



**GLEN ELLYN  
PARK DISTRICT**



# 2017 BUDGET

APPROVED



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# MISSION STATEMENT

The Park District's mission is driven to foster diverse, community based leisure opportunities, through a harmonious blend of quality recreation programs, facilities and open space which will enhance the quality of life into the future.



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October 13, 2016

Park District Board of Commissioners  
Glen Ellyn Park District  
Glen Ellyn, IL

The Proposed Annual Operating Budget of the Glen Ellyn Park District for the fiscal year ending December 31, 2017, has been prepared and is presented for your review in preparation of the Board meeting on October 18, 2016. This document represents one of the most important policy decisions made by the Board of Commissioners each year. This working document is subject to Board and staff deliberation and modification prior to final adoption. The Budget consists of several funds, each playing a vital role in the provision of services to the residents. The budget document should reflect the District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the upcoming fiscal year. In the coming months, there are numerous scheduled discussions at subsequent Board meetings for continued planning. Pursuant to the projected 'Financial Calendar' (included in the budget document) the public hearing and formal adoption of the Park District's Budget & Appropriation ordinance is scheduled for Tuesday, December 13, 2016.

#### Budget Development Process

Staff was asked to prepare their individual budgets with the following overall goals and expectations:

- ✦ Review and analyze all operations and programs by evaluating opportunities for improvement and positive change
- ✦ Be creative and resourceful
- ✦ Challenge complacency and status quo
- ✦ Continue to be ambitious and innovative
- ✦ Have a purpose, plan and a goal

For government entities, budgeting is more than just a device to authorize and control revenue raising and spending. It is a valuable technique for planning and controlling revenue and expenditures as well as one of the primary vehicles for setting and monitoring fiscal and program policies. Budgeting processes may be used to align the resources available to a government entity with the demands on the entity. It forces the Park District to engage in established priorities and monitor how well the priorities are achieved.

It is difficult for the Park District to be all things to all people, and we must focus our efforts on those areas that are most needed and that it does well. Through the budgeting process, staff has tried to align the resources we have with Board adopted strategies, the comprehensive plan, and customer needs. The budget communicates the objectives of the Park District to our residents and serves as a device to

help staff understand the financial and non-financial impact of changes in one department on the priorities and direction of other departments. No single department survives in a vacuum. Understanding how departments are interrelated is critical to the effective and efficient accomplishment of the Park District's mission. Staff has developed a successful management program, which includes a proactive team that anticipates what must be done and has detailed steps to do it; a clear strategy and mission known to our employees; a process that is efficient and effective in the utilization of financial and non-financial resources; and a well organized set of reports that are provided to the management staff in a concise and timely manner.

#### Budget Development Process

Each Superintendent was responsible for developing and presenting individual budgets to the Executive Director and Superintendent of Finance & Personnel. When compiling their 2017 budgets, departments were also asked to provide estimates for 2016 year-end. Obtaining realistic estimates for fund balances at year-end is an essential piece of the budget process. Management and staff started the budget process at the end of July. Compiling estimates for 2016 with five months left is a challenge; however, projections in July are more accurate than when the 2016 budget was compiled in 2015. These projections will be instrumental in the planning process for 2017. Lastly, 2016 projections could signify whether a need exists for an amended 2016 budget and appropriation ordinance. The Executive Director and the Superintendent of Finance & Personnel then scheduled meetings with each department to review their submittals. During this stage of the process, adjustments were made to the projected 2016 numbers as well as the proposed 2017 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2017 capital project plan. At the July 19, 2016 strategic planning session, staff presented an updated five-year capital projects plan for 2017 through 2021. This plan was primarily based off the updated long-range capital replacement forecast updated recently working alongside the Citizens' Finance Committee, along with previous discussions with the Park District Board of Commissioners.

#### Indirect Charges (blank form included in your budget document)

The program budget process includes an indirect operating expense worksheet based on 50% of actual costs for facility usage and 100% of other program costs such as clerical staff, printing, etc. Additional charges assessed were to recoup a portion of registration processing costs from the District's software, as well as a field use charge added to athletic programs at \$6.00 per participant. These worksheets provide a review of "fair share" charges for programs. These changes in program charge backs resulted in over \$490,000 offsetting the tax burden on the community. Each Supervisor independently determined what portion of their time should be charged against a particular program. This again is another step to reduce dependence on tax receipts for program operations. The additional expense is reflected in the "Chargebacks & Indirect Expense" category for each program. Within the budget, indirect charges reflect as a revenue source for Corporate and Recreation Fund administration and revenue in the Main Street Recreation Center, Spring Avenue Recreation Center, and Ackerman budgets as well as a transfer to Parks to offset a small percentage of field maintenance.

#### Budget and Accounting Changes

Similar to recent years, staff has made the Board's philosophy of budgeting aggressively a priority in the development of this year's budget. This philosophy was demonstrated during the creation of the Ackerman Business Plan and recommendations made by the Citizens' Finance Committee (CFC), among others. Staff believes this budget meets the goals and priorities of the Board and the community.

In recent years, staff has taken steps towards restructuring the chart of accounts in order to provide better financial data for the Board to use in their decision-making process. In recent years, several funds were either closed or merged with other funds while a new fund entitled the 'Asset Replacement Fund' (Fund 85) was created. The intent of the Asset Replacement Fund is to maintain capital reserves where the funding sources were not derived from bond proceeds. Because there are requirements and restrictions on how and when bond proceeds are spent, the creation, funding, and utilization of the Asset Replacement Fund will allow greater financial flexibility for the park district.

Lastly, similar to the current year's budget, and due to certain intricacies of the accounting system, the decision was made to prepare the budget draft in Microsoft Excel. Once the new budget is adopted, the budget document will be imported into the accounting system and additional budget reports and summaries may be included within the final document.

As you work your way through the budget pages, please focus your attention on the "Expanded Fund Balance Recap Report" and the "Fund Balance Policy" pages, they will be the basis for the Board budget discussions. The Expanded Fund Balance Recap report for 2016 and 2017 demonstrates the overall financial picture for the Glen Ellyn Park District. The columns are accounting for the increase (decrease) in each fund balance as a whole. The review of the report provides staff and the Board a firsthand view of individual fund status. In addition, a calculation has been provided for both the current year (2016) and the proposed budget (2017) indicating each fiscal year's operating surplus. The Park District, working with the Citizens' Finance Committee, has targeted achieving an annual operating surplus of \$800,000. The calculation demonstrates the true operating surplus of the Park District as a whole, and ignores individual fund balances. Surplus from operations are then used to fund the park district's ongoing capital maintenance program. Subsequently, the "Fund Balance Policy" page provides information on how the District's projected year-end fund balances in each fund compares to the park district's Fund Balance Policy. Finally, each fund, department, and facility has a distinct narrative. In these narratives, staff was asked to provide overall highlights to their budget.

#### Accounting and Budgetary Control

It is the intent of the staff that all Funds be accountable within themselves. As expressed in the Glen Ellyn Park District Financial Policies, one of the purposes of the budget is control. Control is the traditional use of budgeting for financial accountability. It is the philosophy of this administration that consistency among funds is the most effective means toward this desired accountability. The goal of having a stable operating fund balance is currently being met in all funds and staff would like to continue this in the future.

The District utilizes a modified accrual basis of accounting, with revenues being recorded when the services or goods are received and expenses are incurred. Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is employed as a management control device during the year through the implementation of an internal budget reporting process. The process will include verification of appropriation amounts prior to expenditures, and a monthly review of all account totals compared with appropriations. A systematic approach for determining the budget was implemented to reduce costs and deliver a higher level of service.



### The Budget Document

All exhibits are for discussion purposes only and are not legally required preliminary draft documents. The annual budget is a living document that flows with the activity within the Park District. The budget is essentially a management tool for use by the staff and Commissioners and provides the background information for the Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a legally required document and is subject to a public hearing and Board adoption. This Ordinance is the basis for the annual audit of the District and is a summarization of the administrative budget by Fund and Account Type. The appropriations are the legal limits of spending and the basis for future tax levy. The Ordinance has been prepared and scheduled for tentative approval. Once tentative approval has been given, the document will be made available for public inspection for 30 days at the district's administrative offices. During this time period, Commissioners and staff are able to make modifications to the budget document. After this time period, a public hearing will be held. While staff has proposed a tentative schedule that includes taking formal action on the Budget and Appropriations Ordinance at the December 13, 2016 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2017 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Superintendent of Finance & Personnel.

# Glen Ellyn Park District

## Financial Calendar

### July 2016

Special Meeting: July 19, 2016

- Strategic Planning Discussion

### August 2016

\*Staff prepares preliminary operating budget excel templates (August 1-31)

### September 2016

Workshop Meeting: September 6, 2016

- 'Budget Assumptions' discussion

Regular Meeting: September 20, 2016

- Goals & Objections Discussion (2016 & 2017)

\* Department Heads meet with Executive Director to discuss initial budget submittals (Sep. 22<sup>nd</sup> & 23<sup>rd</sup>)

\* Superintendent of Finance compiles amended budget requests and meets with Executive Director (Sep. 30<sup>th</sup>)

### October 2016

Workshop Meeting: October 4, 2016

- Non-Referendum Bond discussion (with Speer Financial)
- Discuss 2016 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

\*Budget draft to be delivered to the Board (October 14<sup>th</sup>)

Regular Meeting: October 18, 2016

- Bond Issue Notification Act (BINA) Public Hearing
- Budget discussion
- Board approves tentative 2017 Budget & Appropriation Ordinance and displays for Public Viewing

### November 2016

Regular Meeting: November 15, 2016

- Public Hearing (if needed) & formal adoption of the 2016 Tax Levy
- Budget discussion (continued)
- Bond ordinances adopted

### December 2016

Regular Meeting: December 13, 2016

- Public hearing & formal adoption of the 2017 Budget & Appropriation Ordinance

### January 2017

# Tentative approval of the Amended 2016 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 10<sup>th</sup>)

### February 2017

# Public hearing & formal adoption of the Amended 2016 Budget & Appropriation Ordinance (Feb. 21<sup>st</sup>)

\* Not a Board agenda item

# If needed



## Glen Ellyn Park District 2017 Budget Assumptions

| Budget Assumptions to be Considered Annually   | Operating Assumptions for current fiscal year (2016)   | Staff recommendations for Operating Assumptions for 2017<br>Budget preparations  |
|--|--|--|
| <b>A. Full-Time Staff Increases:</b> <ul style="list-style-type: none"> <li>• Methods to be used for pay increases</li> <li>• Examples: Merit Pool, CPI Only, CPI + Merit</li> </ul> | <ul style="list-style-type: none"> <li>• Budgeted salary increase pool of 4%. Rather than separating out CPI and merit increases, the pool provides the Executive Director with more flexibility on salary increases. The average salary increase for 2016 was 2.66%.</li> </ul> | <ul style="list-style-type: none"> <li>• Maintain current budgeting practice to allow the Executive Director the necessary budget flexibility.</li> </ul>  |
| <b>B. Salary Pay Scales</b> <ul style="list-style-type: none"> <li>• Updated position pay ranges</li> </ul>  | <ul style="list-style-type: none"> <li>• Board consensus was against hiring an independent third-party consultant to conduct a salary and benefit study for 2016.</li> </ul>   | <ul style="list-style-type: none"> <li>• Salary ranges and benefits could be reviewed along with staffing levels by an independent third-party vendor; however, the cost would need to be budgeted for in 2017.</li> </ul>   |
| <b>C. Staffing Changes</b> <ul style="list-style-type: none"> <li>• Staffing increases</li> <li>• Staffing reductions</li> <li>• Hiring freezes</li> </ul>                           | <ul style="list-style-type: none"> <li>• No change in total full-time staff for 2016</li> </ul>  | <ul style="list-style-type: none"> <li>• Staff recommends adding one full-time Recreation Supervisor in order to provide the support level necessary to sustain the growth in district-wide programming.</li> <li>• Increase funding for Information Technology services beginning in 2017; including an update to the IGA and recommendation for employee-sharing with another district(s) for enhanced district-wide support.</li> </ul> |
| <b>D. Employee Insurance</b> <ul style="list-style-type: none"> <li>• Coverage changes</li> </ul>  | <ul style="list-style-type: none"> <li>• Staff will continue to look at cost saving opportunities. PDRMA requires a 1-year notice to terminate from the program membership.</li> </ul>   | <ul style="list-style-type: none"> <li>• PDRMA is currently reviewing plan options for 2017. Premiums are typically determined in October each year.</li> </ul>  |
| <b>E. Capital Projects</b> <ul style="list-style-type: none"> <li>• 3-Year Capital Projects Plan</li> <li>• Long-Range Capital Projects Plan</li> </ul>                              | <ul style="list-style-type: none"> <li>• Staff prepared a long-range Capital Projects Plan during the 2016 budget process.</li> </ul>  | <ul style="list-style-type: none"> <li>• Staff prepared a 5-Year Capital Projects Plan in preparation for the strategic planning session held in July, 2016.</li> </ul>  |

# Glen Ellyn Park District

## 2017 Budget Assumptions (continued)

|  |   |   |
|--|---|---|
| <p><b>F. Overall Budget Financial Goals</b></p> <ul style="list-style-type: none"> <li>• Provide a balanced operating budget</li> <br/> <li>• Stabilize fund balances over a 3-5 year period</li> <li>• Provide a target operating budget surplus</li> </ul> | <ul style="list-style-type: none"> <li>• Continue towards meeting &amp; maintaining Fund Balance policy requirements</li> <li>• Continue driving program profitability</li> <li>• Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs.</li> </ul> | <ul style="list-style-type: none"> <li>• Continue towards meeting &amp; maintaining Fund Balance policy requirements</li> <li>• Continue driving program profitability</li> <li>• Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs.</li> </ul> |
| <p><b>G. Change in Services</b></p> <ul style="list-style-type: none"> <li>• Increase</li> <br/> <li>• Decrease</li> <br/> <li>• No Change</li> </ul>  | <ul style="list-style-type: none"> <li>• Continue implementation of software</li> <br/> <li>• Continue to review program offerings to increase services of the Park District</li> </ul>   | <ul style="list-style-type: none"> <li>• Continue to review program offerings to increase services of the Park District .</li> </ul>  |
| <p><b>H. Use of Operating and Capital reserves</b></p>   | <ul style="list-style-type: none"> <li>• Capital Projects and Asset Replacement Fund reserves to fund 2016 Capital Projects</li> </ul>  | <ul style="list-style-type: none"> <li>• Utilize Board comments and feedback from the long-range capital project plan discussed at the strategic planning session held in July, 2016.</li> </ul>  |

## 2016 Goals and Objectives (update)

### Provide opportunities for community outreach and relations

- Research and explore additional opportunities for reciprocal marketing within the community to increase outreach and awareness. Potential opportunities include the Glen Ellyn Chamber of Commerce, Downtown Alliance and local financial institutions (On-going, 2016) **Update: Partnered with Chamber of Commerce to offer a new community wide special event: Chocolate, Cheese and Wine Tasting in the fall of 2015 and will offer the second annual Tasting event in the fall of 2016. Secured new lease agreement with Hard Gainer Athletics (HGA) at ASFC.**
- Continue involvement and to serve on community organizations including: Glen Ellyn Chamber of Commerce, Central DuPage Kiwanis, Glen Ellyn Lions Club and Glen Ellyn Rotary and look to expand participation with organizations such as the People's Resource Center (on-going, 2016) **Update: Staff serves as members of all the organizations and partners with a variety of community events such as new Fall Pumpkin Flotilla Fest with Rotary in the fall, 2016; Kiwanis Fish release at Lake Foxcroft and Lake Ellyn; Assist Chamber at various events and works closely with the Festival of the Arts committee with the Lions Club.**
- Work with the local School Districts 89 and 41 to improve outreach to those students and families in need and also to provide opportunities for those students who attend District 41 schools but reside outside Park District boundaries (August 2016) **Update: Completed**
- Continuing increasing community outreach through citizen advisory committees by creating a citizen environmental committee (September, 2016) **Update: Completed**

### Enhance Recreation program portfolio and opportunities

- Research funding opportunities through the special recreation levy to purchase 15-seat, handicapped accessible bus for Seniors, patrons with special needs and residents which would expand field trips and other activities while improving patron experience (February, 2016) **Update: Anticipated completion by the end of 2016**

- Research, review and implement single master scheduling calendar for all athletic programs taking place at Village Green, Newton and Ackerman Parks with the goal to utilize fields more efficiently. (February, 2016) **Update: Deferred to 2017**
- Coordinate and implement integration of Glen Ellyn Rugby as a park district program. (March, 2016) **Update: Completed**
- Evaluate, coordinate and implement food service offerings at Ackerman Park for house and travel soccer games (i.e. food trucks/outside vendors/volunteers). Add and/or adjust to improve quality, enhance activity, maximize use of time and effort, and increase profitability. (April, 2016) **Update: Deferred to 2017**
- Increase and expand special events through partnerships/sponsorship opportunities. Cross promote events such as, free ice cream if you wear a Freedom Four shirt, etc., (June, 2016) **Update: Increased sponsorship cross marketing opportunities this year with other local park districts and Glen Ellyn organizations. Over \$12,000 in special event sponsorship has been collected in 2016. Will continue this goal through 2017.**
- Review overall soccer program(s) including (May, 2016): **Update: partial completion, some items deferred to 2017**
  - By-laws for committees **completed**
  - Training and coaching for travel **completed**
  - Use of travel soccer fund balance reserves **ongoing discussion by travel soccer committee**
  - Combining house league and travel **deferred to 2017 and will be reviewed by travel/house league committees**
  - Learn to Play Soccer program for pre k- “Little Lakers” **ongoing**
- Develop new in-house athletic programs at Ackerman Sports and Fitness Center and the Park District to include: High School prep intramural leagues for basketball, flag football and softball, 3 on 3 soccer leagues, and 3 on 3 soccer tournaments. Recruit spring and summer private basketball leagues, tournaments and summer camps (May, 2016) **Update: Partial completion, some items deferred to 2017**
- Develop new dance curriculum and streamline classes while expanding the number of instructors for the program (January, 2016) **Update: Completed**

- Plan and develop new special events for 2016 focusing on Lake Ellyn and the renovated Boathouse as well as continuing the events at neighborhood parks. Continue to expand activities for the Cardboard Boat Regatta. (July, 2016) **Update: Completed; offered a variety of special events such as the Lake Ellyn Boathouse Restoration Celebration, Lake Ellyn Boathouse Tours and Open Houses, two (2) Commissioner Meet and Greets and an increase in ten (10) registered boats at the 2016 Cardboard Boat Regatta. A new fall event, the free Pumpkin Flotilla Fest will be held at Lake Ellyn in October, 2016.**

**Seek additional opportunities for intergovernmental initiatives in order to maximize services and minimize tax payer’s expenditures**

- Implement new Extreme Weather Program to be held at Main Street Recreation Center on days when District 89 and 41 are cancelled due to extreme weather conditions. Collaborate with School District 41 and 89 to coordinate, advertise and promote the program to their students. (January, 2016) **Update: Completed; In collaboration with District 89 and 41, a new Snow Days Off program was planned for grades K-6 at the Main Street Recreation Center from 9 am to 3 pm, however there were no snow days in 2016 so the program will be offered again in 2017.**
- Develop new outdoor nature programs with Forest Preserve staff throughout the year at both parks and forest preserve locations. (March, 2016) **Update: Completed. Free guided Nature Walks were conducted at various nearby Forest Preserve Locations. Also collaborated with the Forest Preserve on an outdoor program at Hidden Lakes Forest Preserve.**
- Complete discussion with interested groups regarding the lease agreement for the space within Ackerman that formally housed the Bulls/Sox Academy (February, 2016). **Update: Completed. A new 3 year lease has been signed with Hard Gainers, Inc. for the lower level spaced once used by the Bulls/Sox organization. The agreement also ensures that there remains a baseball/softball training opportunity within the room in order to continue serving those users as well**
- Update and renew Agreement with Glen Ellyn Platform Tennis Club up for renewal in March, 2016. (February, 2016) **Update: Complete**
  - Develop plan for possible addition of two (2) new platform tennis courts using a similar financial formula as the Newton Park turf project for funding among the agencies. (March, 2016) **Update: Discussion in fall/winter 2016**

- With Park Board leadership and participation, meet with the Village of Glen Ellyn to discuss realignment of responsibilities to be more consistent with one another's mission (December, 2016) **Update: Deferred, the Village and Park District did collaborate on improvements to the storm water management related to Lake Ellyn. Additionally, the two agencies continue to work cooperatively when mutually beneficial and in the best interest of the resident**

