018 referendum. The majority of the proceeds were used to renovate, equip, and expand the

## BOND AND INTEREST – FUND 75

Glenview Community Ice Center, improve the Interpretive Center at The Grove, construct safety and security improvements at The Grove; the remainder will be used to purchase land for park purposes. Series 2018 was issued with a thirteen-year maturity and the payments are made through tax collections from the Bond & Interest levy. The final payment on this bond is scheduled for December 2031.

### **\$8,840,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2020B**

These bonds were issued to finance projects approved by the voters of the district at the March 20, 2018 referendum. The proceeds were used to renovate, equip, and expand the Glenview Community Ice Center. Series 2020B was issued with a fourteen-year maturity and the proceeds benefit the Glenview Community Ice Center, the debt obligation was recorded in that fund at the time the proceeds were received. The final payment on this bond is scheduled for December 2034.

### **\$1,343,000 General Obligation Limited Tax Park Bonds, Series 2024**

These bonds are typically issued annually with a one-year maturity. The proceeds have been designated to supplement Capital Replacement funds available and for Capital Development purposes for the 2024/2025 fiscal year.

Glenview Park District  
2024/2025 Five Year Summary

Bond and Interest  
Special Revenue Fund

Fund # 75

R/E	Category	2020/2021	2020/2021	2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025
		Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	2,556,071	100.00%	2,721,823	100.00%	3,387,794	100.00%	3,699,540	100.00%	3,590,698	100.00%
	<b>Revenue Total</b>	<b>2,556,071</b>	<b>100.00%</b>	<b>2,721,823</b>	<b>100.00%</b>	<b>3,387,794</b>	<b>100.00%</b>	<b>3,699,540</b>	<b>100.00%</b>	<b>3,590,698</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>2,556,071</b>		<b>2,721,823</b>		<b>3,387,794</b>		<b>3,699,540</b>		<b>3,590,698</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	499 Interfund Transfers In	2,780,744	100.00%	2,462,285	100.00%	1,823,561	100.00%	1,735,031	100.00%	1,694,375	100.00%
	<b>Revenue Total</b>	<b>2,780,744</b>	<b>100.00%</b>	<b>2,462,285</b>	<b>100.00%</b>	<b>1,823,561</b>	<b>100.00%</b>	<b>1,735,031</b>	<b>100.00%</b>	<b>1,694,375</b>	<b>100.00%</b>
<b>Expense</b>											
	591 Debt Service	(5,266,266)	100.00%	(5,175,946)	100.00%	(5,049,723)	100.00%	(5,392,820)	100.00%	(5,391,230)	100.00%
	<b>Expense Total</b>	<b>(5,266,266)</b>	<b>100.00%</b>	<b>(5,175,946)</b>	<b>100.00%</b>	<b>(5,049,723)</b>	<b>100.00%</b>	<b>(5,392,820)</b>	<b>100.00%</b>	<b>(5,391,230)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(2,485,522)</b>		<b>(2,713,661)</b>		<b>(3,226,162)</b>		<b>(3,657,789)</b>		<b>(3,696,855)</b>	
<b>Grand Total</b>		<b>70,549</b>		<b>8,163</b>		<b>161,632</b>		<b>41,751</b>		<b>(106,157)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Bond and Interest  
Special Revenue Fund**

Fund # 75

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	3,699,540	3,636,540	3,590,698
	499	Interfund Transfers In	1,735,031	1,735,031	1,694,375
<b>Revenue Total</b>			<b>5,434,571</b>	<b>5,371,571</b>	<b>5,285,073</b>
<b>Expense</b>					
	591	Debt Service	(5,392,820)	(5,392,820)	(5,391,230)
<b>Expense Total</b>			<b>(5,392,820)</b>	<b>(5,392,820)</b>	<b>(5,391,230)</b>
<b>Grand Total</b>			<b>41,751</b>	<b>(21,249)</b>	<b>(106,157)</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

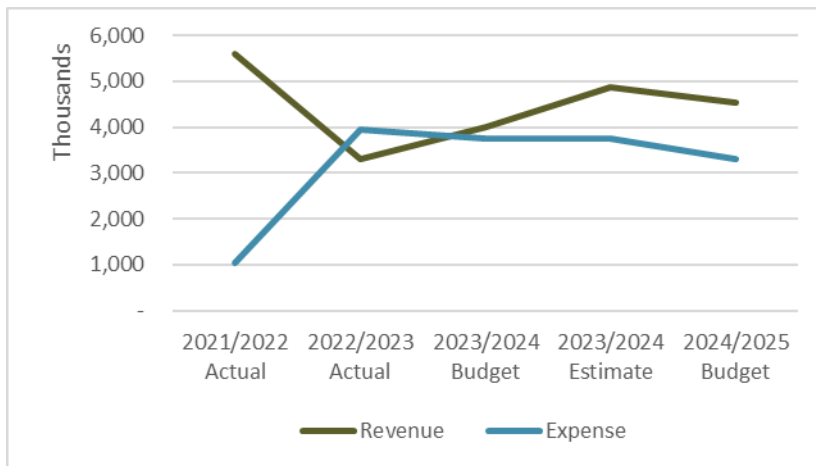
**Bond and Interest  
Special Revenue Fund**

