

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- General Fund

	2024/2025 Requested Budget	2024/2025 Sub. Budget Adjust. (\$)	2024/2025 Revised Budget Request	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues						
Administration	\$ -		\$ -	\$ -	\$ -	N/A
Finance and H.R.	2,060,832		2,060,831	2,114,952	2,097,784	(2.56%)
Central Park North	86,900	3,100	90,000	88,500	80,000	1.69%
Central Park	238,650		238,650	196,000	225,000	21.76%
Saddlebrook Park	500		500	500	-	(0.00%)
Forest Glen Park	500		500	500	-	(0.00%)
Chillem Park	250		250	250	-	(0.00%)
Dean Property	9,000		9,000	500	-	1700.00%
Professional Services	-		-	-	-	N/A
Information Technology	135,693	(2,000)	133,693	117,124	117,493	14.15%
Building/Rec. Center	1,103,748		1,103,748	1,040,726	1,035,923	6.06%
Central Park West	17,347	3,250	20,597	83,094	79,925	(75.21%)
Total Revenues:	\$ 3,653,420	\$ 4,350	\$ 3,657,769	\$ 3,642,146	\$ 3,636,125	0.43%
Expenditures						
Administration	\$ 413,556		\$ 413,556	\$ 385,411	\$ 382,349	7.30%
Finance and H.R.	320,443	(3,317)	317,126	313,015	248,083	1.31%
Central Park North	102,953	(8,000)	94,953	45,021	45,994	110.91%
Central Park	863,709	(37,049)	826,660	818,078	817,215	1.05%
Saddlebrook Park	18,586	(2,400)	16,186	15,658	13,098	3.37%
Forest Glen Park	33,626	(1,300)	32,326	27,543	26,717	17.37%
Chillem Park	7,481		7,481	7,909	7,034	(5.41%)
Dean Property	40,424		40,424	30,177	26,734	33.96%
Professional Services	26,000	5,000	31,000	29,500	30,675	5.08%
Information Technology	352,744	(3,000)	349,744	314,889	307,222	11.07%
Building/Rec. Center	1,248,034	(103,019)	1,145,015	1,034,406	1,080,662	10.69%
Central Park West	57,990		57,990	81,527	70,337	(28.87%)
Total Expenditures:	\$ 3,485,546	\$ (153,086)	\$ 3,332,460	\$ 3,103,135	\$ 3,056,120	7.39%
Surplus/(deficit), excluding other financing sources/(uses)	\$ 167,874	\$ 157,436	\$ 325,309	\$ 539,012	\$ 580,005	(39.65%)
Other Financing Sources/(Uses)						
Transfer to Capital Project Fund	\$ (250,000)		\$ (250,000)	\$ (250,000)	\$ (250,000)	0.00%
Transfer to Debt Service Fund	(102,000)		(102,000)	(104,000)	(104,000)	(1.92%)
Transfer to Recreation Fund	(300,000)	150,000	(150,000)	(300,000)	(300,000)	(50.00%)
Net Surplus/(Deficit):	\$ (484,126)	\$ 307,436	\$ (176,691)	\$ (114,988)	\$ (73,995)	53.66%
Beginning Fund Balance- Unrestricted	\$ 1,339,001		\$ 1,339,001	\$ 1,412,996	\$ 1,412,996	
Fiscal Year Increase/(decrease)	(484,126)		(176,691)	(114,988)	(73,995)	
Ending Fund Balance- Unrestricted	\$ 854,875		\$ 1,162,310	\$ 1,298,008	\$ 1,339,001	
Months of Expenditures:	2.94		4.19	5.02	5.26	
Average Monthly Expenditures:	\$ 290,462		\$ 277,705	\$ 258,595	\$ 254,677	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Recreation Fund