### **Improve overall efficiency and effectiveness of the Park District**

- Review, update and present By-laws to the Board for all athletic organizations and associations ( April, 2016) **Update: Deferred to 2017**
- Develop and update a long-range capital replacement plan for Ackerman Sports & Fitness Center and Maryknoll Park (December, 2016) **Update: Complete December, 2016**
- Research and implement special event evacuation plan (May, 2016) **Update: Deferred to 2017, it will be severe weather and evacuation plan.**
- Review and update Field Permit Policies and Procedures with goal of providing greater control and accountability of field and park usage (February, 2016) **Update: Completed**
- Evaluate the need to conduct a third party analysis and review of the organization structure and staffing for the Glen Ellyn Park District (November, 2016) **Update: Discussed at 2016 Board strategic meeting and Board consensus was not to pursue a formal study.**

### **Increase Glen Ellyn Park District exposure to the community**

- Promote the Park District through a multi-media based public information program. Each year develop marketing plans for the revenue facilities and recreation programs including but not limited to: monthly e-blasts promoting the District, website updates, signage/information centers at high traffic facilities, consistent use of local media services and social media (January, 2016) **Update: Completed**



- Launch new website for the Park District to bring into alignment with current W3C standards, improve calendar functionality and layout, add an advertising scheduling feature, and improve experience on mobile devices. (March, 2016) **Update: Will be completed in fall, 2016**
- Design brand identity guidelines for the Glen Ellyn Park District to ensure consistency across publications, signage, stationary, business cards, Activity Guides, etc. (February, 2016) **Update: Completed**
- Create “virtual tours” of key Park District facilities and add to website(s). (September, 2016) **Update: Will not be done; the costs to create the virtual tours are not financially feasible.**
- Update all park district program and activity websites including Preschool and athletic organizations. (June, 2016) **Update: The preschool program and the house soccer program will be absorbed into the new website. The remainder of athletic programs is in progress and will continue in 2017.**

#### **Improve and strengthen overall short and long term economic stability of the Park District**

- Develop Business Plan for the newly renovated Lake Ellyn Park Boathouse. (February, 2016) **Update: Deferred to 2017**
- As the Foundation has been established as a 501 3 C, expand board members and identify goals for which it can begin to fundraise for. Overall, the mission will be to positively promote the Park District while generating funding for areas including Lake Ellyn Park and scholarships (October, 2016) **Update: The Foundation has been formally established and has received one significant donation.**
- Implement new sponsorship program for entire District expanding beyond special events. (May, 2016) **Update: Deferred to 2017**
- Evaluate the Johnson Center and determine whether it makes sense to make major repairs to the building and keep the maintenance department at this location or to look for other alternative options (August, 2016) **Update: Due to the lack of affordable alternative locations, it has been determined to maintain operations at the Johnson Center and make the necessary repairs and improvements over the next several years.**

- Identify park/playground deserts within the boundaries of the Glen Ellyn Park District and then create an acquisition plan (November, 2016) **Update: Discussed but deferred**

### **Maintain and improve Glen Ellyn Park District Properties and Parks**

- Ensure that all 2016 capital improvement projects are done properly, on time, and at or below budgeted costs. (ongoing, 2016) **Update: Completed**
  - Submit permits in a timely fashion and seek guidance from the Village of Glen Ellyn, Dupage County, and the State of Illinois.
  - Give clear direction to the architects, engineers, construction management team, and contractors.
  - Develop game plans and timelines.
  - Major capital projects include: ASFC Parking Lot, Ackerman Field Lighting Improvements, Lake Ellyn Park Improvements, and Lake Ellyn Sediment Removal.
- Improve staff's efficiency and the overall quality of the parks and facilities. (April, 2016)
  - Develop and implement a GEPD Maintenance Standards of Care that will be used as a guide for all full-time and part-time staff to follow. The intent is to ensure that all parks and facilities are at their cleanest, safest, and most enjoyable for all park patrons. This Standards of Care will identify what is expected of staff and create a more cohesive work force. **Update: Progress has been made and will continue into 2017. All full time staff has received training for emergency procedures at all the Park District facilities and guidebooks are being created to assist staff when issues arise.**
  - Implement mandatory training for new, as well as existing staff to provide direction on what is expected of them. **Update: Completed**
  - Educate staff on preventative maintenance and how to identify potential problems in an effort to become more proactive during the course of the workday. **Update: Completed**
- Develop a partnership with the Village of Glen Ellyn with the intent to identify opportunities where joint collaborations would be beneficial to both parties, as well as the residents of Glen Ellyn.
  - Create a GEPD/V of GE way-finding signage plan that identifies links between Park District and Village attractions, including: Lake Ellyn Park, Ackerman Park/Great Western Trail, Central Business District/Prairie Path, Sunset Pool, the Glen Ellyn Library, Village Hall, and other Glen Ellyn parks and attractions.

(September, 2016) ) **Update: Part of long-term planning in conjunction with the Village Part and is subject to many different factors. The Park District did actively contribute to the “Move Glen Ellyn” planning project**

- Determine property anomalies between the Park District and the Village and work toward rectifying these situations. An example, there is a property anomaly at Manor Park, where the Park District owns several parcels in the Village owned North Manor Woods, while the Village owns several parcels in the Park District owned Manor Park.(December, 2016) **Update: Part of long-term planning in conjunction with the Village Part and is subject to many different factors.**
- Develop an equipment and resources exchange program with the Village. The Village has many pieces of maintenance equipment that could benefit the Park District, while the Park District has equipment that the Village could utilize as well. An equipment exchange program would be very beneficial to both parties. (September, 2016) **Update: Completed**
- Collaborate with the Village on contracted services. GEPD staff has teamed up with the Village on tree removal and installation bidding in the past and it has resulted in significant cost savings. Expanding this concept should result in additional savings to the Park District. (ongoing, 2016) **Update: Staff has partnered with the Village on several projects in 2016 including: tree pruning/removals, concrete work, landscape restoration, and engineering services. Staff is investigating a partnership with the Village regarding their SCADA system. The SCADA system, once installed would give Park District the opportunity to monitor and lower Lake Ellyn remotely prior to an inclement weather event. Staff is hoping to “piggy back” onto the Village’s SCADA system in an effort to share their tech support and to reduce costs.**
- Make improvements to athletic fields that will enhance playability, decrease injury, and improve the overall playing experience. (ongoing, 2016)
  - Develop an athletic field rotation schedule that will allow certain fields to be repaired and rested. Programming and utilization of the Newton turf will be essential to Park District wide field improvements. **Update: Improvements have been made and will continue. There is now a monthly meeting with both Park staff and Recreation staff in an effort to improve communication resulting in better services and field conditions**
  - Expand IPM program. IPM is an effective and environmentally sensitive approach to pest management that relies on a combination of common-sense practices. IPM programs use current, comprehensive information on the life

cycles of pests and their interaction with the environment. This information, in combination with available pest control methods, is used to manage pest damage by the most economical means, and with the least possible hazard to people, property, and the environment. IPM is not only good for the environment, but if done properly can have significant cost savings. **Update: Progress has been made and will continue. Staff will work with the new Environmental Advisory Committee to develop a formal IPM program.**

- Become more involved with turfgrass and athletic field organizations, such as the Illinois Sports Turf Managers Association. Organizations like this provide training and publications on the newest trends in athletic field maintenance. Becoming more involved with these organizations will give staff the tools and knowledge to take the Park District's athletic fields to the next level. **Update: Completed**
- Identify Parks Department redundancies in regards to vehicles, equipment, and facilities and determine if there is a need to repair, replace, repurpose, or eliminate from the Park District fleet. (November, 2016)
  - Continue Parks Department inventory and analysis for all equipment, vehicles, sites and structures associated with parks maintenance. **Update: Progress has been made and staff will continue to evaluate and improve all of the Park District's assets.**

## 2017 Goals and Objectives

### Provide opportunities for community outreach and relations

- Continue to explore additional opportunities for reciprocal marketing within the community to increase outreach and awareness. Potential opportunities include the Glen Ellyn Chamber of Commerce, Downtown Alliance , other local governmental agencies, non-for-profits and civic organizations (Ongoing, 2017)
- Continue involvement and to serve on community organizations including: Glen Ellyn Chamber of Commerce, Central DuPage Kiwanis, Glen Ellyn Lions Club and Glen Ellyn Rotary and look to expand participation with organizations such as the People's Resource Center. (Ongoing, 2017)
- Continue coordination of citizen advisory committees including Ackerman Sports and Fitness Center and Environmental Committee and develop an athletic advisory committee. (Ongoing, 2017)

### Enhance Recreation program portfolio and opportunities

- Reorganize recreation department responsibilities focusing on workload balance, and creating specialty focus areas within the positions including a Soccer Recreation Supervisor overseeing all soccer related programs throughout the year. Continue to expand programs such as youth volleyball training and instructional classes and increased skill classes within the youth athletic leagues generating increased participation and net revenue while also developing new programs and events. (February, 2017)
- Expand special events through partnerships/sponsorship opportunities, such as Pumpkin Fest Flotilla and Chocolate, Cheese and Wine Tasting; and offer one new event (Ongoing, 2017)
- Expand athletic programs by 10% at Ackerman Sports and Fitness Center in the day time programming slots utilizing the popularity of daytime fitness and babysitting classes. Seek out athletic vendors to increase indoor summer programming in the gym, turf and rock climbing areas. (May, 2017)

- Continue to stage special events at different parks and neighborhoods throughout the Park District. Continue the Commissioner Meet and Greet special events at two parks during the summer months. (August, 2017)
- Expand active adult and senior programming areas in particular, broadening the variety of classes offered while also increasing cooperative classes with other local park districts. (June, 2016)
- Develop additional boating activities at Lake Ellyn such as peddle boat rentals. Purchase or rent additional boats for public use on the lake. (May, 2017)

**Seek additional opportunities for intergovernmental initiatives in order to maximize services and minimize tax payer's expenditures**

- Continue discussions and cross marketing of events with staff at the College of DuPage focusing on aquatics and adult offerings. (April, 2017)
- Expand outdoor education programs with Forest Preserve staff throughout the year at both parks and forest preserve locations. (May, 2017)
- Update and renew Agreement with Glen Ellyn Platform Tennis Club which expires March, 2017. Develop plan, timeline and program enhancements for possible addition of two (2) new platform tennis courts. (February, 2017)
- Update Park District ordinances and develop a collaborative Community Service Officer program with the Glen Ellyn Police to monitor and patrol District property during the summer months (March, 2017)

**Improve overall efficiency and effectiveness of the Park District**

- Continue to seek outside athletic tournament opportunities to be held at the District's larger athletic venues such as Ackerman Park, Village Green and Newton Park turf and grass fields. ( August, 2017)

- Meet with local ActiveNet user groups as a means to share ideas and procedures, learn how other agencies are using the software and discussing shared issues and troubleshooting. (December, 2017)
- Establish an Information Technology Committee comprised of Park Board Commissioners and Citizens' Finance Committee members to review the Park District's information technology need to improve overall efficiencies throughout the district and community. (Ongoing, 2017)
- Research and develop new picnic / shelter permit policies and procedures for all parks throughout the district creating managed and controlled use. (March, 2017)
- Continue to re-develop and expand on registration options for summer camps creating more a-la-carte style opportunities to participate while increasing revenues for the camps. (May, 2017)
- Update and establish fees for rental opportunities at Ackerman Sports and Fitness Center through research comparisons, market demand and input from users and Advisory committee. (April, 2017)
- Develop strategic plan for Sunset Pool to include: assessment of membership fees, addition of new programs, expansion of Gator swim program, re-organize organizational management chart, initiate new lifeguard scheduling system, increase specialty swim lesson offerings, improve operational policies and procedures for better personnel management, implement and practice customer service procedures, and develop in-house marketing of special events occurring at the pool throughout the summer. (April, 2017)

#### **Increase Glen Ellyn Park District exposure to the community**

- Continue to promote the Park District through a multi-media based public information program. Expand marketing plans for the revenue facilities and recreation programs including but not limited to: monthly e-blasts promoting the District, program reminders, website updates, signage/information centers at high traffic facilities, consistent use of local media services and social media (Ongoing, 2017)

- Continue to expand sponsorship and advertising opportunities throughout the District by working with Recreation Department staff on targeted programs including the summer Gators swim team program and the Glen Ellyn Lightning Running Club. (February, 2017)
- Expand the use of videos in marketing the Park District. Expand the photo library with the increase in programming and special events. (August, 2017)
- Clarify, expand and promote volunteer opportunities at the Park District. Areas include Adopt-A-Park, Restoration Days, athletics, special events and photography. (June, 2017)
- Increase public relations efforts and “storytelling” to further promote the Park District. Explore additional opportunities for reciprocal marketing in the community & surrounding areas. (September, 2017)

#### **Improve and strengthen overall short and long term economic stability of the Park District**

- Develop Business Plan for the newly renovated Lake Ellyn Park Boathouse. Research and develop new fees based on different venues and rental size. (February, 2017)

#### **Maintain and improve Glen Ellyn Park District Properties and Parks**

- Ensure that all 2017 capital improvement projects are done properly, on time, and at or below budgeted costs. (Ongoing, 2017)
  - Submit permits in a timely fashion and seek guidance from the Village of Glen Ellyn, Dupage County, and the State of Illinois.
  - Give clear direction to the architects, engineers, construction management team, and contractors.
  - Develop game plans and timelines.
  - Major capital projects include: Newton Park Athletic Field Lighting, Lake Ellyn Park Improvements (OSLAD Grant), ASFC Parking Lot Improvements (IGIG Grant), Sunset Pool Filter Replacement, SARC Parking Lot Resurfacing, Village Green Tennis Court Resurfacing/ Repurposing and possible additional Platform Tennis Courts at Marynoll.



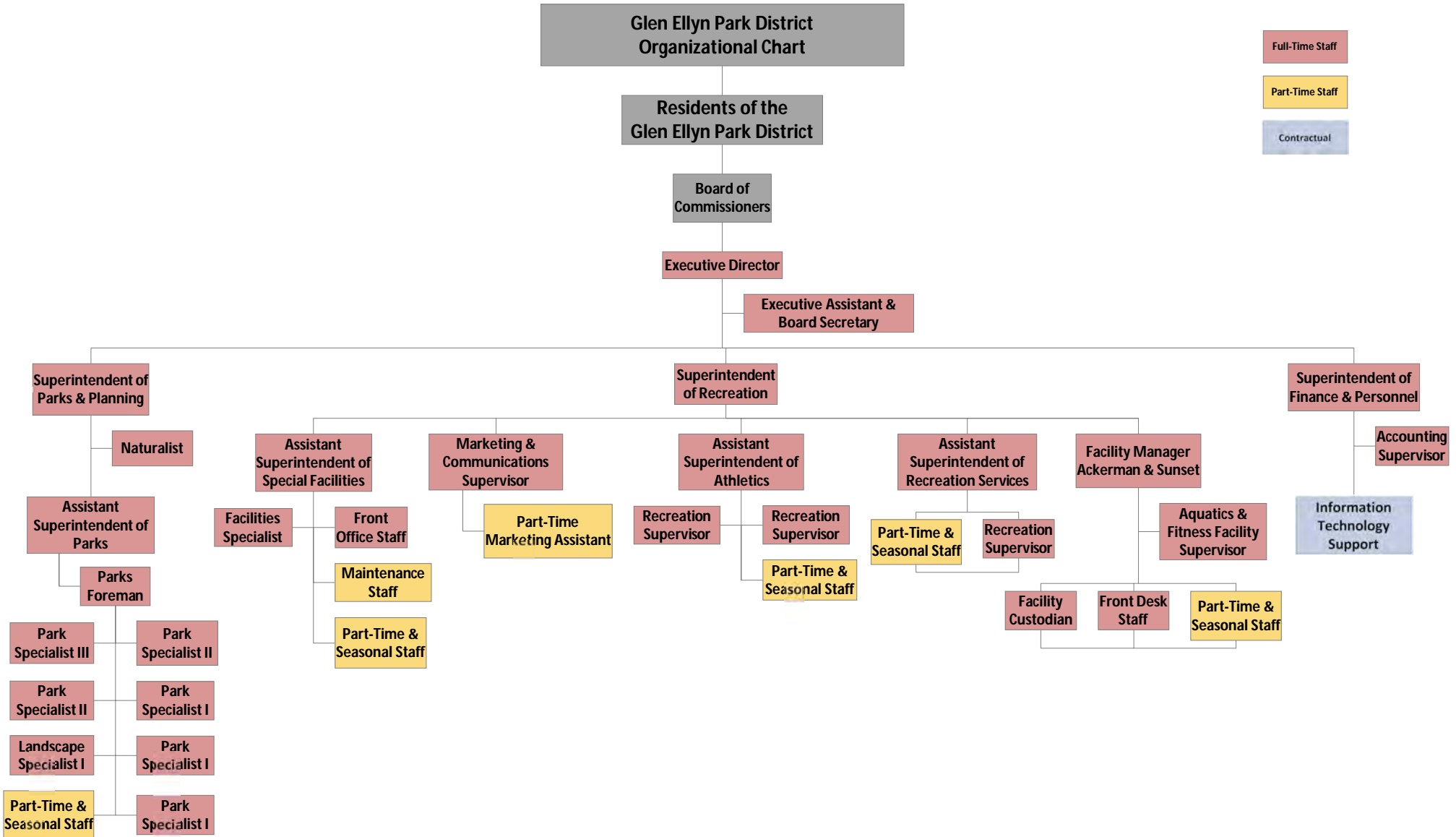
- Improve staff's efficiency and the overall quality of the parks and facilities. (April, 2017)
  - Develop and implement a GEPD Maintenance Standards of Care that will be used as a guide for all full-time and part-time staff to follow. The intent is to ensure that all parks and facilities are at their cleanest, safest, and most enjoyable for all park patrons. This Standards of Care will identify what is expected of staff and create a more cohesive work force.
  - Transition all full time staff into the on call rotation and give direction as to what the expectations are. The staff member that lived in the Babcock house has been relieved of his 24/7 on call duties and now all full time park staff are put into the on call rotation for after hour emergencies.
  
- Implement safety and emergency procedures for all Park District facilities (March 2017)
  - Create emergency manuals for all Park District facilities. These manuals will provide step by step instructions on how to safely secure each facility in case of an emergency. The emergency manuals will identify:
    - Shut offs for water, electric, gas, and alarms
    - Contacts: police, fire, public works, utilities, and facility managers
    - Preferred vendors, in case the emergency is beyond the District's capabilities.
  - Train all full time staff, including Recreation staff and how to properly secure each facility in case of emergency.
  
- Evaluate Park District facility alarm systems and identify deficiencies. (August 2017)
  - Many of the systems have become antiquated and false alarms have become more frequent. Additionally, there are currently three different alarm monitoring companies being utilized by the Park District. Updating the alarm systems and choosing one monitoring company would reduce false alarms and in the long run save money.
  
- Develop a partnership with the Village of Glen Ellyn with the intent to identify opportunities where joint collaborations would be beneficial to both parties, as well as the residents of Glen Ellyn.
  - Create a GEPD/VofGE way-finding signage plan that identifies links between Park District and Village attractions, including: Lake Ellyn Park, Ackerman Park/Great Western Trail, Central Business District/Prairie Path, Sunset Pool, the Glen Ellyn Library, Village Hall, and other Glen Ellyn parks and attractions. (September, 2017)

- Determine property anomalies between the Park District and the Village and work toward rectifying these situations. An example there is a property anomaly at Manor Park, where the Park District owns several parcels in the Village owned North Manor Woods, while the Village owns several parcels in the Park District owned Manor Park.(December, 2017)
- Continue restoration efforts within the natural areas and further educate the public on the importance of ecology within the Park District.
  - Attempt to conduct controlled burns on within all natural areas including: Churchill Park, Ackerman Park, Lake Ellyn, Manor Park, and Maryknoll.
  - Work with other agencies and/or organizations to assist natural area planning, management, and research seed exchange opportunities.
  - Increase public awareness of the natural areas through signage, educational sessions and social media.
- Research and implement new approaches toward environmentally friendly maintenance practices. (Ongoing, 2017)
  - Work with the Environmental Advisory Committee to develop an action plan that identifies sensible alternatives to common maintenance practices.
  - Expand IPM program. IPM is an effective and environmentally sensitive approach to pest management that relies on a combination of common-sense practices. IPM programs use current, comprehensive information on the life cycles of pests and their interaction with the environment. This information, in combination with available pest control methods, is used to manage pest damage by the most economical means, and with the least possible hazard to people, property, and the environment. IPM is not only good for the environment, but if done properly can have significant cost savings.
  - Continue the ongoing efforts to improve and maintain the recently established natural areas including Ackerman Woods, Lake Ellyn Park (northwest corner), Maryknoll Park (Oak savannah + central area) and Churchill Park (Ongoing, 2017)



## MISSION STATEMENT

The Glen Ellyn Park District is driven to foster diverse, community based leisure opportunities, through a harmonious blend of quality recreation programs, facilities and open space which will enhance the quality of life into the future.