Fund # 75

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	2,720,503	3,353,436	3,635,740	3,635,740	3,572,107
	<b>401000</b> Interest Income	1,320	34,358	63,800	800	18,591
	Taxes and Interest Total	2,721,823	3,387,794	3,699,540	3,636,540	3,590,698
<b>491</b>	Bond Proceeds					
	<b>491000</b> Bond Proceeds	0	0	0	0	0
	Bond Proceeds Total	0	0	0	0	0
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	2,462,285	1,823,561	1,735,031	1,735,031	1,694,375
	Interfund Transfers In Total	2,462,285	1,823,561	1,735,031	1,735,031	1,694,375
<b>Revenue Total</b>		<b>5,184,108</b>	<b>5,211,355</b>	<b>5,434,571</b>	<b>5,371,571</b>	<b>5,285,073</b>
<b>Expense</b>						
<b>591</b>	Debt Service					
	<b>591000</b> Interest Expense	(1,314,096)	(1,236,031)	(1,218,970)	(1,218,970)	(1,155,380)
	<b>591100</b> Principal Payment	(3,840,000)	(3,796,000)	(4,151,000)	(4,151,000)	(4,213,000)
	<b>591200</b> Paying Agent Fees	(2,850)	(2,692)	(2,850)	(2,850)	(2,850)
	<b>591300</b> Bond Issuance Costs	(19,000)	(15,000)	(20,000)	(20,000)	(20,000)
	Debt Service Total	(5,175,946)	(5,049,723)	(5,392,820)	(5,392,820)	(5,391,230)
<b>599</b>	Interfund Transfers Out					
	<b>599000</b> Transfer Out	0	0	0	0	0
	Interfund Transfers Out Total	0	0	0	0	0
<b>Expense Total</b>		<b>(5,175,946)</b>	<b>(5,049,723)</b>	<b>(5,392,820)</b>	<b>(5,392,820)</b>	<b>(5,391,230)</b>
<b>Grand Total</b>		<b>8,163</b>	<b>161,632</b>	<b>41,751</b>	<b>(21,249)</b>	<b>(106,157)</b>

# CAPITAL REPLACEMENT – FUND 91

The Capital Replacement Fund was established to provide a long-range fund to systematically provide for routine repairs and replacement of assets. This allows the District to spread the cost of repairs and replacement over a period of time and provides for a relatively level payment schedule. Each facility contributes its fair share based on the assets scheduled to be replaced over the useful life of the asset. In addition to the facility contributions, interest income from short-term investments, a portion of the Personal Property Replacement Tax, and half of the annual refunding bonds are used to support the Capital Replacement Fund.



The types of items included in the capital replacement program are vehicles, equipment, roof replacements, heating, ventilating and air conditioning equipment, carpeting/flooring, parking areas and driveways, play courts, play equipment, and tennis courts. Changes were made to the capital replacement

program in 2019 to save for assets based on the useful life instead of the previously used 10-year savings window. Additionally, items are now saved for based on the purchase price plus an inflation factor. The intent is for contributions from the various facilities to be relatively consistent to aid in budgeting available resources while the expenses to replace items fluctuates based on the actual useful life and cost of the item.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	5,603,465	3,291,141	4,013,000	4,865,246	4,528,568	(336,678)	-6.92%
Expense	(1,035,348)	(3,932,699)	(3,758,754)	(3,758,754)	(3,292,898)	465,856	-12.39%
<b>Grand Total</b>	<b>4,568,117</b>	<b>(641,558)</b>	<b>254,246</b>	<b>1,106,492</b>	<b>1,235,670</b>	<b>129,178</b>	<b>11.67%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	295,580	393,679	200,000	238,700	260,000	21,300	8.92%
Interest Income	12,601	502,563	17,000	848,900	247,568	(601,332)	-70.84%
Gain on Asset Disposal	55,018	205,900	100,000	138,646	100,000	(38,646)	-27.87%
Bond Proceeds	1,256,000	-	1,400,000	1,343,000	1,400,000	57,000	4.24%
Transfer In	3,984,266	2,189,000	2,296,000	2,296,000	2,521,000	225,000	9.80%
<b>Grand Total</b>	<b>5,603,465</b>	<b>3,291,141</b>	<b>4,013,000</b>	<b>4,865,246</b>	<b>4,528,568</b>	<b>(336,678)</b>	<b>-6.92%</b>

# CAPITAL REPLACEMENT – FUND 91

## Taxes and Interest Income

Replacement Tax and interest income received were higher than anticipated compared to 2023/2024 budget. Capital Replacement funds are invested in IPDLAF and Great Lakes Advisors. The interest rates in 2023/2024 led to exceptional returns in this fund. The 2024/2025 replacement taxes were budgeted based on the 2024 Replacement Tax Resolution (R-2024-01) and interest income was conservatively budgeted based on the prior year’s earnings.