	2024/2025 Requested Budget	2024/2025 Sub. Budget Adjust. (\$)	2024/2025 Revised Budget Request	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues						
Administration	\$ 1,462,873		\$ 1,462,873	\$ 1,419,769	\$ 1,484,698	3.04%
Fitness Center	733,603		733,603	675,478	695,610	8.61%
Aquatic Center	665,703	2,000	667,703	595,304	634,513	12.16%
Aquatic Rec. Programs	579,512		579,512	569,563	503,761	1.75%
Children's Programs	513,550	5,657	519,207	456,329	498,506	13.78%
Preschool Programs	327,366	1,000	328,366	303,481	339,750	8.20%
Youth Programs	231,213	25,600	256,813	225,158	221,384	14.06%
Adult Programs	118,253	13,375	131,628	77,266	121,570	70.36%
Pioneer Programs	66,973		66,973	59,150	54,744	13.23%
Special Events & Trips	139,340		139,340	144,180	144,509	(3.36%)
Marketing	46,000		46,000	45,000	57,685	2.22%
Total Revenues:	\$ 4,884,386	\$ 47,632	\$ 4,932,018	\$ 4,570,678	\$ 4,756,730	7.91%
Expenditures						
Administration	\$ 1,061,242	\$ 38,049	\$ 1,099,291	\$ 1,037,477	\$ 926,184	5.96%
Fitness Center	541,242	(6,000)	535,242	502,565	463,637	6.50%
Aquatic Center	1,169,320	(11,300)	1,158,020	1,052,637	1,091,256	10.01%
Aquatic Rec. Programs	302,009		302,009	275,301	227,269	9.70%
Children's Programs	384,293	(456)	383,837	323,888	359,010	18.51%
Preschool Programs	307,712		307,712	285,293	280,935	7.86%
Youth Programs	184,900	17,500	202,400	173,984	139,068	16.33%
Adult Programs	69,350	4,900	74,250	57,858	58,772	28.33%
Pioneer Programs	101,933		101,933	97,022	84,240	5.06%
Special Events & Trips	123,648	-	123,648	122,577	120,972	0.87%
Marketing	323,014	(11,500)	311,514	237,411	234,813	31.21%
Total Expenditures:	\$ 4,568,663	\$ 31,193	\$ 4,599,856	\$ 4,166,013	\$ 3,986,156	10.41%
Surplus/(deficit), excluding capital activity & other financing sources/(uses)	\$ 315,723	\$ 16,439	\$ 332,162	\$ 404,665	\$ 770,574	(17.92%)
Capital Outlay- Revenues	\$ -		\$ -	\$ -	\$ 200,000	N/A
Capital Outlay- Expenditures	1,431,000	\$ (218,000)	1,213,000	962,500	219,094	26.03%
Other Financing Sources/(Uses)						
Transfer to Debt Service Fund	\$ (177,972)		\$ (177,972)	\$ (201,392)	\$ (201,392)	(11.63%)
Transfer from General Fund	300,000	(150,000)	150,000	300,000	300,000	(50.00%)
Net Surplus/(Deficit):	\$ (993,249)	\$ 84,439	\$ (908,810)	\$ (459,227)	\$ 850,088	97.90%
Beginning Fund Balance- Unrestricted	\$ 2,861,461		\$ 2,861,461	\$ 2,011,373	\$ 2,011,373	
Fiscal Year Increase/(Decrease)	(993,249)		(908,810)	(459,227)	850,088	
Ending Fund Balance- Unrestricted	\$ 1,868,211		\$ 1,952,650	\$ 1,552,146	\$ 2,861,461	
Months of Expenditures:	3.74		4.03	3.63	8.17	
Average Monthly Expenditures:	\$ 499,972		\$ 484,405	\$ 427,376	\$ 350,438	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Recreational Facilities (Tennis) Fund