**Glen Ellyn Park District**  
**Policy Manual**  
**Chapter II. Financial Policies**

**1.00 Purchasing Policy**

**1.01 Overview**

The Park District's Purchasing Policy establishes the guidelines under which all purchases are made. Under the provisions of this policy, guidelines are outlined for staff, adhering to the requirements of Section 8-1 (c) of the Park District Code.

It is the intent of this policy that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. All purchasing functions will be made with absolute integrity. The very highest ethical standards will be maintained, and all conflicts of interest, real or perceived, shall be avoided. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of Park District resources.

The Executive Director and Superintendent of Finance & Personnel will monitor, interpret and review the procedures and guidelines for the spending of public funds to ensure compliance with applicable policies. Periodically these procedures and guidelines will be revised to maintain the best interests of the Park District.

**1.02 Governance**

The purchasing policy is governed in part by Section 8-1 (c) of the Park District Code which provides: "Every park district shall have and exercise the following powers: (c) To acquire by gift, legacy or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$20,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph, contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software or services, contracts for duplicating machines and supplies, contracts for goods or services procured from another governmental agency, purchases of equipment previously owned by some entity other than the district itself, and contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board."

**1.03 Purchases Less Than \$20,000**

A. Purchase Authorization Amounts

1. Department Heads are responsible for ensuring any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.

2. Part-time employees specifically designated by Department Heads may make budgeted purchases less than \$200.
3. Full-time employees specifically designated by Department Heads may make budgeted purchases less than \$1,000, where only the purchaser's approval is required.
4. For budgeted purchases between \$1,000 and \$4,999.99, the purchaser and the Department Head's approval are required. In instances where the Department Head is unable to approve, their designee (see 6 below) or the Superintendent of Finance & Personnel may also authorize the purchase.
5. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the Department Head and the Superintendent of Finance & Personnel must approve the purchase.
6. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, the Department Head and the Superintendent of Finance & Personnel) must approve the purchase. Bids must be taken for any purchases in excess of \$20,000, public notice provided and board approval obtained for staff recommended bid. These procedures are described in the Bidding Procedures Policy (1.04).
7. From time to time, staff may be absent from their office during a time when a purchase order or credit card transaction needs approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary authority in their absence. This authority is limited to the levels specified above and must be documented.
8. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Department Head. It is the responsibility of the purchaser to know if an item is included in the budget.
9. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of \$20,000 is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such purchase shall be presented for approval at the next scheduled meeting of the Board of Park Commissioners.
10. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Finance Director for approval, prior to making the purchase.
11. For all purchases, an original invoice, receipt or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.
12. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.
13. Please be advised that performance and payment bonds are required for any work on District facilities where the contract sum is \$5,000.00 or more.

#### B. Guidelines for Purchase Orders

1. Goods or Services costing less than an employee's Approval Authorization Limit do not require pre-purchase documentation unless subject to the Prevailing Wage Act, in which case proper documentation is required.
2. Pre-approved Purchase Orders by an employee authorized to make a purchase based on the authorization amounts outline in Section 1.03 are required, prior to purchase of goods or services, for all items greater than an employees' Approval Authorization Limit, regardless of payment method (i.e. check or credit card).

3. Purchase Orders are not required for utilities, legal fees, auditing fees, fuel, insurance, taxes, debt service, and salaries.

C. Guidelines for Competitive Quotes

1. All purchases of goods or services should be made with the intent to obtain the best comparable price. Local vendors and merchants should be used when practical, where prices are competitive.
2. Purchases of goods or services less than \$2,500 cumulative do not require written quotes unless the services are subject to the Prevailing Wage Act. Staff is advised to make every effort to solicit a fair price for items purchased.
3. Purchases of goods and services \$2,500 and over may be made only after obtaining written quotes and proper approval, as outline in Section 1.03. Employees shall make a reasonable effort to obtain at least three (3) written quotes. Written quotes should be included with the Purchase Order.
4. The Executive Director has the authority to waive the solicitation of price quotes and approve the purchase of budgeted items under \$20,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$20,000 are addressed below.

D. Sole Source Purchases

1. Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$10,000 shall be presented to the Board prior to acquisition with the request to waive quotes/ bids, approve the purchase and enter into a formal contract, if necessary. Approval must be obtained from the Executive Director to present the purchase to the board.
2. Examples:
  - a) Equipment for which there is no comparable competitive product or is available only from one supplier.
  - b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
  - c) A used item, (i.e. dump truck, office furniture, etc.)

**1.04 Bidding Procedures - Purchases Greater Than \$20,000**

- A. Per the Park District Code, all agreements for supplies, materials or services involving any expenditure in excess of \$20,000 shall be let to the lowest responsible bidder submitting a responsive bid after due advertisement and within the prescribed procedures for competitive bidding.
- B. Items Excluded from Bidding
  1. The following are excluded from the competitive bid requirements:
    - a) Agreements for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part.
    - b) Agreements for utility services such as water, electricity, natural gas, telephone, etc.
    - c) Agreements for the use, purchase, delivery, movement or installation of data processing equipment, software or services and telecommunications and interconnect equipment, software or services.
    - d) Agreements for the use and/or purchase of duplicating machines and supplies.
    - e) Purchase of magazines, books, periodicals, pamphlets and reports.
    - f) Emergency expenditures. (See Section 1.03, A.8).
    - g) Items that, due to their nature, have been found by the Board not to be adapted to competitive bidding.

2. Procured items which are excluded from competitive bidding, (Section 1.04 B above) shall be let to the vendor providing the "best value" to the District, after due advertisement (if required) and within the prescribed procedures. . Architecture, Engineering and Land Surveying services must be procured in accordance with the Local Government Professional Services Selection Act (50 ILCS 510/0.01 et seq.)
  3. "Request for Proposals" or "Request for Qualifications" shall be developed and used for the purchase of these goods or services.
- C. Award of agreements for items and services in excess of \$20,000 shall be awarded by the Board to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement , excepting contracts which by their nature are not adapted to award by competitive bidding per the park district code.
  - D. All agreements may be reviewed by Park District legal counsel.
  - E. Whenever feasible and advantageous to the District, cooperative purchases with other governmental agencies such as the State of Illinois, industry associations, or other park districts shall be made.
  - F. Bid Process
    1. All competitive bids for contracts involving expenditures in excess of \$20,000 must be sealed by the bidder and must be opened by a member of the park district at a public bid opening in which the contents of the bids must be announced. Each bidder must receive at least 3 days notice of the time and place of the bid opening.
    2. For purposes of this subsection, "due advertisement" includes, but is not limited to, at least one public notice at least 10 days before the bid date in the newspaper published in the district or, if no newspaper is published in the district, in a newspaper of general circulation in the area of the district.

### **1.05 Award of Contracts**

All contracts in excess of \$20,000 (except as otherwise authorized herein) shall be awarded by the Board and to the lowest responsible bidder submitting a responsive bid. In determining the responsibility of any bidder the Board may take into account other factors in addition to financial responsibility, such as past records of transactions with the bidder, experience, adequacy of equipment, ability to perform, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery and other pertinent considerations listed in the bidding documents. Any and all bids received in response to an advertisement or otherwise may be rejected by the Board if the bidder is not determined responsible or the character or quality of the services, supplies, materials, equipment, or labor does not conform to the Board's requirements or if the public interest may otherwise be served thereby. The Board reserves the right to award a contract for all or only a portion of the specific bid work.

### **1.06 Emergencies**

In the case of emergencies which call for immediate resolution, the Executive Director, or Department Head designated by the Executive Director, shall take prompt action to employ persons or firms to do the necessary corrective work but shall require the persons or firms doing the corrective work to furnish a detailed report of the corrections made and the basis for making the corrections. For the purpose of this policy, an emergency shall consist of a threat to the health or safety of Park District patrons and employees, or of severe damage to District property.

### **1.07 Credit Card Purchases**

The Park District has opted to use credit cards in order to promote operational efficiency and simplify the administration of the purchasing function. Credit cards are used to provide a convenient, efficient means to make purchases, while reducing the administrative costs of related purchase orders, check requests and payments.

- A. Credit cards will be issued at the discretion of the Executive Director
- B. Credit cards are to be used for Park District business purchases only.
- C. Credit cards are simply a means of payment. All purchasing procedures and guidelines as documented in this policy and/or other District documents are to be followed.

### **1.08 Petty Cash**

- A. All petty cash purchases should be for *emergency* purchases only.
- B. Expenditures should be properly authorized according to Board approved purchase authorization amounts.
- C. Only purchases less than \$50.00 are reimbursable from the fund.
- D. A receipt and/or proper documentation is required for each purchase.
- E. A description of the item(s) purchased, account number, date and amount should be written on the petty cash receipt and signed by employee requesting the cash.

### **1.09 Payables and Accounts Receivable**

Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. In accordance with the Prompt Payment Act, disbursements requiring payment prior to a Board meeting will be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Voucher List of Bills presented to the Board at the next Board meeting.

### **1.10 Ethics in Purchasing**

Conflict of Interest — No Glen Ellyn Park District employee shall participate directly in procurement of goods or services when the employee knows that:

- A. The employee or any member of the employee's immediate family has a financial interest pertaining to the goods or services; or
- B. The employee or any member of his /her immediate family is negotiating or has an arrangement concerning prospective employment with the entity seeking to sell goods or services to the District;
- C. Nothing contained in this policy shall be construed as repealing or modifying the District's Ethics Ordinance which remains in full force and effect.
- D. For the purpose of this section, immediate family shall mean the employee's or the employee's spouse's mother, father, husband, wife, children, brother, sister, or grandparents or any relative living in the same household with the employee or dependent upon the employee's care.



### **1.11 Gratuities and Kickbacks**

- A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Glen Ellyn Park District employee, or for any Glen Ellyn Park District employee to agree to accept a gratuity or an offer of employment in connection with the procurement of any goods or services by the District.
- B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of any subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order

### **1.12 Other Items**

- A. No undertaking shall be split into parts so as to avoid the provisions of this policy. (ie. Purchases should not be split intentionally in order to avoid the authorization thresholds stated in this policy)
- B. The Board may require a cash deposit of any bidder and may require a surety bond of any successful bidder.
- C. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District.

# Glen Ellyn Park District

## Policy Manual

### Chapter II. Financial Policies

#### 7.00 Fund Balance/Net Assets Policy

##### 7.01 Purpose

Establish a minimum level at which the projected end-of-year fund balance/net assets must be observed; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure stable tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness.

##### 7.02 Definitions

1. Governmental Funds - The fund balance will be composed of three primary categories. Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.
  - a) Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
  - b) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
  - c) Unrestricted Fund Balance – is made up of three components:
    - i. Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
    - ii. Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
    - iii. Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.
2. Proprietary Funds - include enterprise and internal service funds. The net assets will be composed of three primary categories:
  - a) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
  - b) Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

- c) Unrestricted Net Assets - portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

### 7.03 Authority

#### Governmental Funds

- a) Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.
- b) Assigned Fund Balance - A self-imposed constraint on spending the fund balance based on the Park District's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

### 7.04 Minimum Unrestricted Fund Balance Levels

#### 1. Governmental Funds

- a) General Fund (Corporate)
  - i. Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not accounted for in another fund.
  - ii. Fund Balance – Unrestricted fund balance targets should represent no less than three months and no more than six months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.
- b) Special Revenue Fund
  - i. Purpose – Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.
  - ii. Financing - Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.
  - iii. Fund Balance – Derived from property taxes (or another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months of expenditures not including capital, debt service and transfers.
- c) Debt Service Fund
  - i. Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
  - ii. Financing - The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.
  - iii. Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.
- d) Capital Projects Fund
  - i. Purpose – Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.
  - ii. Financing - Debt financing, grants, or interfund transfers are used to finance projects.

- iii. Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. In order to plan for potential large future capital costs, there shall be no maximum amount allowed in these funds.
- 2. Proprietary Funds
  - a) Enterprise Funds
    - i. Purpose – Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.
    - ii. Financing - User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.
    - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of operating expenses (excluding debt service and capitalized asset expenses).
  - b) Internal Service Fund
    - i. Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Park District on a cost-reimbursement basis.
    - ii. Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.
    - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets), less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).
- 3. Other Considerations - In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:
  - a) The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
  - b) The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- c) The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- d) Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- e) Commitments and assignments (i.e., the Park District may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)
- f) If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

Approved by Board of Commissioners: \_\_\_\_\_ August 21, 2012

**ORDINANCE 16-03**  
**A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR**  
**PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR**  
**BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017**

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2016 fiscal year has been prepared in tentative form and has been conveniently made available to public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on said Ordinance was held at 7:00 p.m. at the Spring Avenue Recreation Center, 185 Spring Avenue, Glen Ellyn, Illinois, on Tuesday, December 13, 2016, pursuant to a notice which was published in the Daily Herald, a paper having a general circulation in this District, and all other legal requirements having been complied with.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF THE COUNTY OF DU PAGE AND STATE OF ILLINOIS:

**Section 1.** That the following sums of money in the total amount of TWENTY MILLION SEVEN HUNDRED THIRTY TWO THOUSAND EIGHT HUNDRED SEVENTEEN DOLLARS (\$20,732,817) so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the purposes of the Glen Ellyn Park District, as hereinafter specified for the year beginning January 1, 2017 and ending December 31, 2017.

**Section 2.**

| I. The amount Budgeted and Appropriated<br>for Corporate Purposes: | <u>Budget</u>   | <u>Appropriation</u> |
|--|-----------------|----------------------|
| Salaries & Wages   | \$ 1,090,559    | \$ 1,254,143         |
| Contractual Services   | 212,585         | 244,473              |
| Materials & Supplies   | 199,250         | 229,138              |
| Equipment  | 14,850          | 17,078               |
| Building & Landscaping   | 114,500         | 131,675              |
| Insurance  | 188,289         | 216,533              |
| Employment Expenses  | 460,185         | 529,213              |
| Utilities  | 50,360          | 57,914               |
| Miscellaneous  | 120,564         | 138,649              |
| <br>   |                 |                      |
| Total amount Budgeted-Corporate Fund                               | <hr/> 2,451,142 |                      |
| Total amount Appropriated-Corporate Fund                           |                 | 2,818,814            |

II. The amount Budgeted and Appropriated for Recreation Purposes:

|   | <u>Budget</u> | <u>Appropriation</u> |
|---|---------------|----------------------|
| Salaries & Wages                          | \$ 2,666,601  | \$ 3,066,591         |
| Contractual Services                      | 1,573,277     | 1,809,268            |
| Materials & Supplies                      | 632,320       | 727,168              |
| Equipment                                 | 22,400        | 25,760               |
| Building & Landscaping                    | 17,425        | 20,039               |
| Employment Expenses                       | 555,556       | 638,889              |
| Utilities                                 | 528,390       | 607,649              |
| Miscellaneous                             | 2,082,724     | 2,395,132            |
|   |               |                      |
| Total amount Budgeted-Recreation Fund     | 8,078,693     |                      |
| Total amount Appropriated-Recreation Fund |               | 9,290,496            |

III. The amount Budgeted and Appropriated for Bond and Interest Expense:

|  | <u>Budget</u> | <u>Appropriation</u> |
|--|---------------|----------------------|
| Principal, Interest, Registrar Fees              | \$ 2,449,311  | \$ 2,816,708         |
|  |               |                      |
| Total amount Budgeted-Bond and Interest Fund     | 2,449,311     |                      |
| Total amount Appropriated-Bond and Interest Fund |               | 2,816,708            |

IV. The amount Budgeted and Appropriated for District's Share of Expense of Joint Recreation Programs for the Handicapped:

|  | <u>Budget</u> | <u>Appropriation</u> |
|--|---------------|----------------------|
| Special Recreation Programs for the Disabled<br>W.D.S.R.A. Contribution and Accessibility Improvements | \$ 626,844    | \$ 720,871           |
|  |               |                      |
| Total amount Budgeted-Special Rec. Fund  | 626,844       |                      |
| Total amount Appropriated-Special Rec. Fund  |               | 720,871              |

V. The amount Budgeted and Appropriated for Asset Replacement Fund Expense:

|  | <u>Budget</u> | <u>Appropriation</u> |
|--|---------------|----------------------|
| Equipment  | \$ 222,500    | \$ 255,875           |
| Miscellaneous                                    | 1,415,000     | 1,627,250            |
|  |               |                      |
| Total amount Budgeted Asset Replacement Fund     | 1,637,500     |                      |
| Total amount Appropriated Asset Replacement Fund |               | 1,883,125            |

VI. The amount Budgeted and Appropriated for  
Capital Projects Fund Expense:

|  | <u>Budget</u> | <u>Appropriation</u> |
|--|---------------|----------------------|
| Capital Improvements                               | \$ 2,480,232  | \$ 2,852,267         |
| Miscellaneous                                      | 99,815        | 114,787              |
|  |               |                      |
| Total amount Budgeted Capital Improvement Fund     | 2,580,047     |                      |
| Total amount Appropriated Capital Improvement Fund |               | 2,967,054            |

VII. The amount Budgeted and Appropriated for  
Cash in Lieu of Land Fund Expense:

|   | <u>Budget</u> | <u>Appropriation</u> |
|---|---------------|----------------------|
| Capital Improvements                                | \$ 205,000    | \$ 235,750           |
|   |               |                      |
| Total amount Budgeted Capital Improvement. Fund     | 205,000       |                      |
| Total amount Appropriated Capital Improvement. Fund |               | 235,750              |

**SUMMARY**

|                              | <b><u>BUDGET</u></b> | <b><u>APPROPRIATION</u></b> |
|------------------------------|----------------------|-----------------------------|
| Corporate Fund               | \$ 2,451,142         | \$ 2,818,814                |
| Recreation Fund              | 8,078,693            | 9,290,496                   |
| Bond and Interest Fund       | 2,449,311            | 2,816,708                   |
| Special Recreation Fund      | 626,844              | 720,871                     |
| Asset Replacement Fund       | 1,637,500            | 1,883,125                   |
| Capital Projects Fund        | 2,580,047            | 2,967,054                   |
| Cash in Lieu of Land         | 205,000              | 235,750                     |
|                              |                      |                             |
| Total Estimated Expenditures | \$ 18,028,537        | \$ 20,732,817               |

As part of the annual budget and appropriations, it is stated:

- |   |               |
|---|---------------|
| (a) That the estimated funds on hand at the beginning of the fiscal year are:   | \$ 5,326,433  |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is:   | \$ 16,712,448 |
| (c) That the estimated expenditures contemplated for the fiscal year are:   | \$ 20,732,817 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is:  | \$ 1,306,064  |
| Less \$200,000 Working Cash Fund established per law  | \$ (200,000)  |
| Estimated NET cash to be on hand at the end of the fiscal year is:  | \$ 1,106,064  |
| (e) That the estimated amount of taxes, including Personal Property Replacement Tax and prior year taxes, to be received by the Glen Ellyn Park District during the fiscal year is: | \$ 6,381,988  |



**Section 3.**

That all unexpended balances of any item or items or any general appropriations made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriations and for the same general purpose of any like appropriations for this ordinance.

**Section 4.**

That all unexpended balances from annual appropriations of previous years are hereby re-appropriated.