## Bond Proceeds

Bond Proceeds is budgeted at an estimated amount of \$1,400,000 for 2024/2025, with the final bond amount to be determined at the time of the bond sale. The bond proceeds are from the General Obligation Limited Tax Park Bonds and a one-year issuance, maturing in December 2024. Half of the bond proceeds are transferred to Capital Development.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Air Station Prairie	671,300	5,000	5,000	5,000	5,000	-	0.00%
Transfer In Flick	50,000	1,000	65,000	65,000	65,000	-	0.00%
Transfer In General & Admin	65,000	50,000	50,000	50,000	50,000	-	0.00%
Transfer In GPGC	83,000	160,000	160,000	160,000	160,000	-	0.00%
Transfer In Grove	75,000	175,000	100,000	100,000	100,000	-	0.00%
Transfer In Ice Center	150,000	160,000	160,000	160,000	200,000	40,000	25.00%
Transfer In Park Services	2,456,966	1,000,000	1,000,000	1,000,000	1,000,000	-	0.00%
Transfer In Prairie Club	35,000	40,000	50,000	50,000	50,000	-	0.00%
Transfer In Recreation	180,000	380,000	425,000	425,000	600,000	175,000	41.18%
Transfer In Roosevelt	70,000	50,000	55,000	55,000	55,000	-	0.00%
Transfer In Schram Memorial	8,000	8,000	16,000	16,000	16,000	-	0.00%
Transfer In Tennis Club	65,000	85,000	85,000	85,000	95,000	10,000	11.76%
Transfer In Wagner Farm	75,000	75,000	125,000	125,000	125,000	-	0.00%
<b>Grand Total</b>	<b>3,984,266</b>	<b>2,189,000</b>	<b>2,296,000</b>	<b>2,296,000</b>	<b>2,521,000</b>	<b>225,000</b>	<b>9.80%</b>

Transfers In are budgeted to increase \$225,000 (9.8%) over the projected revenue for 2023/2024. These revenues represent the interfund transfers from the various operating funds needed to fund the replacement of assets included in the capital replacement program. Fluctuations in transfers are due increasing costs and adding additional items to the capital replacement program. In 2021/2022, additional transfers were made from Park Services to Capital Replacement to fund the Gallery Park capital items (\$1,456,966).

# CAPITAL REPLACEMENT – FUND 91

## Expenses

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out	(628,000)	(600,000)	(700,000)	(700,000)	(700,000)	-	0.00%
Capital Purchases	(407,348)	(3,332,699)	(3,058,754)	(3,058,754)	(2,592,898)	465,856	-15.23%
<b>Grand Total</b>	<b>(1,035,348)</b>	<b>(3,932,699)</b>	<b>(3,758,754)</b>	<b>(3,758,754)</b>	<b>(3,292,898)</b>	<b>465,856</b>	<b>-12.39%</b>

## Transfers Out

Category	2021/2022 Actual	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Capital Development	(628,000)	(600,000)	(700,000)	(700,000)	(700,000)	-	0.00%
<b>Grand Total</b>	<b>(628,000)</b>	<b>(600,000)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>-</b>	<b>0.00%</b>

Half of the bond proceeds are transferred to Capital Development each year. In 2024/2025, the budget includes a one-year bond estimated to be in the amount of \$1,400,000; \$700,000 will be transferred to Capital Development.

### Capital Purchases

Capital Replacement expenses are budgeted to decrease \$465,856, 15.23% under the projected expenses for 2023/2024.

Expenses will vary greatly from year to year depending on which assets need replacement. As items are replaced, they will be re-added to the replacement plan.



# CAPITAL REPLACEMENT – FUND 91

The table below lists all items scheduled to be replaced in 2024/2025. These items were approved at the February 22, 2024 Board Meeting.