	2024/2025 Requested Budget	2024/2025 Sub. Budget Adjust. (\$)	2024/2025 Revised Budget Request	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues						
Administration	\$ 67,000		\$ 67,000	\$ 12,220	\$ 66,500	448.28%
Building	500		500	500	500	0.00%
Programs	2,186,500		2,186,499	2,051,500	2,134,296	6.58%
Total Revenues:	\$ 2,254,000	\$ -	\$ 2,253,999	\$ 2,064,220	\$ 2,201,296	9.19%
Expenses						
Administration	\$ 922,777	\$ (767)	\$ 922,010	\$ 808,599	\$ 773,506	14.03%
Building	364,379	15,000	379,379	381,971	342,786	(0.68%)
Programs	711,000		711,000	688,000	652,200	3.34%
Capital Projects	240,000	70,000	310,000	430,000	405,000	(27.91%)
Depreciation	174,000		174,000	170,000	172,000	2.35%
Total Expenses:	\$ 2,412,156	84,232.85	2,496,389	\$ 2,478,570	\$ 2,345,492	0.72%
Preliminary Surplus/(Deficit):	\$ (158,156)	\$ (84,233)	\$ (242,390)	\$ (414,350)	\$ (144,196)	(41.50%)
Adjustment for Capitalized Costs	\$ 240,000		\$ 310,000	\$ 430,000	\$ 405,000	(27.91%)
Net Surplus/(Deficit):	\$ 81,844	\$ (84,233)	\$ 67,610	\$ 15,650	\$ 260,804	332.01%
Beginning Net Position						
Investment in Capital Assets	\$ 1,843,979		\$ 1,843,979	\$ 1,610,979	\$ 1,610,979	
Unrestricted	1,491,317		1,491,317	1,463,513	1,463,513	
Total:	\$ 3,335,296		\$ 3,335,296	\$ 3,074,492	\$ 3,074,492	
Ending Net Position						
Investment in Capital Assets	\$ 1,909,979		\$ 1,979,979	\$ 1,870,979	\$ 1,843,979	
Unrestricted	1,507,161		1,422,927	1,219,163	1,491,317	
Total:	\$ 3,417,140		\$ 3,402,906	3,090,142	\$ 3,335,296	
Months of Expenses:	8.33		7.81	7.14	9.22	
Average Monthly Expenses (less capitalizable expenses):	\$ 181,013		\$ 182,199	\$ 170,714	\$ 161,708	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- IMRF Fund

	2024/2025 Requested Budget	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues				
Property Taxes-DuPage	\$ 80,000	\$ 52,500	\$ 54,000	52.38%
Property Taxes-Cook	18	21	11	(14.29%)
Personal Property Rep. Tax	70,171	88,865	63,792	(21.04%)
Investment Income	3,600	600	3,672	500.00%
Total Revenues:	\$ 153,789	\$ 141,986	\$ 121,475	8.31%
Expenditures				
Employer Contributions	\$ 180,000	\$ 175,000	\$ 176,011	2.86%
Total Expenditures:	\$ 180,000	\$ 175,000	\$ 176,011	2.86%
Surplus/(deficit), excluding other Financing Sources/(Uses)	\$ (26,211)	\$ (33,014)	\$ (54,536)	(20.61%)
Other Financing Sources/(Uses)				
Net Surplus/(Deficit):	\$ -	\$ -	\$ -	N/A
Beginning Fund Balance- Restricted	\$ 109,882	\$ 164,418	\$ 164,418	
Fiscal Year Increase/(decrease)	(26,211)	(33,014)	(54,536)	
Ending Fund Balance- Restricted	\$ 83,671	\$ 131,404	\$ 109,882	
Months of Expenditures:	5.58	9.01	7.49	
Average Monthly Expenditures:	\$ 15,000	\$ 14,583	\$ 14,668	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Social Security Fund