**ORDINANCE NO. 16-02**  
**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF**  
**TAXES FOR THE YEAR 2016**  
**OF THE GLEN ELLYN PARK DISTRICT OF DU PAGE COUNTY, ILLINOIS**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

**Section 1:** That the sum of SIX MILLION, FOUR HUNDRED THIRTY EIGHT THOUSAND, FOUR HUNDRED ONE (\$6,438,401), or so much thereof as may be extended by law, be and the same is hereby assessed and levied for and against all of the taxable real property within the limits of this Park District, as the same is addressed and equalized for said taxes, for the year 2016, said total levy being for the various purposes of this Park District more particularly hereinafter set forth:

**1. Corporate Expenses**

Total hereby levied for general corporate purposes in accordance with Illinois Compiled Statute 70 ILCS 1205/5-1, 5-3 for the year 2016: \$ 1,923,091

**2. Recreation Expenses**

Total hereby levied for the purpose of planning, establishing, and maintaining recreation programs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-2, 5-3a for the year 2016: \$ 1,050,000

**3. Police Protection Expenses**

Total hereby levied for the paying of costs for police protection, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-9 for the year 2016: \$ 1,500

**4. Paving & Lighting Expenses**

Total hereby levied for Paving & Lighting program costs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-6 for the year 2016: \$ 1,500

**5. Illinois Municipal Retirement Expenses**

Total hereby levied for the purpose of providing monies for the district's contribution to the Illinois Municipal Retirement Fund and/or Social Security, in accordance with Illinois Compiled Statute 40 ILCS 5/7-171, for the year 2016: \$ 205,000

**6. Liability Insurance Expenses**

Total hereby levied for the purpose of paying costs of insurance to protect against any liability which may be incurred as provided by The Local Government and Governmental Employees Tort Immunity Act, in accordance with Illinois Compiled Statute 745 ILCS 10/9-107 for 2016: \$ 125,000

**7. Audit Expenses**

Total hereby levied for the purpose of paying charges incident to the audit of the records of the Park District, in accordance with Illinois Compiled Statute 50 ILCS 310/9 for the year 2016:

\$ 12,000

**8. Bond & Interest Expenses**

Total hereby levied for the purpose of paying outstanding bonds including principal, interest, and bank fees in accordance with the provisions of "The Park District Code" for the year 2016:

\$ 2,470,310

**9. Joint Agreement Recreation Programs for the Handicapped Expenses**

Total hereby levied to provide recreation programs for the handicapped in accordance with Sec. 5-8 of "The Park District Code" for the year 2016:

\$ 650,000

**Total Amount Levied for 2016:**

\$ 6,438,401

**Summary of the 2016 Tax Levy:**

|  |              |
|--|--------------|
| Corporate Expenses   | \$ 1,923,091 |
| Recreation Expenses  | 1,050,000    |
| Police Protection Expenses                                       | 1,500        |
| Paving & Lighting Expenses                                       | 1,500        |
| Illinois Municipal Retirement Expenses                           | 205,000      |
| Liability Insurance Expenses                                     | 125,000      |
| Audit Expenses   | 12,000       |
| Bond & Interest Expenses   | 2,470,310    |
| Joint Agreement Recreation Programs for the Handicapped Expenses | 650,000      |

**Total Amount Levied for 2016:**

\$ 6,438,401

**Section 2:** That the taxes so levied and assessed as set forth by this ordinance upon the taxable property within the limits of this Park District, or so much thereof as may be extended by law, shall be collected and enforced in the same manner and by the same officers as general taxes are now collected and enforced for city and village purposes in the County of DuPage, State of Illinois, and shall be paid over by the officers so collecting the same to the Treasurer of this Park District.

**Section 3:** Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

**Section 4:** That the Secretary of this Park District be and is hereby directed to file with the County Clerk of DuPage County, Illinois, within the time limit prescribed by law, a certified copy of this Ordinance.

**Section 5:** If any item or portion of this Ordinance is for any reason held invalid, such decision shall not effect the validity of the remaining portions of this Ordinance.

**Section 5:** That this Ordinance shall be in full force and effect from and after its passage this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

ATTEST:

\_\_\_\_\_  
Secretary of said Park District

(SEAL)

\_\_\_\_\_  
President, Board of Commissioners  
Glen Ellyn Park District  
DuPage County, Illinois



## Expanded Fund Balance Recap Report

### 2016 Estimated Projections

| Fund #   | FUND NAME                                | 12/31/2015<br>Audit  | Revenues          | Transfers &<br>Chargebacks | Revenues<br>Net of Transfers<br>& Chargebacks | Expenditures      | Transfers &<br>Chargebacks | Expenditures<br>Net of Transfers<br>& Chargebacks | Estimated<br>12/31/2016<br>Fund Balance | 2016<br>Estimated<br>Net Income/Loss |
|--|--|----------------------|-------------------|----------------------------|---|-------------------|----------------------------|---|---|--------------------------------------|
| <i>Operating Budgets</i>   |  |                      |                   |                            |   |                   |                            |   |   |                                      |
| 10   | Corporate<br>Restricted - Working Cash   | 889,951<br>200,000   | 2,262,366<br>-    | (75,324)<br>-              | 2,187,042<br>-                                | 2,353,962<br>-    | (152,374)<br>-             | 2,201,588<br>-                                    | 798,355<br>200,000                      | (91,596)<br>-                        |
| 20   | Recreation<br>Assigned - Sports Programs | 1,563,162<br>434,901 | 7,501,214<br>-    | (456,228)<br>-             | 7,044,986<br>-                                | 7,327,223<br>-    | (1,494,905)<br>-           | 5,832,318<br>-                                    | 1,737,154<br>434,901                    | 173,992<br>-                         |
| <i>Total Operating Budgets</i>                                       |  | 3,088,014            | 9,763,580         | (531,552)                  | 9,232,028                                     | 9,681,185         | (1,647,279)                | 8,033,906   | 3,170,410                               | 82,396                               |
| Operating Transfers to Capital Funds                                 |  |                      |                   |                            |   |                   |                            |   |   | 1,115,727                            |
| Operating Expenditures in Capital Funds                              |  |                      |                   |                            |   |                   |                            |   |   | (75,984)                             |
| <b>Change in Operating Funds Net of Transfers to Capital Budgets</b> |  |                      |                   |                            |   |                   |                            |   |   | <b>1,122,139</b>                     |
| <i>Capital Budgets</i>   |  |                      |                   |                            |   |                   |                            |   |   |                                      |
| 45   | Debt Service                             | 2,291                | 2,906,265         | (20,000)                   | 2,886,265                                     | 2,885,363         | (500)                      | 2,884,863   | 23,193                                  | 20,902                               |
| 55   | Special Recreation                       | 508,480              | 599,639           | -                          | 599,639                                       | 729,403           | -                          | 729,403   | 378,716                                 | (129,764)                            |
| 85-00-000  | Asset Replacement Fund                   | 379,538              | 974,000           | (904,000)                  | 70,000  | 1,095,000         | (1,095,000)                | -   | 258,538                                 | (121,000)                            |
| 85-10-000  | Assigned - Vehicles & Equipment          | 360,706              | 163,848           | (160,848)                  | 3,000   | 206,500           | -                          | 206,500   | 318,054                                 | (42,652)                             |
| 85-30-100  | Assigned - Ackerman                      | 132,446              | 100,000           | (100,000)                  | -   | 85,000            | -                          | 85,000  | 147,446                                 | 15,000                               |
| 85-30-300  | Assigned - Maryknoll                     | 25,000               | 25,000            | (25,000)                   | -   | -                 | -                          | -   | 50,000                                  | 25,000                               |
| 94   | Capital Improvements - Non-Referendum    | 458,636              | 3,477,085         | (1,095,000)                | 2,382,085                                     | 3,223,419         | (93,621)                   | 3,129,798   | 712,302                                 | 253,666                              |
| 96   | Cash in Lieu of Land                     | 385,864              | 17,853            | -                          | 17,853  | 135,943           | -                          | 135,943   | 267,774                                 | (118,090)                            |
| <i>Total Capital Budgets</i>   |  | \$ 2,252,961         | \$ 8,263,690      | \$ (2,304,848)             | \$ 5,958,842                                  | \$ 8,360,628      | \$ (1,189,121)             | \$ 7,171,507                                      | \$ 2,156,023                            | \$ (96,938)                          |
| <b>Grand Totals</b>  |  | <b>5,340,975</b>     | <b>18,027,270</b> | <b>(2,836,400)</b>         | <b>15,190,870</b>                             | <b>18,041,813</b> | <b>(2,836,400)</b>         | <b>15,205,413</b>                                 | <b>5,326,433</b>                        | <b>(14,542)</b>                      |



## Expanded Fund Balance Recap Report

### 2017 Budget

| Fund #   | FUND NAME                                | Estimated<br>12/31/2016<br>Fund Balance | Revenues          | Transfers &<br>Chargebacks | Revenues<br>Net of Transfers<br>& Chargebacks | Expenditures      | Transfers &<br>Chargebacks | Expenditures<br>Net of Transfers<br>& Chargebacks | Estimated<br>12/31/2017<br>Fund Balance | 2017<br>Estimated<br>Net Income/Loss |
|--|--|---|-------------------|----------------------------|---|-------------------|----------------------------|---|---|--------------------------------------|
| <i>Operating Budgets</i>   |  |   |                   |                            |   |                   |                            |   |   |                                      |
| 10   | Corporate<br>Restricted - Working Cash   | 798,355<br>200,000                      | 2,253,874<br>-    | (76,874)<br>-              | 2,177,000<br>-                                | 2,451,142<br>-    | (77,374)<br>-              | 2,373,768<br>-                                    | 601,087<br>200,000                      | (197,268)<br>-                       |
| 20   | Recreation<br>Assigned - Sports Programs | 1,737,154<br>434,901                    | 7,963,013<br>-    | (492,879)<br>-             | 7,470,135<br>-                                | 8,078,693<br>-    | (1,784,731)<br>-           | 6,293,962<br>-                                    | 1,621,474<br>434,901                    | (115,679)<br>-                       |
| <i>Total Operating Budgets</i>                                       |  | 3,170,410                               | 10,216,887        | (569,753)                  | 9,647,135                                     | 10,529,835        | (1,862,105)                | 8,667,730   | 2,857,462                               | (312,947)                            |
| Operating Transfers to Capital Funds                                 |  |   |                   |                            |   |                   |                            |   |   | 1,292,352                            |
| Operating Expenditures in Capital Funds                              |  |   |                   |                            |   |                   |                            |   |   | (76,884)                             |
| <b>Change in Operating Funds Net of Transfers to Capital Budgets</b> |  |   |                   |                            |   |                   |                            |   |   | <b>902,521</b>                       |
| <i>Capital Budgets</i>   |  |   |                   |                            |   |                   |                            |   |   |                                      |
| 45   | Debt Service                             | 23,193                                  | 2,445,655         | -                          | 2,445,655                                     | 2,449,311         | (1,000)                    | 2,448,311   | 19,537                                  | (3,656)                              |
| 55   | Special Recreation                       | 378,716                                 | 599,639           | -                          | 599,639                                       | 626,844           | -                          | 626,844   | 351,511                                 | (27,205)                             |
| 85-00-000  | Asset Replacement Fund                   | 258,538                                 | 1,174,000         | (1,099,000)                | 75,000  | 1,415,000         | (1,415,000)                | -   | 17,538                                  | (241,000)                            |
| 85-10-000  | Assigned - Vehicles & Equipment          | 318,054                                 | 171,167           | (169,167)                  | 2,000   | 67,500            | -                          | 67,500  | 421,721                                 | 103,667                              |
| 85-30-100  | Assigned - Ackerman                      | 147,446                                 | 100,000           | (100,000)                  | -   | 115,000           | -                          | 115,000   | 132,446                                 | (15,000)                             |
| 85-30-300  | Assigned - Maryknoll                     | 50,000                                  | 25,000            | (25,000)                   | -   | 40,000            | -                          | 40,000  | 35,000                                  | (15,000)                             |
| 94   | Capital Improvements - Non-Referendum    | 712,302                                 | 1,960,000         | (1,415,000)                | 545,000                                       | 2,580,047         | (99,815)                   | 2,480,232   | 92,255                                  | (620,047)                            |
| 96   | Cash in Lieu of Land                     | 267,774                                 | 20,100            | -                          | 20,100  | 205,000           | -                          | 205,000   | 82,874                                  | (184,900)                            |
| <i>Total Capital Budgets</i>   |  | \$ 2,156,023                            | \$ 6,495,561      | \$ (2,808,167)             | \$ 3,687,394                                  | \$ 7,498,702      | \$ (1,515,815)             | \$ 5,982,887                                      | \$ 1,152,882                            | \$ (1,003,141)                       |
| <b>Grand Totals</b>  |  | <b>5,326,433</b>                        | <b>16,712,448</b> | <b>(3,377,920)</b>         | <b>13,334,529</b>                             | <b>18,028,537</b> | <b>(3,377,920)</b>         | <b>14,650,617</b>                                 | <b>4,010,344</b>                        | <b>(1,316,088)</b>                   |



## Fund Balance Policy Minimum /Maximum Targets

| <u>Fund Type</u>         | <u>Fund #</u> | <u>FUND NAME</u>                | <u>2017 Expenditures Net of Transfers</u> | <u>Estimated 12/31/2017 Fund Balance</u> | <u>Restricted, Assigned, or Committed Funds</u> | <u>Unrestricted Fund Balance</u> | <u>Minimum Target Fund Balance</u> | <u>Maximum Target Fund Balance</u> | <u>Meets Fund Balance Policy Requirements?</u> |
|--------------------------|---------------|---------------------------------|---|--|---|----------------------------------|------------------------------------|------------------------------------|--|
| <i>Operating Budgets</i> |               |                                 |   |  |   |                                  |                                    |                                    |  |
| G                        | 10            | Corporate                       | 2,373,768                                 | 601,087                                  | -   | 601,087                          | 593,442                            | 1,186,884                          | YES  |
| S                        | 20            | Recreation                      | 6,293,962                                 | 1,621,474                                | 1,621,474                                       | -                                | 1,573,491                          | None                               | YES  |
| <i>Capital Budgets</i>   |               |                                 |   |  |   |                                  |                                    |                                    |  |
| D                        | 45            | Debt Service (1)                | 2,448,311                                 | 19,537                                   | 19,537  | -                                | -                                  | 146,513                            | YES  |
| S                        | 55            | Special Recreation              | 626,844                                   | 351,511                                  | 351,511   | -                                | 156,711                            | None                               | YES  |
| C                        | 85-00-000     | Asset Replacement Fund          | -   | 17,538                                   | 17,538  | -                                | -                                  | None                               | YES  |
|                          | 85-10-000     | Assigned - Vehicles & Equipment | 67,500                                    | 421,721                                  | 421,721   | -                                | -                                  | None                               | YES  |
|                          | 85-30-100     | Assigned - Ackerman             | 115,000                                   | 132,446                                  | 132,446   | -                                | -                                  | None                               | YES  |
|                          | 85-30-300     | Assigned - Maryknoll            | 40,000                                    | 35,000                                   | 35,000  | -                                | -                                  | None                               | YES  |
| C                        | 94            | Capital Improvements - Total    | 2,480,232                                 | 92,255                                   | 92,255  | -                                | -                                  | None                               | YES  |
| C                        | 96            | Cash in Lieu of Land            | 205,000                                   | 82,874                                   | 82,874  | -                                | -                                  | None                               | YES  |

### Fund Types

- G - General Fund - Minimum of three months and a maximum of six months of unrestricted fund balance. Excess transferred to other Funds or to Capital Improvements.
- S - Special Revenue Fund - All funds considered restricted. Target of three months fund balance. Adjusted annually.
- D - Debt Service Fund - All funds considered restricted. Fund balance should not exceed the total amount of the next principal and interest payments.
- C - Capital Projects Fund - Funds are considered Restricted, Committed, or Assigned. No maximum allowed.

### Notes

(1) Maximum Target Balance for the Debt Service Fund is equal to the total amount of the next interest payments.

# Revenue & Expense History

## By Account Type

|                               | Actual<br>2014   | Actual<br>2015   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Corporate Fund</b>         |                  |                  |                  |                  |                  |
| <b>Revenue:</b>               |                  |                  |                  |                  |                  |
| Property Taxes                | 2,138,144        | 2,173,278        | 2,126,800        | 2,103,234        | 2,103,300        |
| Other Taxes                   | 77,957           | 83,129           | 81,520           | 73,000           | 68,500           |
| Rentals                       | 6,750            | 5,750            | 6,500            | 2,500            | -                |
| Interest                      | 15,511           | 7,562            | 4,000            | 5,000            | 5,000            |
| Miscellaneous                 | 62,979           | 1,740            | 200              | 3,308            | 200              |
| Transfers Received            | 68,324           | 75,824           | 75,324           | 75,324           | 76,874           |
| <b>Total Revenue:</b>         | <b>2,369,665</b> | <b>2,347,283</b> | <b>2,294,344</b> | <b>2,262,366</b> | <b>2,253,874</b> |
| <b>Expenditures:</b>          |                  |                  |                  |                  |                  |
| Salaries & Wages              | 976,053          | 968,153          | 1,044,606        | 1,019,736        | 1,090,559        |
| Contractual Services          | 171,480          | 217,082          | 225,045          | 211,664          | 212,585          |
| Materials & Supplies          | 169,835          | 156,647          | 182,450          | 182,600          | 199,250          |
| Equipment                     | 9,955            | 9,571            | 17,475           | 17,475           | 14,850           |
| Building & Landscaping        | 108,286          | 110,725          | 110,500          | 109,500          | 114,500          |
| Insurance                     | 148,311          | 141,730          | 180,900          | 163,718          | 188,289          |
| Employment Expenses           | 399,097          | 377,924          | 456,685          | 414,000          | 460,185          |
| Utilities                     | 47,210           | 41,860           | 50,800           | 50,300           | 50,360           |
| Miscellaneous                 | 21,421           | 23,056           | 45,550           | 32,596           | 43,190           |
| Transfers Out                 | 177,374          | 702,374          | 152,374          | 152,374          | 77,374           |
| <b>Total Expenditures</b>     | <b>2,229,021</b> | <b>2,749,122</b> | <b>2,466,385</b> | <b>2,353,962</b> | <b>2,451,142</b> |
| <b>Change in Fund Balance</b> | <b>140,643</b>   | <b>(401,839)</b> | <b>(172,041)</b> | <b>(91,596)</b>  | <b>(197,268)</b> |

### Recreation Fund

|                                |                  |                  |                  |                  |                  |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Revenue:</b>                |                  |                  |                  |                  |                  |
| Property Taxes                 | 873,540          | 912,740          | 1,020,177        | 1,059,863        | 1,097,394        |
| Other Taxes                    | 77,957           | 83,129           | 81,520           | 73,000           | 68,500           |
| Charges For Services           | 4,645,265        | 5,179,015        | 5,379,283        | 5,268,798        | 5,609,161        |
| Rentals                        | 393,323          | 493,023          | 495,933          | 529,920          | 569,800          |
| Concessions                    | 72,372           | 71,072           | 87,000           | 79,900           | 84,200           |
| Interest                       | 6,348            | 3,443            | 3,000            | 7,500            | 7,500            |
| Licenses/Permits               | 10,415           | 3,830            | 4,225            | 5,925            | 7,380            |
| Grants & Donations             | 9,632            | 7,200            | 6,000            | 6,650            | 11,000           |
| Miscellaneous                  | 12,685           | 16,551           | 14,300           | 13,430           | 15,200           |
| Transfers Received & Program C | 438,505          | 453,659          | 476,801          | 456,228          | 492,879          |
| <b>Total Revenue:</b>          | <b>6,540,042</b> | <b>7,223,661</b> | <b>7,568,239</b> | <b>7,501,214</b> | <b>7,963,013</b> |
| <b>Expenditures:</b>           |                  |                  |                  |                  |                  |
| Salaries & Wages               | 2,294,820        | 2,349,087        | 2,434,769        | 2,450,289        | 2,666,601        |
| Contractual Services           | 1,167,513        | 1,508,380        | 1,527,334        | 1,427,661        | 1,573,277        |
| Materials & Supplies           | 583,232          | 571,643          | 606,135          | 599,019          | 632,320          |
| Equipment                      | 14,539           | 14,515           | 24,275           | 22,361           | 22,400           |
| Building & Landscaping         | 14,010           | 12,275           | 16,000           | 13,101           | 17,425           |
| Employment Expenses            | 446,861          | 457,088          | 518,600          | 518,400          | 555,556          |
| Utilities                      | 458,924          | 454,983          | 525,373          | 524,366          | 528,390          |
| Miscellaneous                  | 239,971          | 259,771          | 297,550          | 277,120          | 297,993          |
| Transfers Out & Program Charg  | 1,202,176        | 987,527          | 1,515,478        | 1,494,905        | 1,784,731        |
| <b>Total Expenditures</b>      | <b>6,422,046</b> | <b>6,615,269</b> | <b>7,465,514</b> | <b>7,327,223</b> | <b>8,078,693</b> |
| <b>Change in Fund Balance</b>  | <b>117,996</b>   | <b>608,392</b>   | <b>102,725</b>   | <b>173,992</b>   | <b>(115,679)</b> |



