

# 2025 BUDGET



**Preparing for Success:**  
Engage, Adapt, and Secure Our Financial Future!



Bolingbrook Park District

# 2025 Budget All Funds

For Fiscal: 2024 Period Ending: 09/30/2024

|                                                               | 2022<br>Total Budget  | 2022<br>Total Activity | 2023<br>Total Budget | 2023<br>Total Activity | 2024<br>Total Budget  | 2024<br>YTD Activity  | 2024<br>Projections   | 2025<br>Board Review  |
|---------------------------------------------------------------|-----------------------|------------------------|----------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Fund: 100 - General</b>                                    |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 6,433,602.75          | 7,030,344.05           | 6,886,955.46         | 7,368,087.61           | 7,515,504.48          | 7,228,119.94          | 7,867,660.70          | 7,787,240.00          |
| Expense                                                       | 6,300,036.61          | 7,610,464.57           | 6,699,149.69         | 6,307,746.66           | 7,150,612.41          | 4,582,846.58          | 6,679,298.11          | 7,577,990.57          |
| <b>Fund: 100 - General Surplus (Deficit):</b>                 | <b>133,566.14</b>     | <b>(580,120.52)</b>    | <b>187,805.77</b>    | <b>1,060,340.95</b>    | <b>364,892.07</b>     | <b>2,645,273.36</b>   | <b>1,188,362.59</b>   | <b>209,249.43</b>     |
| <b>Fund: 200 - Recreation</b>                                 |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 5,328,022.08          | 7,544,676.29           | 5,980,347.52         | 6,265,217.91           | 6,510,375.69          | 5,904,868.94          | 6,453,190.47          | 6,842,344.60          |
| Expense                                                       | 5,334,998.50          | 5,446,779.40           | 5,947,573.44         | 6,076,187.10           | 6,437,955.14          | 4,951,917.57          | 6,341,255.21          | 6,721,264.07          |
| <b>Fund: 200 - Recreation Surplus (Deficit):</b>              | <b>(6,976.42)</b>     | <b>2,097,896.89</b>    | <b>32,774.08</b>     | <b>189,030.81</b>      | <b>72,420.55</b>      | <b>952,951.37</b>     | <b>111,935.26</b>     | <b>121,080.53</b>     |
| <b>Fund: 400 - Golf Course</b>                                |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 1,582,606.91          | 1,738,749.27           | 1,930,170.21         | 1,827,213.41           | 2,004,164.20          | 1,348,375.45          | 1,993,938.75          | 2,070,311.98          |
| Expense                                                       | 1,582,606.91          | 1,738,749.27           | 1,930,170.21         | 1,827,213.41           | 2,004,164.20          | 1,529,052.43          | 1,993,938.75          | 2,070,311.98          |
| <b>Fund: 400 - Golf Course Surplus (Deficit):</b>             | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>           | <b>(180,676.98)</b>   | <b>0.00</b>           | <b>0.00</b>           |
| <b>Fund: 500 - Special Recreation</b>                         |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 481,663.13            | 528,990.56             | 582,275.00           | 595,427.03             | 788,995.00            | 784,999.62            | 806,120.00            | 943,377.00            |
| Expense                                                       | 665,510.13            | 692,040.03             | 651,962.00           | 643,366.55             | 771,349.00            | 416,583.25            | 813,382.00            | 934,004.00            |