CAPITAL REPLACEMENT - FUND 91 (Budget 2024-2025)				
Fund	Fund Name	Asset Category	Description	Cost to Replace
10	General and Administrative	BUILDINGS AND IMPROVEMENTS	ADMIN. OFFICE CARPETING	34,000
10	General and Administrative	VEHICLES AND EQUIPMENT	PHONE ROUTERS & SWITCHES	20,000
10	General and Administrative	VEHICLES AND EQUIPMENT	2018 FORD ESCAPE SUPT PFS	30,000
11	Park Services	LAND IMPROVEMENT	RICHARDSON - RESURFACE BB COURT	35,000
11	Park Services	LAND IMPROVEMENT	ROOSEVELT RESURFACE LOT	70,000
11	Park Services	LAND IMPROVEMENT	RICHARDSON RESURFACING - TENNIS COURTS	70,000
11	Park Services	LAND IMPROVEMENT	SLEEPY HOLLOW PARKING - PAVING	150,000
11	Park Services	PARKING LOTS/DRIVE AND WALKWAY	SWENSON PARK - SEAL	10,000
11	Park Services	LAND IMPROVEMENT	CUNLIFF RESURFACE BB COURT	10,000
11	Park Services	LAND IMPROVEMENT	PENINSULA PLAYGROUND	40,000
11	Park Services	LAND IMPROVEMENT	CPW PLAYGROUND	100,000
11	Park Services	VEHICLES AND EQUIPMENT	KROMER TRACTOR - 13 HP HONDA	15,000
11	Park Services	VEHICLES AND EQUIPMENT	SECURITY CAMERA SYSTEM	15,198
11	Park Services	VEHICLES AND EQUIPMENT	SAN PRO 3040 INFIELD PRO	31,000
11	Park Services	VEHICLES AND EQUIPMENT	KUBOTA RTVX900-2018 - PFS	60,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F-350 # 57	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F-350 # 54	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F-350 # 22	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F-350 # 56	70,000
11	Park Services	VEHICLES AND EQUIPMENT	KUBOTA AGRI TRACTOR 5240	82,000
11	Park Services	VEHICLES AND EQUIPMENT	2003 CATERPILLAR BACKHOE	120,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	CLUB CAR CARRYALL	14,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	A/C 15 TON CONDENSOR	15,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	A/C YORK CONDENSORS (2)	30,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	JOHN DEERE PRO GATOR	32,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	2013 FORD F150 SUPERCAB TRUCK	40,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	JOHN DEERE 2653 TRIM MOWER	52,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	FAIRWAY MOWER	80,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	FAIRWAY MOWER	80,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	JOHN DEERE SPRAYER	100,000
23	Prairie Club	BUILDINGS AND IMPROVEMENTS	CONCRETE STAIN	14,200
23	Prairie Club	FURNITURE & FIXTURES	CLUBHOUSE PATRON FURNITURE	30,000
23	Prairie Club	LAND IMPROVEMENT	NINTH HOLE NETTING	18,000
23	Prairie Club	LAND IMPROVEMENT	BUNKER RENOVATIONS	20,000
23	Prairie Club	VEHICLES AND EQUIPMENT	GREENS MOWER	12,500
23	Prairie Club	VEHICLES AND EQUIPMENT	TORO REELMASTER - ROUGH MOWER	78,000

# CAPITAL REPLACEMENT – FUND 91

27	Tennis Club	LAND IMPROVEMENT	SEAL/COAT TENNIS COURTS (8)	72,000
27	Tennis Club	LAND IMPROVEMENT	TENNIS CLUB-RESURFACE LOT	135,000
31	Park Center	FURNITURE & FIXTURES	LAKEVIEW OPERABLE PARTITIONS	27,000
31	Park Center	LAND IMPROVEMENT	PARKING LOT RESEALING	37,000
31	Park Center - Fitness	FLOORING & CARPETING	WEIGHT ROOM FLOOR	55,000
31	Park Center - Fitness	VEHICLES AND EQUIPMENT	FITNESS CARDIO	45,000
31	Park Center	VEHICLES AND EQUIPMENT	POOL DEHUMIDIFICATION SMALL	168,000
41	Wagner Farm	BUILDINGS AND IMPROVEMENTS	EXTERIOR PAINTING - BARN	15,000
<b>41</b>	<b>Wagner Farm</b>	<b>BUILDINGS AND IMPROVEMENTS</b>	<b>BARN ROOF (NEED SEAL BID - PY CARRYOVER)</b>	<b>90,000</b>
42	Schram Memorial Museum	BUILDINGS AND IMPROVEMENTS	INTERIOR PAINTING	36,000
42	Schram Memorial Museum	BUILDINGS AND IMPROVEMENTS	ROOF	100,000
43	Air Station Prairie	BUILDINGS AND IMPROVEMENTS	Roof (Completion)	40,000
<b>Total</b>				<b>2,592,898</b>