# Revenue & Expense History

## By Account Type

|                                | Actual<br>2014   | Actual<br>2015   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Debt Service Fund</b>       |                  |                  |                  |                  |                  |
| <b>Revenue:</b>                |                  |                  |                  |                  |                  |
| Property Taxes                 | 2,691,547        | 2,765,296        | 2,855,213        | 2,885,765        | 2,444,655        |
| Interest                       | 1,000            | 1,000            | 500              | 500              | 1,000            |
| Transfers Received             | -                | -                | 20,000           | 20,000           | -                |
| <b>Total Revenue:</b>          | <b>2,692,547</b> | <b>2,766,296</b> | <b>2,875,713</b> | <b>2,906,265</b> | <b>2,445,655</b> |
| <b>Expenditures:</b>           |                  |                  |                  |                  |                  |
| Debt Service Payments          | 2,709,955        | 2,767,393        | 2,884,863        | 2,884,863        | 2,448,311        |
| Transfers Out                  | 1,000            | 1,000            | 500              | 500              | 1,000            |
| <b>Total Expenditures</b>      | <b>2,710,955</b> | <b>2,768,393</b> | <b>2,885,363</b> | <b>2,885,363</b> | <b>2,449,311</b> |
| <b>Change in Fund Balance</b>  | <b>(18,408)</b>  | <b>(2,097)</b>   | <b>(9,650)</b>   | <b>20,902</b>    | <b>(3,656)</b>   |
| <b>Special Recreation Fund</b> |                  |                  |                  |                  |                  |
| <b>Revenue:</b>                |                  |                  |                  |                  |                  |
| Property Taxes                 | 573,583          | 566,079          | 568,839          | 599,639          | 599,639          |
| <b>Total Revenue:</b>          | <b>573,583</b>   | <b>566,079</b>   | <b>568,839</b>   | <b>599,639</b>   | <b>599,639</b>   |
| <b>Expenditures:</b>           |                  |                  |                  |                  |                  |
| Salaries & Wages               | 35,500           | 39,198           | 32,000           | 40,000           | 40,000           |
| Employment Expenses            | 14,500           | 14,629           | 14,900           | 14,400           | 15,300           |
| Capital Improvements           | 380,743          | 378,753          | 783,843          | 675,003          | 571,544          |
| <b>Total Expenditures</b>      | <b>430,743</b>   | <b>432,580</b>   | <b>830,743</b>   | <b>729,403</b>   | <b>626,844</b>   |
| <b>Change in Fund Balance</b>  | <b>142,840</b>   | <b>133,499</b>   | <b>(261,904)</b> | <b>(129,764)</b> | <b>(27,205)</b>  |
| <b>Asset Replacement Fund</b>  |                  |                  |                  |                  |                  |
| <b>Revenue:</b>                |                  |                  |                  |                  |                  |
| Rentals                        | 35,000           | 35,000           | 35,000           | 35,000           | 40,000           |
| Grants & Donations             | -                | 35,000           | 35,000           | 35,000           | 35,000           |
| Miscellaneous                  | 12,400           | 6,000            | 5,300            | 3,000            | 2,000            |
| Transfers Received             | 968,409          | 1,259,414        | 1,189,848        | 1,189,848        | 1,393,167        |
| <b>Total Revenue:</b>          | <b>1,015,809</b> | <b>1,335,414</b> | <b>1,265,148</b> | <b>1,262,848</b> | <b>1,470,167</b> |
| <b>Expenditures:</b>           |                  |                  |                  |                  |                  |
| Recreation Equipment           | 51,455           | 159,728          | 100,000          | 85,000           | 155,000          |
| Vehicles & Equipment           | 120,581          | 118,963          | 206,500          | 206,500          | 67,500           |
| Transfers Out                  | -                | 1,115,000        | 1,095,000        | 1,095,000        | 1,415,000        |
| <b>Total Expenditures</b>      | <b>172,035</b>   | <b>1,393,691</b> | <b>1,401,500</b> | <b>1,386,500</b> | <b>1,637,500</b> |
| <b>Change in Fund Balance</b>  | <b>843,774</b>   | <b>(58,277)</b>  | <b>(136,352)</b> | <b>(123,652)</b> | <b>(167,333)</b> |

## Revenue & Expense History

### By Account Type

|                                     | Actual<br>2014    | Actual<br>2015    | 2016 Budget       | 2016 Estimate     | 2017 Budget        |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Capital Projects Fund</b>        |                   |                   |                   |                   |                    |
| <b>Revenue:</b>                     |                   |                   |                   |                   |                    |
| Interest                            | 6,209             | 5,932             | 4,000             | 6,000             | 6,000              |
| Grants & Donations                  | 10,000            | 20,204            | 839,000           | 382,060           | 539,000            |
| Bond Proceeds                       | -                 | 1,913             | 1,739,000         | 1,739,000         | -                  |
| Miscellaneous                       | -                 | 10,000            | -                 | 255,025           | -                  |
| Transfers Received                  | -                 | 1,115,000         | 1,095,000         | 1,095,000         | 1,415,000          |
| <b>Total Revenue:</b>               | <b>16,209</b>     | <b>1,153,049</b>  | <b>3,677,000</b>  | <b>3,477,085</b>  | <b>1,960,000</b>   |
| <b>Expenditures:</b>                |                   |                   |                   |                   |                    |
| Capital Improvements                | 455,493           | 1,654,816         | 3,905,160         | 3,129,798         | 2,480,232          |
| Transfers Out                       | -                 | 96,957            | 93,621            | 93,621            | 99,815             |
| <b>Total Expenditures</b>           | <b>455,493</b>    | <b>1,751,773</b>  | <b>3,998,781</b>  | <b>3,223,419</b>  | <b>2,580,047</b>   |
| <b>Change in Fund Balance</b>       | <b>(439,284)</b>  | <b>(598,724)</b>  | <b>(321,781)</b>  | <b>253,666</b>    | <b>(620,047)</b>   |
| <b>Cash In Lieu of Land Fund</b>    |                   |                   |                   |                   |                    |
| <b>Revenue:</b>                     |                   |                   |                   |                   |                    |
| Interest                            | -                 | 100               | 50                | 50                | 100                |
| Miscellaneous                       | 64,196            | 131,145           | 40,000            | 17,803            | 20,000             |
| <b>Total Revenue:</b>               | <b>64,196</b>     | <b>131,245</b>    | <b>40,050</b>     | <b>17,853</b>     | <b>20,100</b>      |
| <b>Expenditures:</b>                |                   |                   |                   |                   |                    |
| Capital Improvements                | -                 | -                 | 133,315           | 135,943           | 205,000            |
| <b>Total Expenditures</b>           | <b>-</b>          | <b>-</b>          | <b>133,315</b>    | <b>135,943</b>    | <b>205,000</b>     |
| <b>Change in Fund Balance</b>       | <b>64,196</b>     | <b>131,245</b>    | <b>(93,265)</b>   | <b>(118,090)</b>  | <b>(184,900)</b>   |
| <b>Total Revenue</b>                | <b>13,272,051</b> | <b>15,523,027</b> | <b>18,289,333</b> | <b>18,027,270</b> | <b>16,712,448</b>  |
| <b>Total Expenditure</b>            | <b>12,420,295</b> | <b>15,710,828</b> | <b>19,181,601</b> | <b>18,041,813</b> | <b>18,028,537</b>  |
| <b>Total Change in Fund Balance</b> | <b>851,756</b>    | <b>(187,801)</b>  | <b>(892,268)</b>  | <b>(14,542)</b>   | <b>(1,316,088)</b> |

## Glen Ellyn Park District Fund Balance History

|   | Fiscal<br>Year<br>Ended<br>12/31/2009 | Fiscal<br>Year<br>Ended<br>12/31/2010 | Fiscal<br>Year<br>Ended<br>12/31/2011 | Fiscal<br>Year<br>Ended<br>12/31/2012 | Fiscal<br>Year<br>Ended<br>12/31/2013 | Fiscal<br>Year<br>Ending<br>12/31/2014 | Fiscal<br>Year<br>Ending<br>12/31/2015 | <i>Estimated<br/>Fiscal<br/>Year<br/>Ending<br/>12/31/2016</i> | <i>Budgeted<br/>Fiscal<br/>Year<br/>Ending<br/>12/31/2017</i> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|--|---|
| General Fund (Corporate)                    |                                       |                                       |                                       |                                       |                                       |  |  |  |   |
| Restricted (Working Cash)                   | \$ 200,000                            | 200,000                               | 200,000                               | 200,000                               | 200,000                               | 200,000                                | 200,000                                | 200,000  | 200,000   |
| Unassigned                                  | 711,393                               | 617,688                               | 651,636                               | 861,201                               | 1,171,429                             | 1,303,674                              | 889,951                                | 798,355  | 601,087   |
| Total General Fund                          | <u>911,393</u>                        | <u>817,688</u>                        | <u>851,636</u>                        | <u>1,061,201</u>                      | <u>1,371,429</u>                      | <u>1,503,674</u>                       | <u>1,089,951</u>                       | <u>998,355</u>   | <u>801,087</u>  |
| All Other Governmental Funds                |                                       |                                       |                                       |                                       |                                       |  |  |  |   |
| Restricted                                  | 3,277,060                             | 3,179,984                             | 3,024,681                             | 3,541,017                             | 3,176,979                             | 2,797,934                              | 2,918,433                              | 3,119,139  | 2,167,651   |
| Assigned                                    | 467,684                               | 337,106                               | 477,725                               | 902,180                               | 1,603,628                             | 2,336,645                              | 1,332,591                              | 1,208,939  | 1,041,606   |
| Total All Other Governmental Funds          | <u>3,744,744</u>                      | <u>3,517,090</u>                      | <u>3,502,406</u>                      | <u>4,443,197</u>                      | <u>4,780,607</u>                      | <u>5,134,579</u>                       | <u>4,251,024</u>                       | <u>4,328,078</u>   | <u>3,209,257</u>  |
| Total Glen Ellyn Park District Fund Balance | <u>4,656,137</u>                      | <u>4,334,778</u>                      | <u>4,354,042</u>                      | <u>5,504,398</u>                      | <u>6,152,036</u>                      | <u>6,638,253</u>                       | <u>5,340,975</u>                       | <u>5,326,433</u>   | <u>4,010,344</u>  |

\*Modified Accrual Basis of Accounting

Data Source: District Records

## Glen Ellyn Park District Property Tax History

|  | Levy Year<br>2007 | Levy Year<br>2008 | Levy Year<br>2009 | Levy Year<br>2010 | Levy Year<br>2011 | Levy Year<br>2012 | Levy Year<br>2013 | Levy Year<br>2014 | Levy Year<br>2015 | Estimated<br>Levy Year<br>2016* |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|
| Total Assessed Value                             | 1,692,003,317     | 1,791,392,103     | 1,797,571,251     | 1,734,464,123     | 1,604,283,809     | 1,500,160,730     | 1,440,264,251     | 1,422,098,196     | 1,499,099,239     | 1,559,063,209                   |
| % Change in EAV                                  | 10.2%             | 5.9%              | 0.3%              | -3.5%             | -7.5%             | -6.5%             | -4.0%             | -1.3%             | 5.4%              | 4.0%                            |
| Tax Extension                                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| Aggregate Levy                                   | 2,521,085         | 2,674,548         | 2,696,357         | 2,794,222         | 2,855,625         | 2,955,317         | 3,024,555         | 3,100,174         | 3,163,099         | 3,210,546                       |
| Non-Referendum Bonds (Limited)                   | 1,030,430         | 1,039,007         | 1,038,996         | 1,037,210         | 1,037,972         | 1,116,120         | 1,116,205         | 1,151,900         | 1,161,802         | 1,169,935                       |
| Referendum Bonds                                 | 1,131,950         | 1,194,859         | 1,265,490         | 1,340,741         | 1,418,187         | 1,500,161         | 1,587,171         | 1,626,880         | 1,723,964         | 1,300,375                       |
| Special Recreation                               | 664,957           | 684,312           | 719,029           | 693,786           | 641,714           | 600,064           | 576,106           | 568,839           | 599,640           | 623,625                         |
| Tax Extension Grand Total                        | 5,348,422         | 5,592,726         | 5,719,872         | 5,865,958         | 5,953,497         | 6,171,661         | 6,304,037         | 6,447,793         | 6,648,505         | 6,304,481                       |
| History of CPI's per PTELL                       | 2.5%              | 4.1%              | 0.1%              | 2.7%              | 1.5%              | 3.0%              | 1.7%              | 1.5%              | 0.8%              | 0.7%                            |
| % Change in Tax Extension                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| Aggregate Levy                                   | 4.4%              | 6.1%              | 0.8%              | 3.6%              | 2.2%              | 3.5%              | 2.3%              | 2.5%              | 2.0%              | 1.5%                            |
| Non-Referendum Bonds (Limited)                   | -0.6%             | 0.8%              | 0.0%              | -0.2%             | 0.1%              | 7.5%              | 0.0%              | 3.2%              | 0.9%              | 0.7%                            |
| Referendum Bonds                                 | 9.9%              | 5.6%              | 5.9%              | 5.9%              | 5.8%              | 5.8%              | 5.8%              | 2.5%              | 6.0%              | -24.6%                          |
| Special Recreation                               | 9.4%              | 2.9%              | 5.1%              | -3.5%             | -7.5%             | -6.5%             | -4.0%             | -1.3%             | 5.4%              | 4.0%                            |
| Total % Change in Tax Extension                  | 5.1%              | 4.6%              | 2.3%              | 2.6%              | 1.5%              | 3.7%              | 2.1%              | 2.3%              | 3.1%              | -5.2%                           |
| Tax Rate   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                                 |
| Aggregate Levy                                   | 0.1490            | 0.1493            | 0.1500            | 0.1611            | 0.1780            | 0.1970            | 0.2100            | 0.2180            | 0.2110            | 0.2059                          |
| Non-Referendum Bonds (Limited)                   | 0.0609            | 0.0580            | 0.0578            | 0.0598            | 0.0647            | 0.0744            | 0.0775            | 0.0810            | 0.0775            | 0.0750                          |
| Referendum Bonds                                 | 0.0669            | 0.0667            | 0.0704            | 0.0773            | 0.0884            | 0.1000            | 0.1102            | 0.1144            | 0.1150            | 0.0834                          |
| Special Recreation                               | 0.0393            | 0.0382            | 0.0400            | 0.0400            | 0.0400            | 0.0400            | 0.0400            | 0.0400            | 0.0400            | 0.0400                          |
| Total Direct Tax Rate                            | 0.3161            | 0.3122            | 0.3182            | 0.3382            | 0.3711            | 0.4114            | 0.4377            | 0.4534            | 0.4435            | 0.4044                          |
| Estimated Property Tax Bill on a \$400,000 house | \$ 421.47         | \$ 416.27         | \$ 424.27         | \$ 450.93         | \$ 494.80         | \$ 548.53         | \$ 583.60         | \$ 604.53         | \$ 591.33         | \$ 539.17                       |

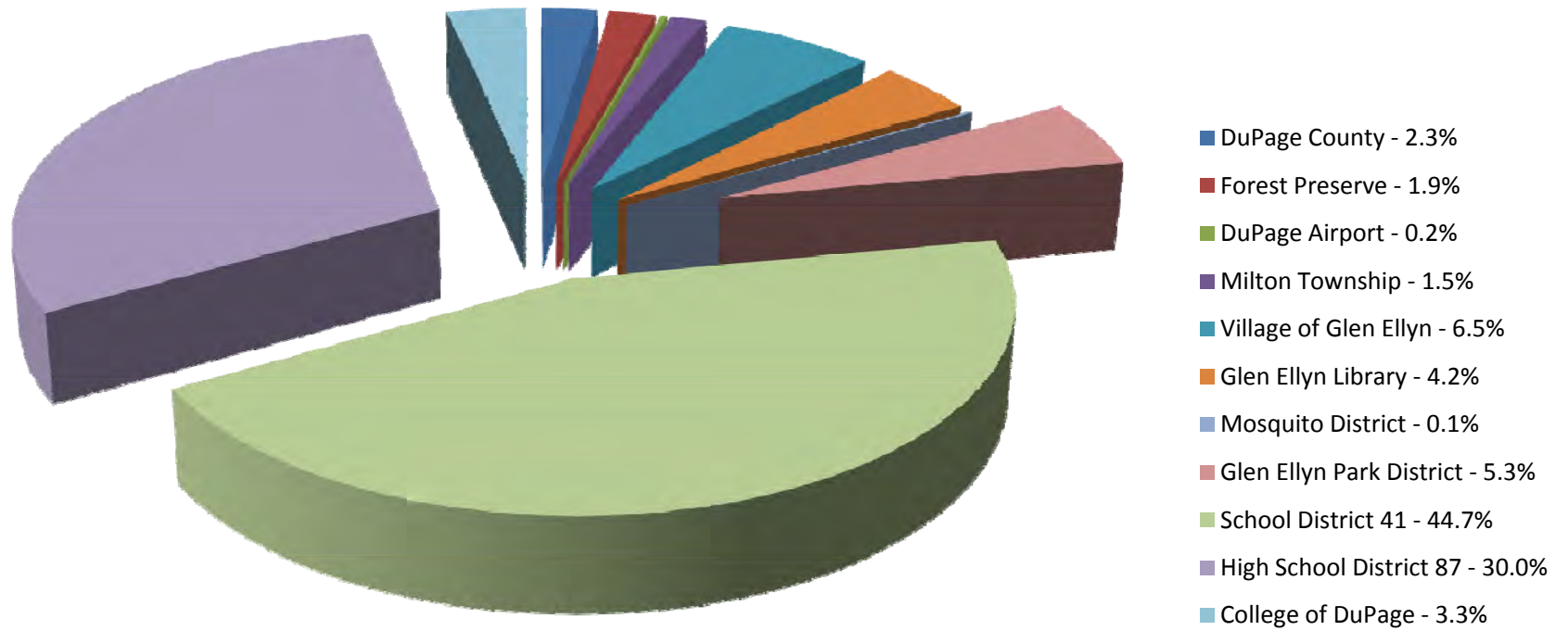
\*Estimates a 4% growth in EAV and a 1.5% increase in the Aggregate Levy in 2016