| <b>Fund: 500 - Special Recreation Surplus (Deficit):</b>      | <b>(183,847.00)</b>   | <b>(163,049.47)</b>    | <b>(69,687.00)</b>   | <b>(47,939.52)</b>     | <b>17,646.00</b>      | <b>368,416.37</b>     | <b>(7,262.00)</b>     | <b>9,373.00</b>       |
| <b>Fund: 600 - Capital</b>                                    |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 775,878.00            | 635,228.52             | 548,245.00           | 1,813,905.62           | 188,130.00            | 393,642.87            | 666,630.90            | 636,565.00            |
| Expense                                                       | 1,830,660.00          | 1,985,275.90           | 1,185,751.00         | 1,391,019.05           | 1,932,487.00          | 1,610,605.06          | 1,971,092.01          | 2,142,684.00          |
| <b>Fund: 600 - Capital Surplus (Deficit):</b>                 | <b>(1,054,782.00)</b> | <b>(1,350,047.38)</b>  | <b>(637,506.00)</b>  | <b>422,886.57</b>      | <b>(1,744,357.00)</b> | <b>(1,216,962.19)</b> | <b>(1,304,461.11)</b> | <b>(1,506,119.00)</b> |
| <b>Fund: 700 - Debt Service</b>                               |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 3,649,559.00          | 3,685,704.34           | 3,388,380.00         | 3,540,733.95           | 3,614,197.00          | 3,587,227.28          | 3,680,549.00          | 2,780,540.00          |
| Expense                                                       | 2,944,654.00          | 2,953,674.58           | 2,841,998.50         | 2,875,003.38           | 3,012,496.50          | 432,790.25            | 3,012,762.00          | 3,028,860.50          |
| <b>Fund: 700 - Debt Service Surplus (Deficit):</b>            | <b>704,905.00</b>     | <b>732,029.76</b>      | <b>546,381.50</b>    | <b>665,730.57</b>      | <b>601,700.50</b>     | <b>3,154,437.03</b>   | <b>667,787.00</b>     | <b>(248,320.50)</b>   |
| <b>Fund: 800 - Audit</b>                                      |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 32,298.95             | 33,737.23              | 33,938.00            | 38,497.95              | 43,992.00             | 47,494.73             | 49,198.00             | 13,530.00             |
| Expense                                                       | 35,810.00             | 34,720.00              | 35,060.00            | 31,377.50              | 43,040.00             | 35,807.50             | 36,810.00             | 41,900.00             |
| <b>Fund: 800 - Audit Surplus (Deficit):</b>                   | <b>(3,511.05)</b>     | <b>(982.77)</b>        | <b>(1,122.00)</b>    | <b>7,120.45</b>        | <b>952.00</b>         | <b>11,687.23</b>      | <b>12,388.00</b>      | <b>(28,370.00)</b>    |
| <b>Fund: 810 - Insurance/Worker's Comp</b>                    |                       |                        |                      |                        |                       |                       |                       |                       |
| Revenue                                                       | 487,835.54            | 680,755.56             | 473,687.00           | 618,076.91             | 222,057.00            | 264,923.24            | 278,218.50            | 235,988.00            |
| Expense                                                       | 289,432.00            | 480,525.58             | 258,032.00           | 324,424.81             | 309,058.20            | 219,640.92            | 284,481.14            | 287,526.00            |
| <b>Fund: 810 - Insurance/Worker's Comp Surplus (Deficit):</b> | <b>198,403.54</b>     | <b>200,229.98</b>      | <b>215,655.00</b>    | <b>293,652.10</b>      | <b>(87,001.20)</b>    | <b>45,282.32</b>      | <b>(6,262.64)</b>     | <b>(51,538.00)</b>    |