*Wagner Farm Barn Roof for \$90,000 is pending Board approval.*

**Glenview Park District  
2024/2025 Five Year Summary**

**Capital Replacement  
Capital Project Fund**

Fund # 91

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	172,117	100.00%	308,181	100.00%	896,241	100.00%	1,087,600	100.00%	507,568	100.00%
	<b>Revenue Total</b>	<b>172,117</b>	<b>100.00%</b>	<b>308,181</b>	<b>100.00%</b>	<b>896,241</b>	<b>100.00%</b>	<b>1,087,600</b>	<b>100.00%</b>	<b>507,568</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>172,117</b>		<b>308,181</b>		<b>896,241</b>		<b>1,087,600</b>		<b>507,568</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	(288,882)	100.00%	(407,348)	100.00%	(3,332,699)	100.00%	(3,058,754)	100.00%	(2,592,898)	100.00%
	<b>Expense Total</b>	<b>(288,882)</b>	<b>100.00%</b>	<b>(407,348)</b>	<b>100.00%</b>	<b>(3,332,699)</b>	<b>100.00%</b>	<b>(3,058,754)</b>	<b>100.00%</b>	<b>(2,592,898)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>(288,882)</b>		<b>(407,348)</b>		<b>(3,332,699)</b>		<b>(3,058,754)</b>		<b>(2,592,898)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	491 Bond Proceeds	-	0.00%	1,256,000	23.97%	0	0.00%	1,343,000	36.91%	1,400,000	35.71%
	499 Interfund Transfers In	1,990,080	100.00%	3,984,266	76.03%	2,189,000	100.00%	2,296,000	63.09%	2,521,000	64.29%
	<b>Revenue Total</b>	<b>1,990,080</b>	<b>100.00%</b>	<b>5,240,266</b>	<b>100.00%</b>	<b>2,189,000</b>	<b>100.00%</b>	<b>3,639,000</b>	<b>100.00%</b>	<b>3,921,000</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(850,000)	100.00%	(628,000)	100.00%	(600,000)	100.00%	(700,000)	100.00%	(700,000)	100.00%
	<b>Expense Total</b>	<b>(850,000)</b>	<b>100.00%</b>	<b>(628,000)</b>	<b>100.00%</b>	<b>(600,000)</b>	<b>100.00%</b>	<b>(700,000)</b>	<b>100.00%</b>	<b>(700,000)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>1,140,080</b>		<b>4,612,266</b>		<b>1,589,000</b>		<b>2,939,000</b>		<b>3,221,000</b>	
<b>GAAP</b>											
<b>Revenue</b>											
	493 Other Income	49,000	100.00%	55,018	100.00%	205,900	100.00%	138,646	100.00%	100,000	100.00%
	<b>Revenue Total</b>	<b>49,000</b>	<b>100.00%</b>	<b>55,018</b>	<b>100.00%</b>	<b>205,900</b>	<b>100.00%</b>	<b>138,646</b>	<b>100.00%</b>	<b>100,000</b>	<b>100.00%</b>
<b>GAAP Total</b>		<b>49,000</b>		<b>55,018</b>		<b>205,900</b>		<b>138,646</b>		<b>100,000</b>	
<b>Grand Total</b>		<b>1,072,316</b>		<b>4,568,117</b>		<b>(641,558)</b>		<b>1,106,492</b>		<b>1,235,670</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Capital Replacement  
Capital Project Fund**

Fund # 91

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	1,087,600	217,000	507,568
	491	Bond Proceeds	1,343,000	1,400,000	1,400,000
	493	Other Income	138,646	100,000	100,000
	499	Interfund Transfers In	2,296,000	2,296,000	2,521,000
<b>Revenue Total</b>			<b>4,865,246</b>	<b>4,013,000</b>	<b>4,528,568</b>
<b>Expense</b>					
	599	Interfund Transfers Out	(700,000)	(700,000)	(700,000)
	641	Capital Purchases	(3,058,754)	(3,058,754)	(2,592,898)
<b>Expense Total</b>			<b>(3,758,754)</b>	<b>(3,758,754)</b>	<b>(3,292,898)</b>
<b>Grand Total</b>			<b>1,106,492</b>	<b>254,246</b>	<b>1,235,670</b>