Data Source: District Records

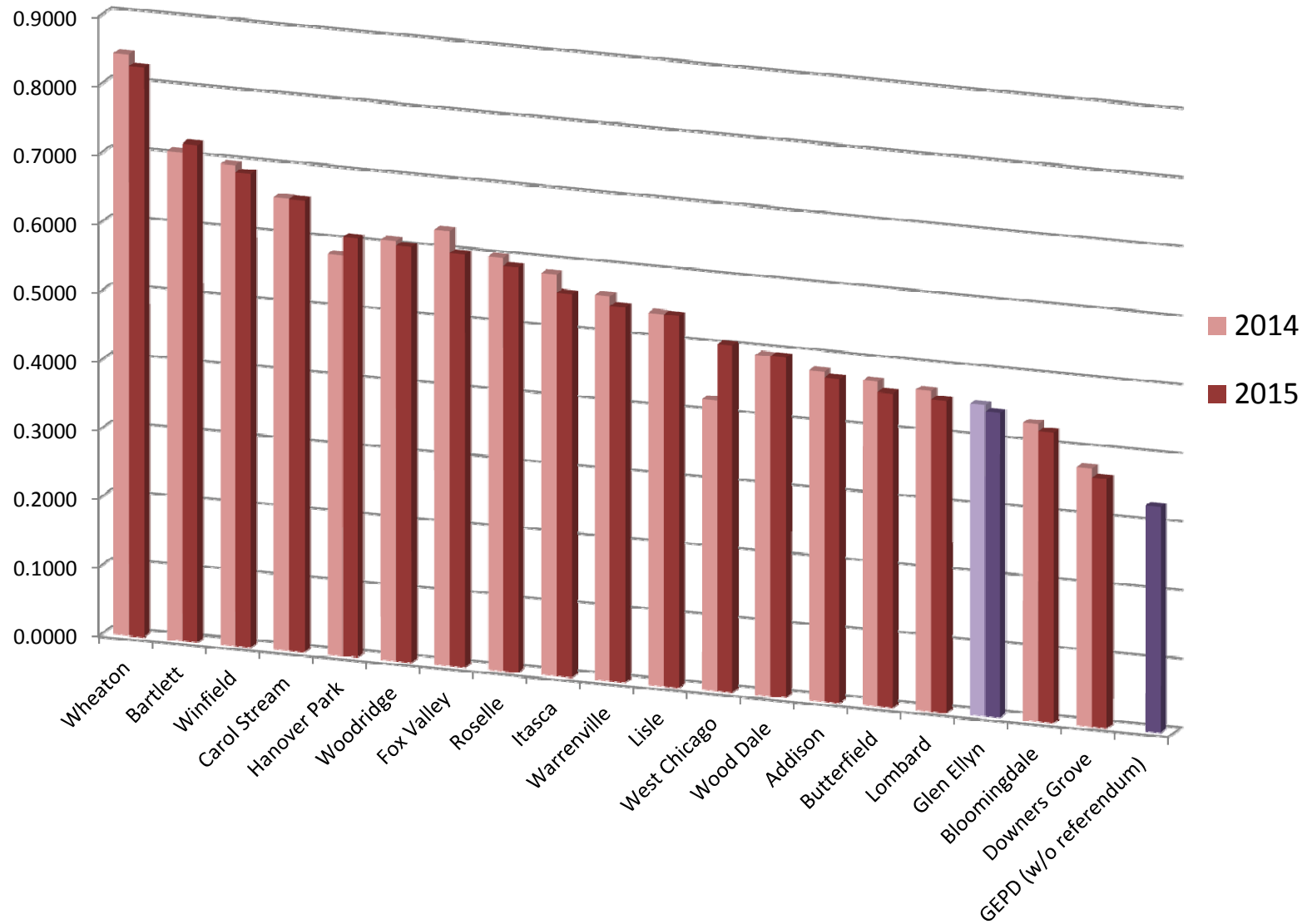
# Glen Ellyn, Illinois

## Property Tax Bill - 2015

Payable 2016



# Park District Tax Rate Comparison



## Annual Debt Service Levy Bond Payment Schedule

| Levy Year  | <u>2014</u> | <u>2015</u> | <u>2016</u>  | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|--|-------------|-------------|--------------|-------------|-------------|-------------|-------------|
| Debt Service Extension Base*<br>(Non-Referendum Bond Issues) | 1,139,993   | 1,149,113   | \$ 1,157,157 | 1,168,728   | 1,180,415   | 1,192,220   | 1,204,142   |

| Non-Referendum Bond Payments      |                  |                     |                     |                     |                     |                     |                   |                   |
|-----------------------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
|                                   | <i>Levy Year</i> | <u>2014</u>         | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>       | <u>2020</u>       |
|                                   | <i>Payable</i>   | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>       | <u>2021</u>       |
| Series 2009                       | June 15th        | 54,881              | 48,581              | -                   | -                   | -                   | -                 | -                 |
|                                   | December 15th    | 474,881             | 483,581             | -                   | -                   | -                   | -                 | -                 |
| Series 2012                       | June 15th        | 12,300              | 6,300               | -                   | -                   | -                   | -                 | -                 |
|                                   | December 15th    | 612,300             | 636,300             | -                   | -                   | -                   | -                 | -                 |
| Series 2016                       | June 15th        |                     |                     | 56,302              | 45,450              | 29,475              | 13,050            | 5,550             |
|                                   | December 15th    |                     |                     | 1,101,050           | 1,110,450           | 1,124,475           | 513,050           | 375,550           |
| <b>Total Non-Referendum Bonds</b> |                  | <b>\$ 1,154,363</b> | <b>\$ 1,174,763</b> | <b>\$ 1,157,352</b> | <b>\$ 1,155,900</b> | <b>\$ 1,153,950</b> | <b>\$ 526,100</b> | <b>\$ 381,100</b> |

| Referendum Bond Payments                  |                  |                     |                     |                     |                     |                     |                   |                   |
|---|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
|   | <i>Levy Year</i> | <u>2014</u>         | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>       | <u>2020</u>       |
|   | <i>Payable</i>   | <u>2015</u>         | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         | <u>2020</u>       | <u>2021</u>       |
| Series 2014                               | June 15th        | 59,881              | 43,050              | 18,750              | -                   | -                   | -                 | -                 |
|   | December 15th    | 1,550,325           | 1,663,050           | 1,268,750           | -                   | -                   | -                 | -                 |
| <b>Total Referendum Bonds</b>             |                  | <b>\$ 1,610,206</b> | <b>\$ 1,706,100</b> | <b>\$ 1,287,500</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Total Annual Debt Service Payments</b> |                  | <b>\$ 2,764,569</b> | <b>\$ 2,880,863</b> | <b>\$ 2,444,852</b> | <b>\$ 1,155,900</b> | <b>\$ 1,153,950</b> | <b>\$ 526,100</b> | <b>\$ 381,100</b> |

\* Levy Year 2017 and beyond projected at a 1.0% CPI increase.

# Other Long-Term Debt Schedule

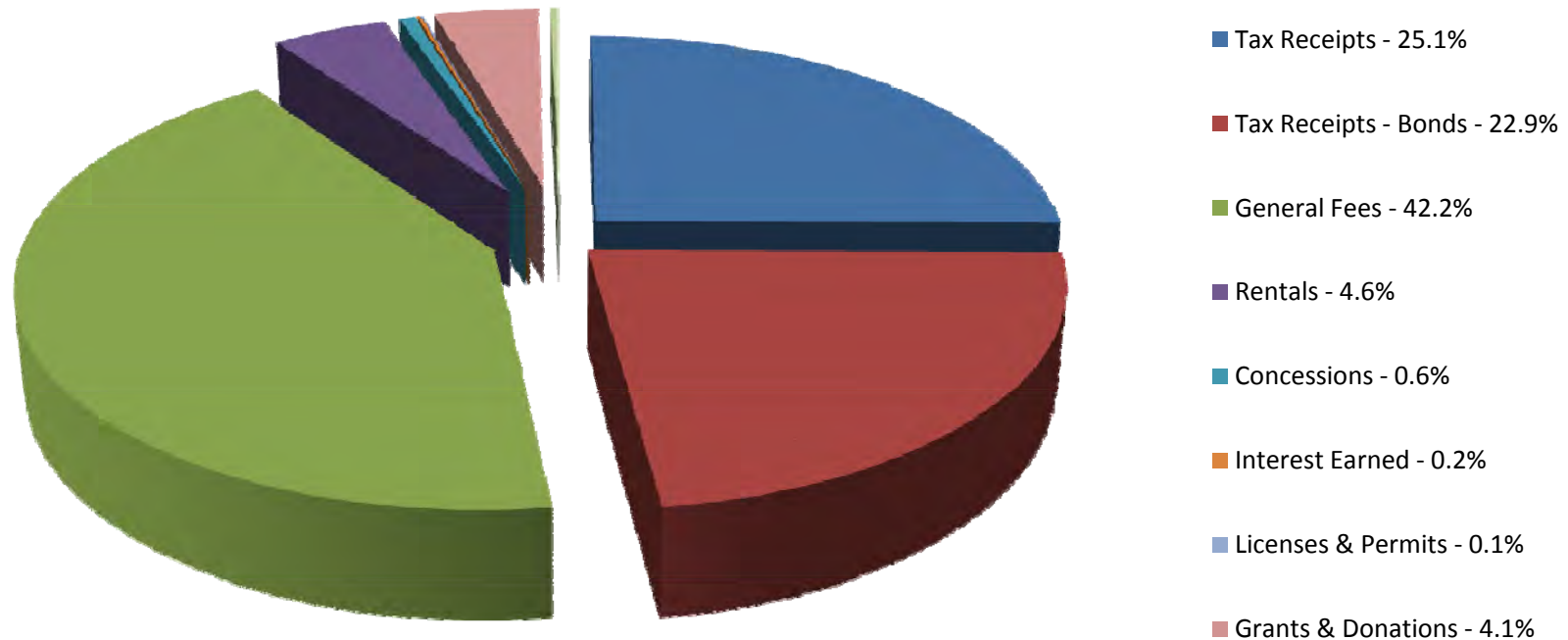
**DuPage County Forest Preserve**

**GL Account #:** 94-90-880-575900-0000

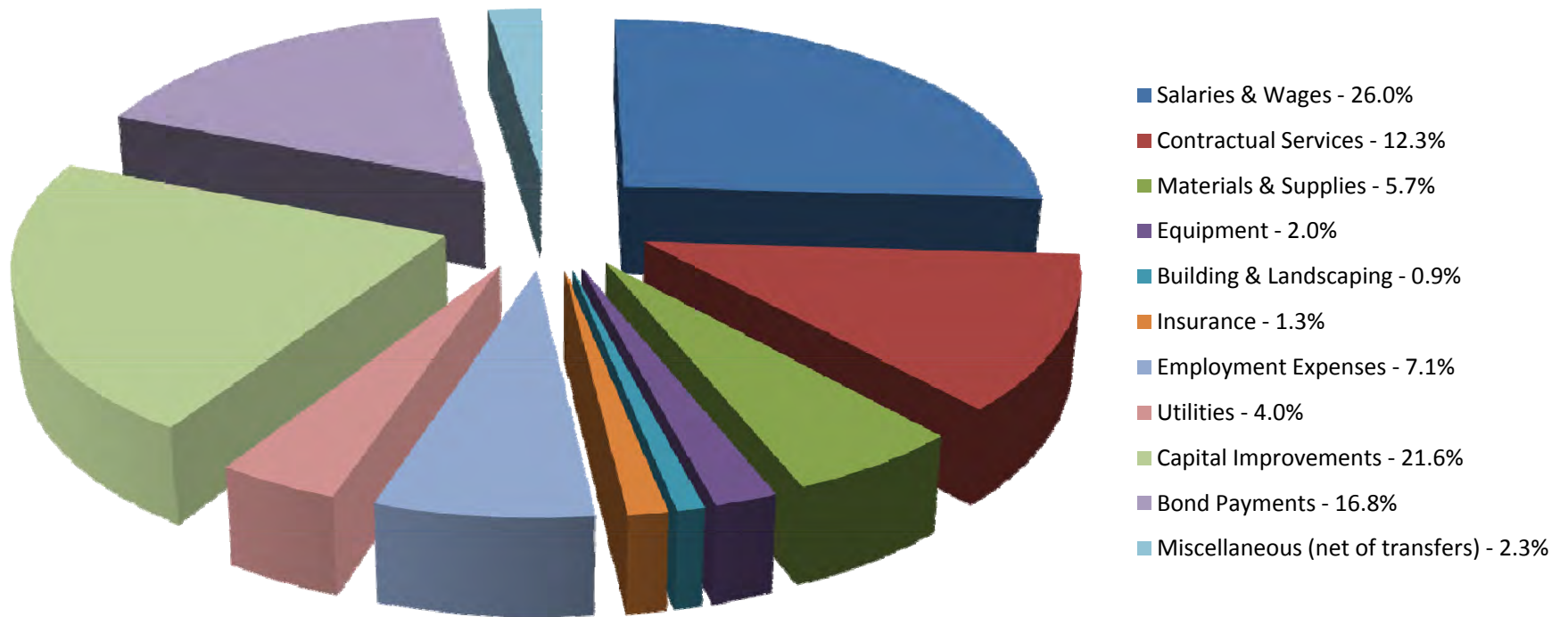
| <u>Due Date</u> | <u>2014</u> | <u>2015</u> | <u>2016</u>       | <u>2017</u>      | <u>2018</u> |
|-----------------|-------------|-------------|-------------------|------------------|-------------|
| June 30th       | \$ 150,000  | \$ 150,000  | \$ 150,000        | \$ 150,000       | \$ 250,000  |
|                 |             |             |                   |                  |             |
|                 |             |             | Total Remaining - | <b>\$400,000</b> |             |



## Revenues By Account Type 2017 Budget



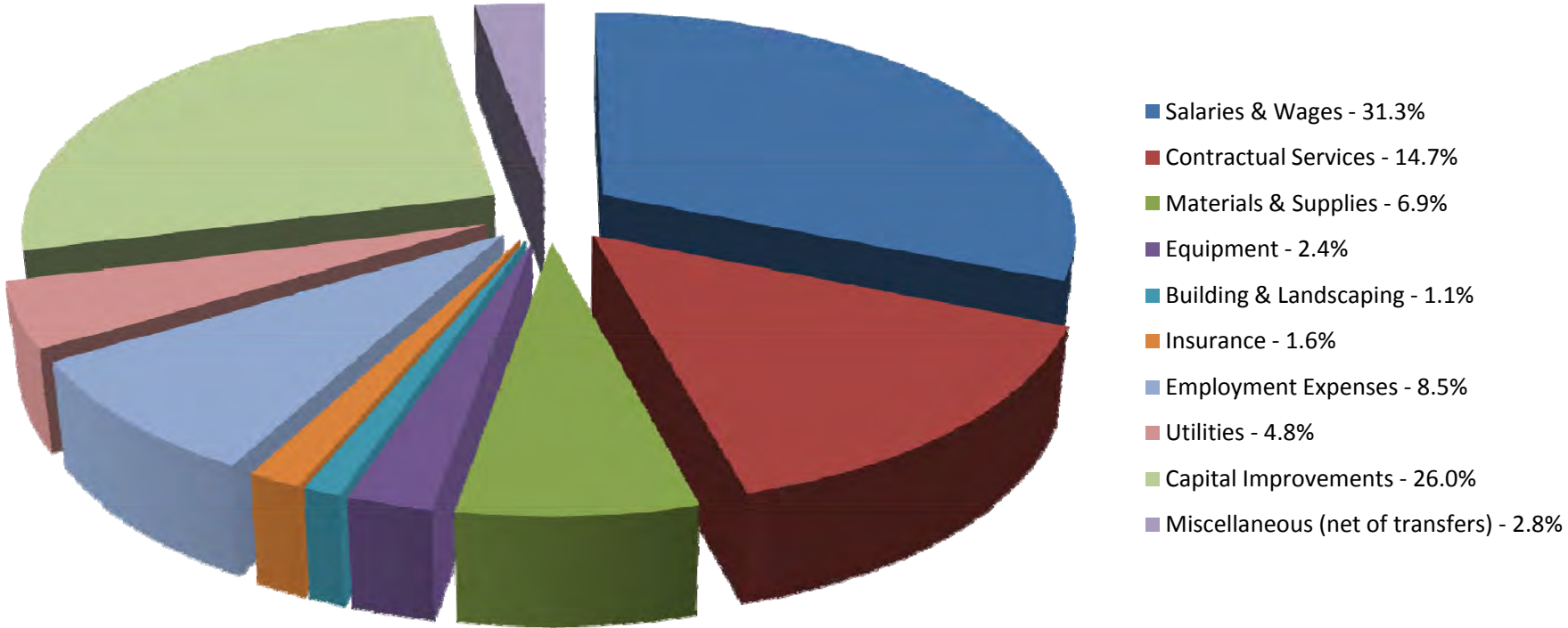
## Expenses By Account Type 2017 Budget



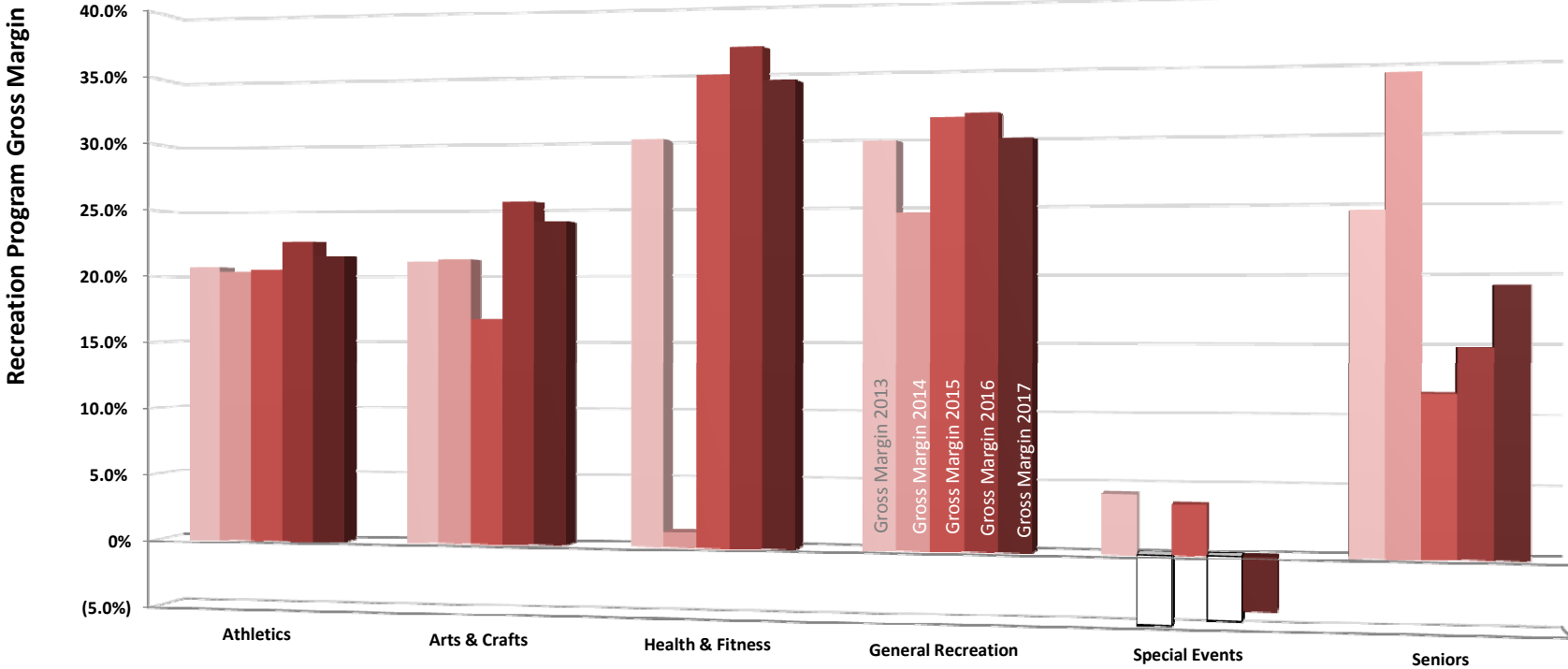
# Expenses By Account Type

## 2017 Budget

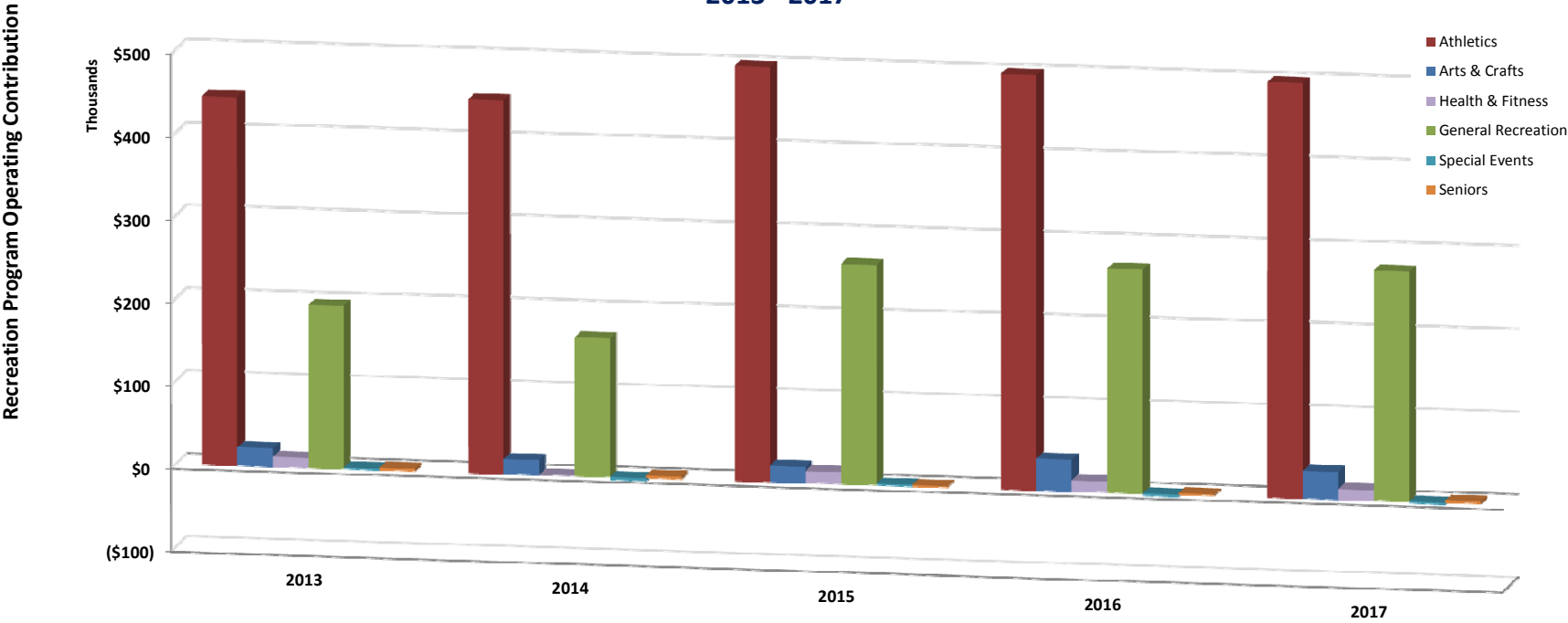
(Without Bond Payments)



## Recreation Program Gross Margin Trends 2013 - 2017



### Recreation Program Operating Contribution 2013 - 2017



# 2017 Budget Highlights

## Corporate Administration



### FUND BALANCE

The Corporate Fund balance is estimated to decrease approximately \$100,000 in 2016, which is less than the original budgeted decrease of \$172,041. The 2017 budget proposes a further reduction of approximately \$180,000. These decreases are primarily attributed to a reduction in operating expenses for the current budget year and significant fund transfers to the Asset Replacement Fund to continue to support the Park District's long-range capital asset replacement plan. Even with the large decreases, the Corporate Fund continues to meet the minimum fund balance requirement of 25% (of annual fund expenditures, net of transfers).