**2025 Budget  
All Funds**

**For Fiscal: 2024 Period Ending: 09/30/2024**

|                                                                  | 2022<br>Total Budget | 2022<br>Total Activity | 2023<br>Total Budget | 2023<br>Total Activity | 2024<br>Total Budget | 2024<br>YTD Activity | 2024<br>Projections | 2025<br>Board Review  |
|------------------------------------------------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|----------------------|---------------------|-----------------------|
| <b>Fund: 820 - IMRF</b>                                          |                      |                        |                      |                        |                      |                      |                     |                       |
| Revenue                                                          | 255,749.66           | 251,477.05             | 239,536.00           | 259,595.36             | 245,337.00           | 252,025.34           | 259,533.00          | 252,481.00            |
| Expense                                                          | 337,000.00           | 293,358.05             | 294,234.86           | 284,557.42             | 295,764.17           | 181,000.83           | 251,052.00          | 303,024.11            |
| <b>Fund: 820 - IMRF Surplus (Deficit):</b>                       | <b>(81,250.34)</b>   | <b>(41,881.00)</b>     | <b>(54,698.86)</b>   | <b>(24,962.06)</b>     | <b>(50,427.17)</b>   | <b>71,024.51</b>     | <b>8,481.00</b>     | <b>(50,543.11)</b>    |
| <b>Fund: 830 - Social Security</b>                               |                      |                        |                      |                        |                      |                      |                     |                       |
| Revenue                                                          | 185,135.42           | 191,056.18             | 390,555.00           | 415,085.63             | 566,698.00           | 571,835.10           | 586,713.00          | 581,267.00            |
| Expense                                                          | 442,544.00           | 426,462.00             | 475,359.00           | 474,224.30             | 555,265.00           | 378,120.92           | 526,869.00          | 562,812.51            |
| <b>Fund: 830 - Social Security Surplus (Deficit):</b>            | <b>(257,408.58)</b>  | <b>(235,405.82)</b>    | <b>(84,804.00)</b>   | <b>(59,138.67)</b>     | <b>11,433.00</b>     | <b>193,714.18</b>    | <b>59,844.00</b>    | <b>18,454.49</b>      |
| <b>Fund: 840 - Paving &amp; Lighting</b>                         |                      |                        |                      |                        |                      |                      |                     |                       |
| Revenue                                                          | 63,419.94            | 57,031.41              | 88,016.00            | 94,331.75              | 154,712.00           | 134,133.15           | 137,603.00          | 119,050.00            |
| Expense                                                          | 65,000.00            | 81,928.98              | 75,000.00            | 56,405.53              | 135,000.00           | 126,609.99           | 128,331.62          | 115,000.00            |
| <b>Fund: 840 - Paving &amp; Lighting Surplus (Deficit):</b>      | <b>(1,580.06)</b>    | <b>(24,897.57)</b>     | <b>13,016.00</b>     | <b>37,926.22</b>       | <b>19,712.00</b>     | <b>7,523.16</b>      | <b>9,271.38</b>     | <b>4,050.00</b>       |
| <b>Fund: 850 - Police &amp; Public Safety</b>                    |                      |                        |                      |                        |                      |                      |                     |                       |
| Revenue                                                          | 96,501.90            | 92,950.90              | 89,526.00            | 95,718.97              | 94,012.00            | 97,581.47            | 100,327.00          | 139,162.00            |
| Expense                                                          | 90,000.00            | 89,999.98              | 90,950.00            | 90,000.05              | 95,000.00            | 60,000.00            | 90,000.00           | 135,000.00            |
| <b>Fund: 850 - Police &amp; Public Safety Surplus (Deficit):</b> | <b>6,501.90</b>      | <b>2,950.92</b>        | <b>(1,424.00)</b>    | <b>5,718.92</b>        | <b>(988.00)</b>      | <b>37,581.47</b>     | <b>10,327.00</b>    | <b>4,162.00</b>       |
| <b>Fund: 860 - Working Cash</b>                                  |                      |                        |                      |                        |                      |                      |                     |                       |
| Revenue                                                          | 860.00               | 8,624.35               | 3,000.00             | 29,492.51              | 8,500.00             | 12,185.04            | 30,450.00           | 20,250.00             |
| <b>Fund: 860 - Working Cash Total:</b>                           | <b>860.00</b>        | <b>8,624.35</b>        | <b>3,000.00</b>      | <b>29,492.51</b>       | <b>8,500.00</b>      | <b>12,185.04</b>     | <b>30,450.00</b>    | <b>20,250.00</b>      |
| <b>Report Surplus (Deficit):</b>                                 | <b>(545,118.87)</b>  | <b>645,347.37</b>      | <b>149,390.49</b>    | <b>2,579,858.85</b>    | <b>(785,517.25)</b>  | <b>6,102,436.87</b>  | <b>780,860.48</b>   | <b>(1,498,271.16)</b> |