**Glenview Park District  
2024/2025 Fund Budget Report**

**Capital Replacement  
Capital Project Fund**

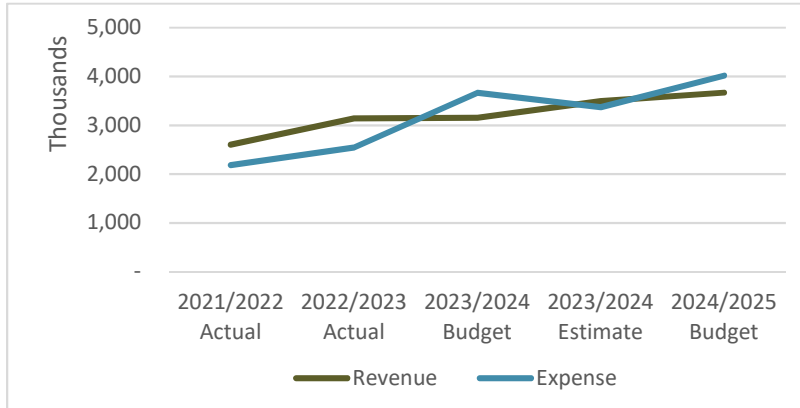
Fund # 91

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400200</b> Replacement Tax	295,580	393,679	238,700	200,000	260,000
	<b>401000</b> Interest Income	12,601	502,563	848,900	17,000	247,568
	Taxes and Interest Total	308,181	896,241	1,087,600	217,000	507,568
<b>491</b>	Bond Proceeds					
	<b>491000</b> Bond Proceeds	1,256,000	0	1,343,000	1,400,000	1,400,000
	Bond Proceeds Total	1,256,000	0	1,343,000	1,400,000	1,400,000
<b>493</b>	Other Income					
	<b>493000</b> Gain on Disposal of Fixed Asset	55,018	205,900	138,646	100,000	100,000
	Other Income Total	55,018	205,900	138,646	100,000	100,000
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	3,984,266	2,189,000	2,296,000	2,296,000	2,521,000
	Interfund Transfers In Total	3,984,266	2,189,000	2,296,000	2,296,000	2,521,000
<b>Revenue Total</b>		<b>5,603,465</b>	<b>3,291,141</b>	<b>4,865,246</b>	<b>4,013,000</b>	<b>4,528,568</b>
<b>Expense</b>						
<b>599</b>	Interfund Transfers Out					
	<b>599000</b> Transfer Out	(628,000)	(600,000)	(700,000)	(700,000)	(700,000)
	Interfund Transfers Out Total	(628,000)	(600,000)	(700,000)	(700,000)	(700,000)
<b>641</b>	Capital Purchases					
	<b>641100</b> Buildings and Improvements	(19,948)	(224,257)	(736,000)	(736,000)	(384,200)
	<b>641200</b> Machinery & Equipment	(321,985)	(1,436,652)	(1,753,408)	(1,753,408)	(1,384,698)
	<b>641300</b> Land Improvements	(65,414)	(1,671,791)	(519,346)	(519,346)	(767,000)
	<b>641400</b> Furniture & Fixtures	0	0	(50,000)	(50,000)	(57,000)
	Capital Purchases Total	(407,348)	(3,332,699)	(3,058,754)	(3,058,754)	(2,592,898)
<b>649</b>	Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(1,035,348)</b>	<b>(3,932,699)</b>	<b>(3,758,754)</b>	<b>(3,758,754)</b>	<b>(3,292,898)</b>
<b>Grand Total</b>		<b>4,568,117</b>	<b>(641,558)</b>	<b>1,106,492</b>	<b>254,246</b>	<b>1,235,670</b>

# CAPITAL DEVELOPMENT – FUND 92

The Capital Development Fund was established to provide a long-range fund to systematically provide for the development and enhancement of current and future parks and facilities.

The Capital Development Fund receives revenue from four primary sources: a transfer in of tax dollars from Park Services, (Recreation and Capital Replacement as well as from grants and donations, and bonds.



The District’s financial plan provides for strategic initiatives to be funded from Capital Development. Previously these initiatives were funded up to 25% annually from the TIF. Resources in the Capital Development Fund have been committed to pay debt payments on Alternate Revenue Source bonds which were issued

for the Glenview Community Ice Center. In some years, the Park District also receives grants and donations from various sources that are typically project specific. Developer donations are statutory donations received from individuals or businesses undertaking residential construction projects within the Village of Glenview. These donations have restrictions on how they can be used.

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,602,824	3,142,646	3,151,551	3,497,051	3,669,660	172,609	4.94%
Expense	(2,183,608)	(2,545,408)	(3,663,124)	(3,367,981)	(4,017,740)	(649,759)	19.29%
<b>Grand Total</b>	<b>419,216</b>	<b>597,238</b>	<b>(511,573)</b>	<b>129,070</b>	<b>(348,080)</b>	<b>(477,150)</b>	<b>-369.68%</b>

## Revenues

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	1,625,108	580	-	-	-	-	-
Interest Income	4,665	169,016	6,500	352,000	102,203	(249,797)	-70.97%
Transfer In	973,051	2,973,051	3,145,051	3,145,051	3,567,457	422,406	13.43%
<b>Grand Total</b>	<b>2,602,824</b>	<b>3,142,646</b>	<b>3,151,551</b>	<b>3,497,051</b>	<b>3,669,660</b>	<b>172,609</b>	<b>4.94%</b>

# CAPITAL DEVELOPMENT – FUND 92

## Taxes

Taxes are not budgeted for 2024/2025. Prior to 2022/2023, Make Whole Payments from the Village related to the Glen TIF have been recorded in this line item. Since the TIF closed in 2021, a transfer is being made from Park Services to allocate tax revenue to Capital Development.

## Transfer In

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	
Transfer In Capital Replacement	628,000	600,000	700,000	700,000	700,000	-	0.00%
Transfer In Park Services	345,051	2,373,051	2,445,051	2,445,051	2,445,051	-	0.00%
Transfer In Recreation	-	-	-	-	422,406	422,406	-
<b>Grand Total</b>	<b>973,051</b>	<b>2,973,051</b>	<b>3,145,051</b>	<b>3,145,051</b>	<b>3,567,457</b>	<b>422,406</b>	<b>13.43%</b>

Transfers In are budgeted to increase \$422,406 (13.43%) from Recreation as part of the District’s long-term financial plan which earmarks a portion of taxes levied in Recreation to fund Capital Development.