	2024/2025 Requested Budget	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues				
Property Taxes-DuPage	\$ 220,000	\$ 210,000	\$ 214,249	4.76%
Property Taxes-Cook	65	81	60	(19.75%)
Personal Property Rep. Tax	46,781	59,243	42,528	(21.04%)
Investment Income	6,000	3,000	7,210	100.00%
Total Revenues:	\$ 272,846	\$ 272,324	\$ 264,047	0.19%
Expenditures				
Employer Contrib.- S.S.	\$ 258,072	\$ 237,460	\$ 237,729	8.68%
Employer Contrib.- Medicare	60,356	55,535	56,213	8.68%
Total Expenditures:	\$ 318,428	\$ 292,995	\$ 293,942	8.68%
Surplus/(deficit), excluding other Financing Sources/(Uses)	\$ (45,582)	\$ (20,671)	\$ (29,895)	120.51%
Other Financing Sources/(Uses)				
Net Surplus/(Deficit):	\$ -	\$ -	\$ -	N/A
Beginning Fund Balance- Restricted	\$ 141,499	\$ 171,394	\$ 171,394	
Fiscal Year Increase/(decrease)	(45,582)	(20,671)	(29,895)	
Ending Fund Balance- Restricted	\$ 95,917	\$ 150,723	\$ 141,499	
Months of Expenditures:	3.61	6.17	5.78	
Average Monthly Expenditures:	\$ 26,536	\$ 24,416	\$ 24,495	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Liability Insurance Fund

	2024/2025	2024/2025	2024/2025	2023/2024	2023/2024	Budget
	Requested	Sub. Budget	Revised Budget	Original	Projected	Percentage
	Budget	Adjust. (\$)	Request	Budget	Actuals	Increase
						(Decrease)
Revenues						
Property Taxes-DuPage	\$ 125,000		\$ 125,000	\$ 84,000	\$ 86,055	48.81%
Property Taxes-Cook	45		45	33	25	36.36%
Personal Property Rep. Tax	18,712		18,712	23,697	17,011	(21.04%)
Investment Income	4,800		4,800	3,000	5,202	60.00%
Total Revenues:	\$ 148,557	\$ -	\$ 148,557	\$ 110,730	\$ 108,293	34.16%
Expenditures						
Personnel- Wages	\$ 34,677	\$ (4,204)	\$ 30,473	\$ 32,570	\$ 32,699	(6.44%)
Personnel- Group Medical	7,966		7,966	11,510	8,836	(30.79%)
Risk Mgmt.- PDRMA Prem.	118,622		118,621	97,522	97,522	21.64%
Unemployment Insurance	2,000		2,000	4,000	1,000	(50.00%)
Total Expenditures:	\$ 163,265	\$ (4,204)	\$ 159,060	\$ 145,602	\$ 140,057	9.24%
Surplus/(deficit), excluding other	\$ (14,708)	\$ 4,204	\$ (10,503)	\$ (34,872)	\$ (31,764)	(69.88%)
Other Financing Sources/(Uses)						
Transfers from General Fund	\$ -		\$ -	\$ -	\$ -	N/A
Transfers from Recreation Fund	-		-	-	-	N/A
Net Surplus/(Deficit):	\$ (14,708)	\$ 4,204	\$ (10,503)	\$ (34,872)	\$ (31,764)	(69.88%)
Beginning Fund Balance- Restricted	\$ 79,991		\$ 79,991	\$ 111,755	\$ 111,755	
Fiscal Year Increase/(decrease)	(14,708)		(10,503)	(34,872)	(31,764)	
Ending Fund Balance- Restricted	\$ 65,283		\$ 69,488	\$ 76,883	\$ 79,991	
Months of Expenditures:	4.80		5.24	6.34	6.85	
Average Monthly Expenditures:	\$ 13,605		\$ 13,255	\$ 12,134	\$ 11,671	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Audit Fund

	2024/2025 Requested Budget	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues				
Property Taxes-DuPage	\$ 10,000	\$ 16,800	\$ 17,565	(40.47%)
Property Taxes-Cook	1	8	4	(87.50%)
Investment Income	180	95	181	89.48%
Total Revenues:	\$ 10,181	\$ 16,903	\$ 17,750	(39.76%)
Expenditures				
Audit Services	\$ 13,125	\$ 15,750	\$ 12,750	(16.66%)
Miscellaneous	425	425	-	0.00%
Total Expenditures:	\$ 13,550	\$ 16,175	\$ 12,750	(16.22%)
Surplus/(deficit), excluding other financing sources/(uses)	\$ (3,369)	\$ 728	\$ 5,000	(562.79%)
Other Financing Sources/(Uses)				
Net Surplus/(Deficit):	\$ -	\$ -	\$ -	N/A
Beginning Fund Balance- Restricted	\$ 12,552	\$ 7,552	\$ 7,552	
Fiscal Year Increase/(decrease)	(3,369)	728	5,000	
Ending Fund Balance- Restricted	\$ 9,183	\$ 8,280	\$ 12,552	
Months of Expenditures:	8.13	6.14	11.81	
Average Monthly Expenditures:	\$ 1,129	\$ 1,348	\$ 1,063	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Special Recreation Fund