### PROPERTY TAXES

As in the past, Administration in the Corporate Fund supports the activities occurring throughout the District. The majority of revenue shown in the Corporate Fund is from property tax receipts. For 2017 (2016 levy year), according to the Property Tax Extension Limitation Law (PTELL), allows for property tax receipts for non-capped funds to increase by 0.7% (CPI) plus any new growth. Assuming minimal new growth of 0.5%, along with the CPI increase of 0.7%, the total property taxes were distributed throughout the budget depending on where the funds were needed the most. With that said the budgeted property tax receipts for the Corporate Levy remained flat while the annual increase was shown in the Recreation Fund.

### SALARIES AND WAGES

Salary line items for full-time employees throughout the budget represent actual current salaries. A general merit pool has been included in both Corporate and Recreation funds for possible wage increases. Any wage increases for full-time staff will be made at the discretion of the Executive Director. Also, there continues to be ongoing reallocation of salaries and benefits for full-time staff. Please keep in-mind when going through the budget; the increased expenses in those areas are often offset by a reduction of expenses in other areas of the budget.

### LEGAL SERVICES

Legal service expenses have reduced steadily in recent years. With exception to the final legal expenses associated with the Ackerman roof litigation in 2016, the average monthly invoice from January to August has been approximately \$1,100. With a 2016 budget of \$65,000, staff anticipates ending 2016 more than \$10,000 under budget. Going into 2017, staff has proposed an annual budget of \$30,000, allowing for average monthly fees of \$2,500. This amount would allow the District some flexibility throughout the year.

# 2017 Budget Highlights

## Corporate Administration

### CONTRACTUAL SERVICES

While overall contractual services have remained steady, in total, there has been an additional \$20,000 budgeted (in both the Corporate and Recreation fund) for IT support. This amount was derived from a consensus amongst the park district's recently designated "IT Task Force" comprised of two Park Board Commissioners and a representative of the Citizens' Finance Committee. IT support going forward continues to remain a discussion point, but this amount allows the park district some planning flexibility.

### HEALTH INSURANCE

The Park District maintains coverage through PDRMA with a contractual agreement through February 1, 2017. PDRMA requires a six-month advance letter to notify of withdrawal from the insurance pool. Health insurance premiums for 2017 are estimated to remain unchanged. The Park District continues to benefit from being in a larger pool of employees with PDRMA which helps stabilize rates. Employee contributions continue to recoup about 1 to 1.5 months of premium. These expenses are shown in the Corporate Fund, Recreation Fund, Special Recreation Fund, and individual facility budgets. Lastly, similar to 'Salaries & Wages' the Park District continues to re-allocate staffing costs to appropriate facilities and departments. While one fund's or facility's insurance line may have increased, expenses in other areas of the budget may have decreased.

### UTILITIES

Staff is cognizant of rising utility costs. In order to control and properly budget electric and natural gas costs, staff has locked in rates through December 2017. The Park District realized an electrical cost increase of 8%-10% in 2015 while seeing a reduction in natural gas pricing of approximately 8%-10%. Those rates have been fixed for both 2016 and 2017. Thus, similar budget numbers are being used for those line-items from 2016 to 2017. In addition, through discussions with the Village, while water & sewer rates for 2017 have not been approved (as of yet), they do anticipate rates increasing a modest 1.5% for 2017. Lastly, telephone costs are always a challenge due to the increasing and decreasing number of lines (POTS, alarms, internet, etc.), changing of services or service providers (AT&T, Comcast, Call One, Verizon, etc.), keeping up with technology (internet & wifi), etc. However, staff continuously monitors these costs throughout the year and reduces or minimizes costs when possible.

### MISCELLANEOUS EXPENSES

The majority of line items, including staff training and conference expense, were held at the same levels as 2016. The major changes include the elimination of the Park District's membership in IAPD for 2017 and a 50% reduction in staff recognitions.

### FUND TRANSFER OUT - 10-00-000-590900

The proposed 2017 budget, similar to 2016, shows significant dollars being transferred to the Asset Replacement Fund. These funds are used to meet the funding requirements for the Park District's long-range capital projects plan. However, only funds available per the district's fund balance policy requirements are budgeted for transfer.

| Account Number        | Description                      | Detail Description   | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|-----------------------|----------------------------------|--|------------------|------------------|------------------|------------------|------------------|
|                       |                                  |  | 2014             | 2015             |                  |                  |                  |
| 10<br>00              | Corporate Fund<br>Administration |  |                  |                  |                  |                  |                  |
|                       | <b>Property Tax Receipts</b>     |  |                  |                  |                  |                  |                  |
| 10 00 000 410110 0000 | Corporate Tax Levy - CY          |  | 1,874,191        | 1,910,515        | 1,900,000        | 1,881,369        | 1,881,000        |
| 10 00 000 410135 0000 | Paving & Lighting Tax Levy- CY   |  | 1,434            | 1,415            | 1,500            | 1,499            | 1,500            |
| 10 00 000 410140 0000 | IMRF Tax Levy - CY               |  | 105,853          | 104,662          | 84,000           | 80,951           | 81,000           |
| 10 00 000 410150 0000 | Liability Tax Levy - CY          |  | 143,396          | 144,350          | 130,000          | 127,423          | 127,500          |
| 10 00 000 410160 0000 | Audit Tax Levy - CY              |  | 12,906           | 11,448           | 11,000           | 11,992           | 12,000           |
| 10 00 000 410200 0000 | Taxes - Prior Year               |  | 364              | 888              | 300              | -                | 300              |
|                       | <b>Property Tax Receipts</b>     |  | <b>2,138,144</b> | <b>2,173,278</b> | <b>2,126,800</b> | <b>2,103,234</b> | <b>2,103,300</b> |
|                       | <b>Other Taxes</b>               |  |                  |                  |                  |                  |                  |
| 10 00 000 415300 0000 | Personal Property Replcmnt Tax   | IDOR estimates a reduction of 10.64% in 2016-2017 due to state's misallocation | 77,957           | 83,129           | 81,520           | 73,000           | 68,500           |
|                       | <b>Other Taxes</b>               |  | <b>77,957</b>    | <b>83,129</b>    | <b>81,520</b>    | <b>73,000</b>    | <b>68,500</b>    |
|                       | <b>Rentals</b>                   |  |                  |                  |                  |                  |                  |
| 10 00 000 430100 0000 | Rent                             |  | 5,250            | -                | 500              | -                | -                |
|                       | <b>Rentals</b>                   |  | <b>5,250</b>     | <b>-</b>         | <b>500</b>       | <b>-</b>         | <b>-</b>         |
|                       | <b>Interest Income</b>           |  |                  |                  |                  |                  |                  |
| 10 00 000 450100 0000 | Investment Income                |  | 15,511           | 7,562            | 4,000            | 5,000            | 5,000            |
|                       | <b>Interest Income</b>           |  | <b>15,511</b>    | <b>7,562</b>     | <b>4,000</b>     | <b>5,000</b>     | <b>5,000</b>     |
|                       | <b>Miscellaneous Income</b>      |  |                  |                  |                  |                  |                  |
| 10 00 000 485950 0000 | Miscellaneous Income             |  | 62,979           | 1,740            | 200              | 3,308            | 200              |
|                       | <b>Miscellaneous Income</b>      |  | <b>62,979</b>    | <b>1,740</b>     | <b>200</b>       | <b>3,308</b>     | <b>200</b>       |
|                       | <b>Transfers Received</b>        |  |                  |                  |                  |                  |                  |
| 10 00 000 490900 0000 | Fund Transfer Received           | Recreation Fund - Chargebacks  | 40,000           | 40,000           | 40,000           | 40,000           | 40,000           |
| 10 00 000 490900 0000 | Fund Transfer Received           | Debt Service Fund  | 1,000            | 1,000            | 500              | 500              | 1,000            |
| 10 00 000 490900 0000 | Fund Transfer Received           | Recreation Fund - W/C Liability Insurance                                      | -                | 9,000            | 9,000            | 9,000            | 9,000            |
|                       | <b>Transfers Received</b>        |  | <b>41,000</b>    | <b>50,000</b>    | <b>49,500</b>    | <b>49,500</b>    | <b>50,000</b>    |
| <b>Revenue Total</b>  |                                  |  | <b>2,340,841</b> | <b>2,315,709</b> | <b>2,262,520</b> | <b>2,234,042</b> | <b>2,227,000</b> |



| Account Number                      | Description                   | Detail Description  | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-------------------------------------|-------------------------------|---|----------------|----------------|----------------|----------------|----------------|
|                                     |                               |   | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages</b>         |                               |   |                |                |                |                |                |
| 10 00 000 510110 0000               | Full-Time Exempt Wages        |   | 265,955        | 240,560        | 272,500        | 272,500        | 276,000        |
| 10 00 000 510130 0000               | Part-Time Non-Exempt Wages    | Seasonal Finance Assistant - Special Projects                         | -              | -              | 4,000          | 4,000          | -              |
| 10 00 000 510130 0000               | Part-Time Non-Exempt Wages    | Part-Time Accounting Clerk  | 22,002         | 13,767         | 33,000         | 20,000         | 20,000         |
| 10 00 000 510900 0000               | Merit Increase                |   | -              | -              | -              | -              | 29,553         |
| <b>Salaries &amp; Wages</b>         |                               |   | <b>287,957</b> | <b>254,327</b> | <b>309,500</b> | <b>296,500</b> | <b>325,553</b> |
| <b>Contractual Services - Other</b> |                               |   |                |                |                |                |                |
| 10 00 000 521100 0000               | Legal Services                |   | 48,326         | 79,246         | 65,000         | 54,226         | 30,000         |
| 10 00 000 521150 0000               | Legal Publications            | Bid notices, Legal notices, want ads                                  | 1,465          | 1,727          | 1,300          | 1,300          | 1,400          |
| 10 00 000 521210 0000               | Consulting Services           | Special Consulting Services   | -              | -              | 1,500          | 300            | 1,500          |
| 10 00 000 521210 0000               | Consulting Services           | Customer Service Training   | -              | -              | 1,000          | 1,000          | 1,000          |
| 10 00 000 521300 0000               | Scavenger Service             |   | 20,105         | 19,982         | 21,000         | 23,603         | 23,000         |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Postage Machine   | 9,022          | 23,317         | 750            | 750            | 750            |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Accounting Software Annual Maintenance Agreement                      | -              | -              | 6,000          | 6,000          | 6,000          |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Additional Misc 3rd party IT support                                  | -              | -              | 7,000          | 7,000          | 7,000          |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Manage Service Provider, IT Consultant, Misc (split between Corp/Rec) | -              | -              | 14,400         | 14,400         | 35,000         |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Electronic Work Order System  | -              | -              | 400            | 400            | 1,100          |
| 10 00 000 521400 0000               | Office Equipment-Contractual  | Timeclock Annual Maintenance agreement (split with Recreation Fund)   | -              | -              | 1,250          | 1,250          | 1,250          |
| 10 00 000 521520 0000               | Copier Lease & Maintenance    | Qtrly Maintenance Agreement for copiers + overages                    | 6,496          | 6,462          | 8,800          | 6,000          | 4,000          |
| 10 00 000 521600 0000               | Contractual Services - Other  | Misc Contractual Services   | 1,824          | 2,724          | 5,500          | 4,000          | 4,000          |
| 10 00 000 521600 0000               | Contractual Services - Other  | CityTech (IPRA) - Employee Survey Membership                          | -              | 500            | 500            | 500            | 500            |
| 10 00 000 521700 0000               | Printing                      | Business Cards, letterhead, Envelopes, GEPD forms                     | 1,891          | 2,973          | 2,710          | 2,500          | 2,700          |
| 10 00 000 521800 0000               | Postage                       | Postage for mailings, business correspondance etc.                    | 1,095          | 3,870          | 3,500          | 3,000          | 3,200          |
| 10 00 000 521900 0000               | Audit Services - External     |   | 13,935         | 14,185         | 14,435         | 14,435         | 14,185         |
| <b>Contractual Services - Other</b> |                               |   | <b>104,159</b> | <b>154,986</b> | <b>155,045</b> | <b>140,664</b> | <b>136,585</b> |
| <b>Materials &amp; Supplies</b>     |                               |   |                |                |                |                |                |
| 10 00 000 530100 0000               | Office Expense                | Office Supplies & Misc. office necessities                            | 6,471          | 6,323          | 6,500          | 6,500          | 6,500          |
| 10 00 000 530200 0000               | Rental & Repair Office Equip  |   | 26             | 125            | 850            | 200            | 850            |
| 10 00 000 530213 0000               | Memorial Tree & Bench Program | Activity moved to Rec Fund in 2015                                    | 1,276          | -              | -              | -              | -              |
| 10 00 000 530450 0000               | Video & Photography Expenses  |   | -              | 400            | 400            | 400            | 400            |
| <b>Materials &amp; Supplies</b>     |                               |   | <b>7,772</b>   | <b>6,848</b>   | <b>7,750</b>   | <b>7,100</b>   | <b>7,750</b>   |

| Account Number                       | Description                    | Detail Description   | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|--------------------------------------|--------------------------------|--|----------------|----------------|----------------|----------------|----------------|
|                                      |                                |  | 2014           | 2015           |                |                |                |
| <b>Computer Soft/Hardware Equip.</b> |                                |  |                |                |                |                |                |
| 10 00 000 540550 0000                | Software/Hardware Accessories  |  | 1,800          | 1,376          | 2,500          | 2,500          | 2,500          |
| 10 00 000 540700 0000                | Computer/Technology Equipment  |  | 3,317          | 5,445          | 10,625         | 10,625         | 8,000          |
| <b>Computer Soft/Hardware Equip.</b> |                                |  | <b>5,117</b>   | <b>6,822</b>   | <b>13,125</b>  | <b>13,125</b>  | <b>10,500</b>  |
| <b>Other Equipment</b>               |                                |  |                |                |                |                |                |
| 10 00 000 541100 0000                | Office Equipment               | Misc. Office Equipment   | 3,302          | 1,753          | 3,350          | 3,350          | 3,350          |
| <b>Other Equipment</b>               |                                |  | <b>3,302</b>   | <b>1,753</b>   | <b>3,350</b>   | <b>3,350</b>   | <b>3,350</b>   |
| <b>Insurance Expenses (P/C/L)</b>    |                                |  |                |                |                |                |                |
| 10 00 000 560200 0000                | Workers' Compensation          |  | 50,738         | 42,818         | 53,900         | 49,718         | 54,689         |
| 10 00 000 560600 0000                | Liability Insurance            | Includes: Property, Liability, Employment Practices, and Pollution Liability | 97,573         | 98,911         | 112,000        | 106,000        | 116,600        |
| 10 00 000 560600 0000                | Liability Insurance            | Background checks, Influenza, Add'l coverage for ComEd Property              | -              | -              | 6,000          | 8,000          | 8,000          |
| 10 00 000 560700 0000                | Unemployment Compensation Ins  |  | -              | -              | 9,000          | -              | 9,000          |
| <b>Insurance Expenses (P/C/L)</b>    |                                |  | <b>148,311</b> | <b>141,730</b> | <b>180,900</b> | <b>163,718</b> | <b>188,289</b> |
| <b>Employment Expenses</b>           |                                |  |                |                |                |                |                |
| 10 00 000 565100 0000                | Employee Health Insurance      | No Increase anticipated for 2017   | 30,437         | 45,071         | 74,185         | 70,000         | 74,185         |
| 10 00 000 565320 0000                | FICA & Medicare Expense        |  | 84,131         | 71,271         | 76,500         | 76,000         | 78,000         |
| 10 00 000 565325 0000                | IMRF Expense                   | Estimated 2.6% rate increase for 2017  | 99,748         | 86,630         | 93,000         | 93,000         | 95,000         |
| <b>Employment Expenses</b>           |                                |  | <b>214,316</b> | <b>202,972</b> | <b>243,685</b> | <b>239,000</b> | <b>247,185</b> |
| <b>Utilities</b>                     |                                |  |                |                |                |                |                |
| 10 00 000 570100 0000                | Electricity                    |  | 10,951         | 12,815         | 13,300         | 13,300         | 13,300         |
| 10 00 000 570200 0000                | Heating Gas & Oil              |  | 13,347         | 7,149          | 11,000         | 10,500         | 10,500         |
| 10 00 000 570300 0000                | Telephone/Internet - Service   |  | 14,200         | 12,484         | 16,000         | 16,000         | 16,000         |
| 10 00 000 570400 0000                | Water & Sewer Fees             | Estimated rate increase of 1.5 % in 2017                                     | 3,423          | 3,462          | 4,000          | 4,000          | 4,060          |
| <b>Utilities</b>                     |                                |  | <b>41,921</b>  | <b>35,910</b>  | <b>44,300</b>  | <b>43,800</b>  | <b>43,860</b>  |
| <b>Miscellaneous Expenses</b>        |                                |  |                |                |                |                |                |
| 10 00 000 585100 0000                | Commissioners' Expense         | Meetings, Meet & Greets, supplies, Misc. Expenses                            | 4,212          | 3,761          | 2,810          | 2,810          | 2,810          |
| 10 00 000 585100 0000                | Commissioners' Expense         | Granicus fees will increase by 3% in 2017                                    | -              | -              | 2,940          | 2,940          | 3,030          |
| 10 00 000 585101 0000                | Commissioners' - Training & Ed | Seminars/Conferences for Commissioners                                       | 42             | -              | 1,000          | -              | 1,000          |
| 10 00 000 585150 0000                | Donations & Support            | Donations-support etc.   | 75             | -              | 1,000          | 500            | 1,000          |
| 10 00 000 585201 0000                | Conference Expense - Staff     |  | 415            | 1,654          | 5,000          | 2,500          | 5,000          |
| 10 00 000 585202 0000                | Continuing Education - Staff   |  | 180            | 70             | 1,500          | 200            | 1,500          |
| 10 00 000 585203 0000                | Education Reimbursement -Staff |  | -              | -              | 1,500          | -              | 1,500          |

| Account Number        | Description                    | Detail Description  | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|-----------------------|--------------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                       |                                |   | 2014             | 2015             |                  |                  |                  |
| 10 00 000 585250 0000 | Meetings Dues & Subscriptions  | IPRA, NRPA, GFOA, IGFOA, Rotary, Chamber, Kiwanis                 | 5,728            | 6,738            | 6,300            | 3,500            | 3,500            |
| 10 00 000 585270 0000 | Employee Travel Reimbursement  |   | 108              | 40               | 750              | 200              | 500              |
| 10 00 000 585290 0000 | Staff Recognition & Awards     |   | 913              | 1,329            | 4,000            | 1,500            | 2,000            |
| 10 00 000 585800 0000 | Public Relations               |   | 168              | 210              | 500              | 250              | 500              |
| 10 00 000 585810 0000 | Safety Expense -Staff Training |   | 3,000            | 587              | 1,700            | 46               | 1,700            |
| 10 00 000 585815 0000 | Safety Expense - Supplies      | Boot Reimbursement - Parks Department                             | -                | -                | -                | 950              | 950              |
| 10 00 000 585815 0000 | Safety Expense - Supplies      | Increase due to requirement to replace AEDs & Batteries routinely | 665              | 1,125            | 1,650            | 3,000            | 3,000            |
| 10 00 000 585820 0000 | Post Offer Physicals           | Post Offer & Post Accident Screening                              | 759              | 2,605            | 900              | 1,200            | 1,200            |
| 10 00 000 585820 0000 | Post Offer Physicals           | Parks Department Vaccinations, CDL Random drug testing            | -                | -                | 2,000            | 1,000            | 2,000            |
| 10 00 000 585990 0000 | Contingency                    |   | 723              | -                | 6,000            | 6,000            | 6,000            |
|                       | <b>Miscellaneous Expenses</b>  |   | <b>16,987</b>    | <b>18,118</b>    | <b>39,550</b>    | <b>26,596</b>    | <b>37,190</b>    |
|                       | <b>Transfers Out</b>           |   |                  |                  |                  |                  |                  |
| 10 00 000 590900 0000 | Fund Transfer Out              | ARF - Vehicle & Equipment   | -                | -                | 2,374            | 2,374            | 2,374            |
| 10 00 000 590900 0000 | Fund Transfer Out              | Debt Service Fund   | -                | -                | 20,000           | 20,000           | -                |
| 10 00 000 590900 0000 | Fund Transfer Out              | ARF - General Asset Replacement                                   | 177,374          | 702,374          | 130,000          | 130,000          | 75,000           |
|                       | <b>Transfers Out</b>           |   | <b>177,374</b>   | <b>702,374</b>   | <b>152,374</b>   | <b>152,374</b>   | <b>77,374</b>    |
| <b>Expense Total</b>  |                                |   | <b>1,007,216</b> | <b>1,525,839</b> | <b>1,149,579</b> | <b>1,086,226</b> | <b>1,077,636</b> |
| <b>0</b>              | <b>Administration</b>          |   | <b>1,333,624</b> | <b>789,870</b>   | <b>1,112,941</b> | <b>1,147,816</b> | <b>1,149,364</b> |

# 2017 Budget Highlights

## Corporate Fund - Park Maintenance



### FULL TIME STAFFING

No change to full-time staffing is recommended for 2017. Nearly all operational and capital improvement goals were met and staff was able to adequately maintain and make improvements to all athletic fields, natural areas, facilities, playgrounds, events, tournaments, and open spaces within the Glen Ellyn Park District. Lastly, the Naturalist position will be adjusted per the new FLSA Minimum Wage and Overtime Standards and will be re-allocated to the "full-time exempt wages" line-item.