The transfer in from Capital Replacement relates to the proceeds from the General Obligation Limited Tax Park Bonds that are typically issued annually. When the District issues two-year bonds the increase is higher in one year and eliminated in the next year. One-year bonds were issued in 2022/2023 and 2023/2024, staff anticipates issuing one-year bonds this fiscal year.

The Transfer in from Park Services is consistent with the prior year. Since 2021/2022, the transfer from Park Services replaced the Make-Whole Payment previously provided by the Village of Glenview s a funding source for Capital Development.

## Expenses

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	
Transfer Out	(2,183,608)	(2,545,408)	(3,367,981)	(3,367,981)	(3,643,940)	(275,959)	8.19%
Capital Purchases	-	-	(295,143)	-	(373,800)	(373,800)	-
<b>Grand Total</b>	<b>(2,183,608)</b>	<b>(2,545,408)</b>	<b>(3,663,124)</b>	<b>(3,367,981)</b>	<b>(4,017,740)</b>	<b>(649,759)</b>	<b>19.29%</b>

# CAPITAL DEVELOPMENT – FUND 92

## Transfer Out

Category	2021/2022	2022/2023	2023/2024	2023/2024	2024/2025	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Bond & Interest	(1,940,408)	(1,795,908)	(1,710,031)	(1,710,031)	(1,625,625)	84,406	-4.94%
Transfer Out General & Admin	-	-	(437,950)	(437,950)	(316,950)	121,000	-27.63%
Transfer Out GPGC	-	-	(50,000)	(50,000)	(1,166,365)	(1,116,365)	2232.73%
Transfer Out Grove	(243,200)	-	-	-	-	-	-
Transfer Out Park Services	-	(649,500)	(1,100,000)	(1,100,000)	(500,000)	600,000	-54.55%
Transfer Out Recreation	-	-	(35,000)	(35,000)	(35,000)	-	0.00%
Transfer Out Tennis Club	-	(100,000)	(35,000)	(35,000)	-	35,000	-100.00%
<b>Grand Total</b>	<b>(2,183,608)</b>	<b>(2,545,408)</b>	<b>(3,367,981)</b>	<b>(3,367,981)</b>	<b>(3,643,940)</b>	<b>(275,959)</b>	<b>8.19%</b>

Transfers Out are budgeted to increase \$275,959 (8.19%) over the projected expenses for 2023/2024. Transfers Out fluctuate annually based on the planned projects for the year.

The 2024/2025 Budget includes a Transfer Out to Park Services for the Central Street Bridge \$500,000 and a transfer to Glenview Park Golf Club \$1,166,635 for the construction of the new Turf Care Center, Gazebo and Ramp, purchase and installation of a Simulator. The Transfer Out to the Bond and Interest fund is decreasing \$84,406 due to lower principal and interest payments due. Transfers Out to General and Admin and Recreation are related to strategic initiatives funded by tax dollars.

## Capital Purchases

As part of the 2018 Referendum, \$1,000,000 was approved as funds to purchase open space. The funds are budgeted each year in anticipation of potential opportunities. The 2024/2025 Capital Purchases budget of \$373,800 is the remaining funds not expended.



**Glenview Park District  
2024/2025 Five Year Summary**

**Capital Development  
Capital Project Fund**

Fund # 92

R/E	Category	2020/2021 Actual	2020/2021 % of Total	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Estimate	2023/2024 % of Total	2024/2025 Budget	2024/2025 % of Total
<b>Operating</b>											
<b>Revenue</b>											
	400 Taxes and Interest	1,653,114	21.32%	1,629,773	100.00%	169,595	100.00%	352,000	100.00%	102,203	100.00%
	498 Other Income	6,100,000	78.68%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	<b>Revenue Total</b>	<b>7,753,114</b>	<b>100.00%</b>	<b>1,629,773</b>	<b>100.00%</b>	<b>169,595</b>	<b>100.00%</b>	<b>352,000</b>	<b>100.00%</b>	<b>102,203</b>	<b>100.00%</b>
<b>Operating Total</b>		<b>7,753,114</b>		<b>1,629,773</b>		<b>169,595</b>		<b>352,000</b>		<b>102,203</b>	
<b>Capital</b>											
<b>Expense</b>											
	641 Capital Purchases	-		-		-		-		(373,800)	100.00%
	<b>Expense Total</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(373,800)</b>	<b>100.00%</b>
<b>Capital Total</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(373,800)</b>	
<b>Other Financing Sources (Uses)</b>											
<b>Revenue</b>											
	499 Interfund Transfers In	345,051	100.00%	973,051	100.00%	2,973,051	100.00%	3,145,051	100.00%	3,567,457	100.00%
	<b>Revenue Total</b>	<b>345,051</b>	<b>100.00%</b>	<b>973,051</b>	<b>100.00%</b>	<b>2,973,051</b>	<b>100.00%</b>	<b>3,145,051</b>	<b>100.00%</b>	<b>3,567,457</b>	<b>100.00%</b>
<b>Expense</b>											
	599 Interfund Transfers Out	(8,187,870)	100.00%	(2,183,608)	100.00%	(2,545,408)	100.00%	(3,367,981)	100.00%	(3,643,940)	100.00%
	<b>Expense Total</b>	<b>(8,187,870)</b>	<b>100.00%</b>	<b>(2,183,608)</b>	<b>100.00%</b>	<b>(2,545,408)</b>	<b>100.00%</b>	<b>(3,367,981)</b>	<b>100.00%</b>	<b>(3,643,940)</b>	<b>100.00%</b>
<b>Other Financing Sources (Uses) Total</b>		<b>(7,842,819)</b>		<b>(1,210,557)</b>		<b>427,643</b>		<b>(222,930)</b>		<b>(76,483)</b>	
<b>Grand Total</b>		<b>(89,705)</b>		<b>419,216</b>		<b>597,238</b>		<b>129,070</b>		<b>(348,080)</b>	