	2024/2025	2024/2025	2024/2025	2023/2024	2023/2024	Budget
	Requested	Sub. Budget	Revised Budget	Original	Projected	Percentage
	Budget	Adjust. (\$)	Request	Budget	Actuals	Increase
						(Decrease)
Revenues						
Property Taxes-DuPage	\$ 400,000		\$ 400,000	\$ 301,022	\$ 302,056	32.88%
Property Taxes-Cook	253		253	121	80	109.09%
Investment Income	7,200		7,200	8,400	8,580	(14.29%)
Misc. Income- IGA	27,384		27,384	27,384	27,384	(0.00%)
Total Revenues:	\$ 434,837	\$ -	\$ 434,837	\$ 336,927	\$ 338,100	29.06%
Expenditures						
Full-Time Salaries	\$ 27,787		\$ 27,787	\$ 20,584	\$ 20,584	34.99%
Part-Time Salaries	63,000		63,000	58,000	58,000	8.62%
Gateway Special Recreation	43,503		43,503	39,233	39,425	10.88%
Capital/Small Equip.	279,000	35,000	314,000	258,400	200,133	21.52%
Misc. Program Expenses	1,300		1,300	2,000	1,300	(35.00%)
Total Expenditures:	\$ 414,590	\$ 35,000	\$ 449,590	\$ 378,217	\$ 319,442	18.87%
Surplus/(deficit), excluding other	\$ 20,247	\$ (35,000)	\$ (14,753)	\$ (41,290)	\$ 18,658	(64.27%)
Other Financing Sources/(Uses)						
Net Surplus/(Deficit):	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
	\$ 20,247	\$ (35,000)	\$ (14,753)	\$ (41,290)	\$ 18,658	(64.27%)
Beginning Fund Balance- Restricted	\$ 131,126		\$ 131,126	\$ 112,468	\$ 112,468	
Fiscal Year Increase/(decrease)	20,247		(14,753)	(41,290)	18,658	
Ending Fund Balance- Restricted	\$ 151,373		\$ 116,373	\$ 71,178	\$ 131,126	
Months of Expenditures:	4.38		3.11	2.26	4.93	
Average Monthly Expenditures:	\$ 34,549		\$ 37,466	\$ 31,518	\$ 26,620	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Debt Service Fund