**Glenview Park District  
2024/2025 Budget Summary**

**Capital Development  
Capital Project Fund**

Fund # 92

R/E	AcctSur	Category	2023/2024 Estimate	2023/2024 Budget	2024/2025 Budget
<b>Revenue</b>					
	400	Taxes and Interest	352,000	6,500	102,203
	499	Interfund Transfers In	3,145,051	3,145,051	3,567,457
<b>Revenue Total</b>			<b>3,497,051</b>	<b>3,151,551</b>	<b>3,669,660</b>
<b>Expense</b>					
	599	Interfund Transfers Out	(3,367,981)	(3,367,981)	(3,643,940)
	641	Capital Purchases	0	(295,143)	(373,800)
<b>Expense Total</b>			<b>(3,367,981)</b>	<b>(3,663,124)</b>	<b>(4,017,740)</b>
<b>Grand Total</b>			<b>129,070</b>	<b>(511,573)</b>	<b>(348,080)</b>

Glenview Park District  
2024/2025 Fund Budget Report

Capital Development  
Capital Project Fund

Fund # 92

		2021/2022	2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Actual	Estimate	Budget	Budget
<b>Revenue</b>						
<b>400</b>	Taxes and Interest					
	<b>400000</b> Real Estate Taxes	0	0	0	0	0
	<b>400100</b> T.I.F. Payment	1,625,108	580	0	0	0
	<b>401000</b> Interest Income	4,665	169,016	352,000	6,500	102,203
	Taxes and Interest Total	1,629,773	169,595	352,000	6,500	102,203
<b>491</b>	Bond Proceeds					
	<b>491000</b> Bond Proceeds	0	0	0	0	0
	Bond Proceeds Total	0	0	0	0	0
<b>498</b>	Other Income					
	<b>497000</b> Donations	0	0	0	0	0
	<b>498200</b> Other Sources	0	0	0	0	0
	Other Income Total	0	0	0	0	0
<b>499</b>	Interfund Transfers In					
	<b>499000</b> Transfer In	973,051	2,973,051	3,145,051	3,145,051	3,567,457
	Interfund Transfers In Total	973,051	2,973,051	3,145,051	3,145,051	3,567,457
<b>Revenue Total</b>		<b>2,602,824</b>	<b>3,142,646</b>	<b>3,497,051</b>	<b>3,151,551</b>	<b>3,669,660</b>
<b>Expense</b>						
<b>599</b>	Interfund Transfers Out					
	<b>599000</b> Transfer Out	(2,183,608)	(2,545,408)	(3,367,981)	(3,367,981)	(3,643,940)
	Interfund Transfers Out Total	(2,183,608)	(2,545,408)	(3,367,981)	(3,367,981)	(3,643,940)
<b>641</b>	Capital Purchases					
	<b>641000</b> Land Acquisition	0	0	0	(295,143)	(373,800)
	<b>641300</b> Land Improvements	0	0	0	0	0
	Capital Purchases Total	0	0	0	(295,143)	(373,800)
<b>649</b>	Capital Purchases					
	<b>649000</b> Eliminate Capital Purchases	0	0	0	0	0
	Capital Purchases Total	0	0	0	0	0
<b>Expense Total</b>		<b>(2,183,608)</b>	<b>(2,545,408)</b>	<b>(3,367,981)</b>	<b>(3,663,124)</b>	<b>(4,017,740)</b>
<b>Grand Total</b>		<b>419,216</b>	<b>597,238</b>	<b>129,070</b>	<b>(511,573)</b>	<b>(348,080)</b>