	2024/2025 Requested Budget	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues				
Property Taxes-DuPage	\$ 1,660,740	\$ 1,597,636	\$ 1,613,900	3.95%
Property Taxes-Cook	400	547	385	(26.93%)
Investment Income	2,700	300	2,721	800.00%
Total Revenues:	\$ 1,663,840	\$ 1,598,483	\$ 1,617,006	4.09%
Expenditures				
Principal-2016 Bonds	287,610	281,455	281,455	2.19%
Interest-2016 Bonds	20,418	26,575	26,575	(23.17%)
Principal-2018 Debt Certif.	78,462	75,992	75,991	3.25%
Interest-2018 Debt Certif.	2,550	5,020	5,020	(49.20%)
Principal-2019 Bonds	670,000	640,000	640,000	4.69%
Interest-2019 Bonds	535,463	568,214	568,213	(5.76%)
Principal-2020 Debt Certif.	94,641	92,378	92,377	2.45%
Interest-2020 Debt Certif.	2,319	4,582	4,582	(49.39%)
Principal-2020 Loan (Village)	100,000	100,000	100,000	(0.00%)
Interest-2020 Loan (Village)	2,000	4,000	4,000	(50.00%)
Principal-2023 Bonds	-	-	-	N/A
Interest-2023 Bonds	130,500	88,813	88,813	46.94%
Miscellaneous	448	348	318	28.74%
Total Expenditures:	\$ 1,924,411	\$ 1,887,378	\$ 1,887,344	1.96%
Surplus/(deficit), excluding other financing sources/(uses)	\$ (260,571)	\$ (288,895)	\$ (270,338)	(9.80%)
Other Financing Sources/(Uses)				
Transfer from General Fund	\$ 102,000	\$ 104,000	\$ 104,000	(1.92%)
Transfer from Recreation Fund	177,972	201,392	201,392	(11.63%)
Net Surplus/(Deficit):	\$ 19,401	\$ 16,497	\$ 35,054	17.59%
Beginning Fund Balance- Restricted	\$ (161,779)	\$ (196,833)	\$ (196,833)	
Fiscal Year Increase/(decrease)	19,401	16,497	35,054	
Ending Fund Balance- Restricted	\$ (142,378)	\$ (180,336)	\$ (161,779)	
Months of Expenditures:	N/A	N/A	N/A	
Average Monthly Expenditures:	N/A	N/A	N/A	

Oak Brook Park District
Requested Fiscal Year 2024/2025 Budget- Capital Projects Fund

	2024/2025 Requested Budget	2024/2025 Sub. Budget Adjust. (\$)	2024/2025 Revised Budget Request	2023/2024 Original Budget	2023/2024 Projected Actuals	Budget Percentage Increase (Decrease)
Revenues						
Sponsorships	\$ 15,000		\$ 15,000	\$ 90,000	\$ 35,000	(83.33%)
Investment Income	75,000		75,000	85,000	125,000	(11.76%)
Miscellaneous	337,500		337,500	5,000	-	6649.99%
Grants	850,000	616,279	1,466,278	536,000	69,617	173.56%
Total Revenues:	\$ 1,277,500	\$ 616,279	\$ 1,893,778	\$ 716,000	\$ 229,617	164.49%
Expenditures						
Building & Park Improv.	\$ 1,812,000	\$ 737,779	\$ 2,549,778	\$ 3,469,600	\$ 3,001,650	(26.51%)
Miscellaneous	-	-	-	500	-	(100.00%)
Bond Issuance Costs	-	-	-	-	-	N/A
Total Expenditures:	\$ 1,812,000	\$ 737,779	\$ 2,549,778	\$ 3,470,100	\$ 3,001,650	(26.52%)
Surplus/(deficit), excluding other Financing Sources/(Uses)						
	\$ (534,500)	\$ (121,500)	\$ (656,000)	\$ (2,754,100)	\$ (2,772,033)	(76.18%)
Other Financing Sources/(Uses)						
Bond Proceeds	\$ -		\$ -	\$ -	\$ -	N/A
Debt Certificates Proceeds	-		-	-	-	N/A
Loan Proceeds	-		-	-	-	N/A
Transfer from General	250,000		250,000	250,000	250,000	0.00%
Transfer to Debt Service	-		-	-	-	N/A
Net Surplus/(Deficit):	\$ (284,500)	\$ (121,500)	\$ (406,000)	\$ (2,504,100)	\$ (2,522,033)	(83.79%)
Beginning Fund Balance-						
Committed & Restricted	\$ 1,033,749		\$ 1,033,749	\$ 3,555,782	\$ 3,555,782	
Fiscal Year Increase/(decrease)	<u>(284,500)</u>		<u>(406,000)</u>	<u>(2,504,100)</u>	<u>(2,522,033)</u>	
Ending Fund Balance- Committed & Restricted	\$ 749,249		\$ 627,749	\$ 1,051,682	\$ 1,033,749	
Months of Expenditures:	N/A		N/A	N/A	N/A	
Average Monthly Expenditures:	N/A		N/A	N/A	N/A	