### PART TIME STAFFING

The Health Care Reform Act went into effect in 2014, which had an impact on staffing. As part of the Health Care Reform Act, anyone working more than 1,560 hours (30 hrs. per week average) in a year would be entitled to health care benefits paid for by their employer. PT staff now works 49 weeks per year at 29 hours a week average. During off times (September – March) PT staff works 24 hours per week, where they are mostly utilized for spring/ fall clean ups, snow removal, natural areas, and tree removals. During peak times (April – August) PT staff works 40 hours per week. Also, PT staff will get one week off for Thanksgiving and two weeks off for Christmas (unpaid) to maintain their hours below the 1,560 threshold. Another advantage to this plan is that the PT employees now work year round, making them ineligible for unemployment benefits. Overall staff is not recommending any changes to part-time staffing in 2017.

### SEASONAL STAFFING

No changes to seasonal staffing are recommended. The seasonal and part time staffing changes that were made in 2014 to be compliant with the Health Care Reform Act has worked extremely well.

The maintenance department has two classifications of seasonal staff. A three-month seasonal employee works 40 hours per week and assists with athletic fields, events, and weekends during the summer months. A six-month seasonal employee works 24 hours per week and assists with mowing and other essential duties during the peak season (April – September).

# 2017 Budget Highlights

## Corporate Fund - Park Maintenance

### **OVERTIME**

Additional overtime funds have been budgeted to cover the costs of events, tournaments, and additional overtime costs for emergency call outs. With the elimination of the park district's house at Babcock Grove Park, the on-call position is now fulfilled by all full-time staff on a rotating basis. . Thus, additional staffing and overtime costs will be incurred as a result of the elimination of this position. Park District staff will now rotate for after-hour emergencies.

### **IRRIGATION REPAIR**

Some of the irrigation systems are showing signs of age and repairs are becoming more frequent and costly.

### **REPAIR EQUIPMENT**

Additional funds are needed to cover the increasing costs of parts and equipment.

### **LAKE MANAGEMENT SUPPLIES**

Construction in and around Lake Ellyn is complete, so this would be a good time to do a large scale restocking of the lake. Also, Lake Foxcroft could use an additional aerator to help alleviate the algae problem that the lake has experienced in recent years.

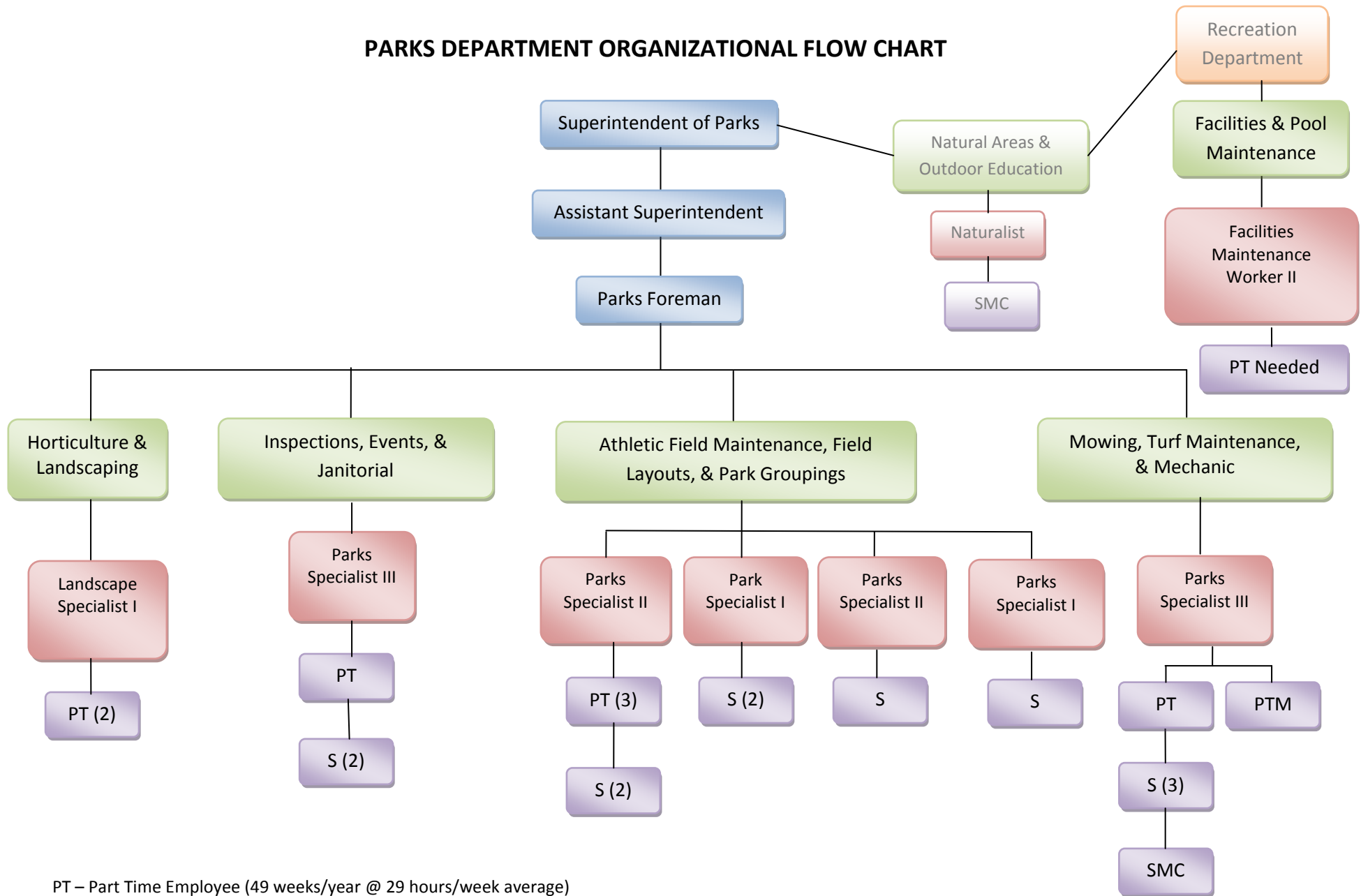
### **BUILDING REPAIRS**

Maintenance and upkeep of Park District buildings and facilities has become more frequent and costly.

### **MISCELLANEOUS CHANGES**

With the elimination of the 24/7 on-call position, full-time staff is now put into an on-call rotation for after hour emergencies as they arise. Staff members will be on-call for a period of two (2) weeks and will be compensated \$150 per week to be on call. This equates to approximately one (1) hour of overtime per day while on-call. This type of compensation is consistent with many local municipalities including: Village of Glen Ellyn, Glendale Heights Parks Department, Fox Valley Park District, Schaumburg Park District, and Park Ridge Park District.

# PARKS DEPARTMENT ORGANIZATIONAL FLOW CHART



PT – Part Time Employee (49 weeks/year @ 29 hours/week average)  
 PTM – Part Time Mechanic (52 weeks/per year @ 20 hours/week)  
 SMC – Seasonal Maintenance Crew Employee (26 weeks/year @ 24 hours/week)  
 S – Seasonal Employee (12 weeks/year @ 40 hours/week)

| <u>Account Number</u> | <u>Description</u>        | <u>Detail Description</u>                   | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---------------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                           |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
|                       | Parks Maintenance         |   |                       |                       |                    |                      |                    |
|                       | <b>Rentals</b>            |   |                       |                       |                    |                      |                    |
| 10 10 000 430100 0000 | Rent                      | Babcock house to be demolished in 2016/2017 | 1,500                 | 5,750                 | 6,000              | 2,500                | -                  |
|                       | <b>Rentals</b>            |   | <b>1,500</b>          | <b>5,750</b>          | <b>6,000</b>       | <b>2,500</b>         | <b>-</b>           |
|                       | <b>Transfers Received</b> |   |                       |                       |                    |                      |                    |
| 10 10 000 490900 0000 | Fund Transfer Received    |   | 27,324                | 25,824                | 25,824             | 25,824               | 26,874             |
|                       | <b>Transfers Received</b> |   | <b>27,324</b>         | <b>25,824</b>         | <b>25,824</b>      | <b>25,824</b>        | <b>26,874</b>      |
| <b>Revenue Total</b>  |                           |   | <b>28,824</b>         | <b>31,574</b>         | <b>31,824</b>      | <b>28,324</b>        | <b>26,874</b>      |

| Account Number                      | Description                   | Detail Description  | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-------------------------------------|-------------------------------|---|----------------|----------------|----------------|----------------|----------------|
|                                     |                               |   | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages</b>         |                               |   |                |                |                |                |                |
| 10 10 000 510110 0000               | Full-Time Exempt Wages        | Reclass exempt Naturalist position from 510120  | 55,909         | 58,313         | 62,000         | 62,000         | 110,000        |
| 10 10 000 510120 0000               | Full-Time Non-Exempt Wages    | Reclass exempt Naturalist position to 510110  | 407,186        | 433,875        | 446,870        | 435,000        | 421,270        |
| 10 10 000 510125 0000               | Overtime - Full-Time          | Additional OT \$5,000 needed (Events, Tournaments, etc.) / \$2,500 to cover new on-call OT .                    | 37,877         | 21,619         | 32,500         | 24,500         | 32,000         |
| 10 10 000 510130 0000               | Part-Time Non-Exempt Wages    |   | 187,124        | 200,019        | 193,736        | 193,736        | 193,736        |
| 10 10 000 510135 0000               | Overtime - Part-Time          |   | -              | -              | -              | 8,000          | 8,000          |
| <b>Salaries &amp; Wages</b>         |                               |   | <b>688,096</b> | <b>713,827</b> | <b>735,106</b> | <b>723,236</b> | <b>765,006</b> |
| <b>Contractual Labor</b>            |                               |   |                |                |                |                |                |
| 10 10 000 520310 0000               | Parking/Athletic Light Repair |   | 27,559         | 10,328         | 10,000         | 10,000         | 10,000         |
| <b>Contractual Labor</b>            |                               |   | <b>27,559</b>  | <b>10,328</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  |
| <b>Contractual Services - Other</b> |                               |   |                |                |                |                |                |
| 10 10 000 521315 0000               | Irrigation Repair             | The irrigation systems are showing signs of age and a significant repair is needed on the Ackerman booster pump | 10,342         | 8,642          | 9,000          | 10,000         | 15,000         |
| 10 10 000 521600 0000               | Contractual Services - Other  |   | 29,420         | 43,125         | 51,000         | 51,000         | 51,000         |
| <b>Contractual Services - Other</b> |                               |   | <b>39,763</b>  | <b>51,767</b>  | <b>60,000</b>  | <b>61,000</b>  | <b>66,000</b>  |
| <b>Materials &amp; Supplies</b>     |                               |   |                |                |                |                |                |
| 10 10 000 530100 0000               | Office Expense                |   | 2,504          | 2,879          | 3,000          | 3,000          | 3,000          |
| 10 10 000 530210 0000               | Repair Equipment              | Parts & Equipment costs are increasing  | 25,281         | 25,817         | 30,000         | 30,000         | 35,000         |
| 10 10 000 530220 0000               | Rental - Machinery            |   | 1,384          | 1,370          | 2,500          | 2,500          | 2,500          |
| 10 10 000 530250 0000               | Uniforms                      |   | 1,909          | 2,156          | 3,000          | 3,000          | 3,000          |
| 10 10 000 530300 0000               | Supplies - Maintenance        | Rising costs of janitorial (refuse/recycle bags, TP, cleaning solutions)  | 18,732         | 23,216         | 25,200         | 25,000         | 27,000         |
| 10 10 000 530320 0000               | Supplies - First Aid          |   | 868            | 1,125          | 1,000          | 1,000          | 1,000          |
| 10 10 000 530340 0000               | Vehicle - Supplies & Repairs  | Vehicle parts & accessories costs are increasing  | 25,097         | 25,357         | 25,000         | 25,000         | 27,000         |
| 10 10 000 530500 0000               | Fuel & Oil-Vehicles           |   | 64,932         | 49,520         | 65,000         | 65,000         | 65,000         |
| 10 10 000 530600 0000               | Chemicals & Paint             |   | 1,622          | 2,187          | 2,500          | 2,500          | 2,500          |
| 10 10 000 530615 0000               | Lake Management Supplies      | Restocking Lake Ellyn after 2016 construction and Lake Foxcroft is in need of an additional lake areator        | 9,927          | 11,793         | 10,000         | 11,000         | 18,000         |
| 10 10 000 530620 0000               | Road Salt & Ice               |   | 9,625          | 3,591          | 7,000          | 7,000          | 7,000          |
| 10 10 000 530900 0000               | Misc. Supplies & Repairs      |   | 182            | 788            | 500            | 500            | 500            |
| <b>Materials &amp; Supplies</b>     |                               |   | <b>162,063</b> | <b>149,799</b> | <b>174,700</b> | <b>175,500</b> | <b>191,500</b> |



| Account Number                       | Description                   | Detail Description   | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|--------------------------------------|-------------------------------|--|------------------|------------------|------------------|------------------|------------------|
|                                      |                               |  | 2014             | 2015             |                  |                  |                  |
| <b>Computer Soft/Hardware Equip.</b> |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 540700 0000                | Computer/Technology Equipment | Laptop for shop maintenance - Fleet Maintenance program, ESRI annual license renewal | 1,535            | 997              | 1,000            | 1,000            | 1,000            |
| <b>Computer Soft/Hardware Equip.</b> |                               |  | <b>1,535</b>     | <b>997</b>       | <b>1,000</b>     | <b>1,000</b>     | <b>1,000</b>     |
| <b>Building &amp; Landscaping</b>    |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 550105 0000                | House Repairs - Linden        | Babcock house to be demolished in 2016/2017  | -                | -                | 1,000            | -                | -                |
| 10 10 000 550200 0000                | Park Improvement - General    |  | 10,349           | 9,416            | 10,500           | 10,500           | 10,500           |
| 10 10 000 550220 0000                | Vandalism Repair              |  | 1,044            | 538              | 1,500            | 1,500            | 1,500            |
| 10 10 000 550250 0000                | Signage                       |  | 4,141            | 4,075            | 5,000            | 5,000            | 5,000            |
| 10 10 000 550300 0000                | Building Repair               | Buildings are showing age and need more repairs, doors replacment                    | 9,174            | 10,119           | 10,000           | 10,000           | 15,000           |
| 10 10 000 550301 0000                | Playground Maintenance        |  | 6,782            | 4,459            | 8,000            | 8,000            | 8,000            |
| 10 10 000 550400 0000                | Seed, Fertilizer, & Sod       |  | 23,881           | 24,911           | 25,000           | 25,000           | 25,000           |
| 10 10 000 550500 0000                | Stone, Sand, & Fill           |  | 6,073            | 3,015            | 5,000            | 5,000            | 5,000            |
| 10 10 000 550600 0000                | Trees, Shrubs, & Flowers      |  | 10,649           | 12,694           | 12,500           | 12,500           | 12,500           |
| 10 10 000 550700 0000                | Storm Damage Repairs          |  | 24,440           | 29,928           | 20,000           | 20,000           | 20,000           |
| 10 10 000 550800 0000                | Ballfield Mix/Turface         |  | 10,287           | 9,452            | 10,000           | 10,000           | 10,000           |
| 10 10 000 550850 0000                | Fencing                       |  | 1,465            | 2,119            | 2,000            | 2,000            | 2,000            |
| <b>Building &amp; Landscaping</b>    |                               |  | <b>108,286</b>   | <b>110,725</b>   | <b>110,500</b>   | <b>109,500</b>   | <b>114,500</b>   |
| <b>Employment Expenses</b>           |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 565100 0000                | Employee Health Insurance     |  | 184,781          | 174,951          | 213,000          | 175,000          | 213,000          |
| <b>Employment Expenses</b>           |                               |  | <b>184,781</b>   | <b>174,951</b>   | <b>213,000</b>   | <b>175,000</b>   | <b>213,000</b>   |
| <b>Utilities</b>                     |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 570300 0000                | Telephone/Internet - Service  |  | 5,289            | 5,950            | 6,500            | 6,500            | 6,500            |
| <b>Utilities</b>                     |                               |  | <b>5,289</b>     | <b>5,950</b>     | <b>6,500</b>     | <b>6,500</b>     | <b>6,500</b>     |
| <b>Capital</b>                       |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 575300 0000                | Maintenance Equipment         |  | 2,131            | 1,344            | 2,500            | 2,500            | 2,500            |
| <b>Capital</b>                       |                               |  | <b>2,131</b>     | <b>1,344</b>     | <b>2,500</b>     | <b>2,500</b>     | <b>2,500</b>     |
| <b>Miscellaneous Expenses</b>        |                               |  |                  |                  |                  |                  |                  |
| 10 10 000 585250 0000                | Meetings Dues & Subscriptions |  | 2,303            | 3,594            | 3,500            | 3,500            | 3,500            |
| <b>Miscellaneous Expenses</b>        |                               |  | <b>2,303</b>     | <b>3,594</b>     | <b>3,500</b>     | <b>3,500</b>     | <b>3,500</b>     |
| <b>Expense Total</b>                 |                               |  | <b>1,221,805</b> | <b>1,223,283</b> | <b>1,316,806</b> | <b>1,267,736</b> | <b>1,373,506</b> |
| 10                                   | Parks Maintenance             |  | (1,192,981)      | (1,191,709)      | (1,284,982)      | (1,239,412)      | (1,346,632)      |
| 10                                   | Corporate Fund                |  | 140,643          | (401,839)        | (172,041)        | (91,596)         | (197,268)        |

# 2017 Budget Highlights

## Recreation Fund - Administration



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Superintendent of Recreation, Kathleen Esposito, and the recreation department, address the majority of the expense items for the Recreation Fund throughout the budget document. In addition, items common to the Corporate Fund and the Recreation fund such as; salaries, health insurance, utilities, and miscellaneous expenses were addressed previously in the budget document.

### FUND BALANCE

The Recreation fund continues to be increasingly more profitable each fiscal year. In order to stay in compliance with the park district's fund balance policy, excess funds from the recreation fund have been, and will continue to be, transferred to the Asset Replacement Fund (ARF). In 2016, \$835,000+ was transferred to the ARF. It is projected that an additional \$950,000 will be transferred to the ARF in 2017. Also, within the Recreation Fund, there is approximately \$434,000 (as of 12/31/2015) 'assigned' for sports programs (ie. Football, baseball, soccer, etc.) The park district has historically allowed these programs to 'carry-over' some of their funds from year-to-year once they have met their 20% - 25% targeted surplus. This amount is not included in the calculation to maintain a 25% targeted fund balance. As a reminder, in order to avoid potential property tax objections, excess operating funds will need to be continuously diverted away from the Recreation Fund. These transfers will contribute towards funding the Park District's long-range capital asset plan.

### RECREATION PROGRAM CHARGEBACKS

Similar to prior years, the Recreation Program Chargebacks (a.k.a. Indirects), help ease the park district program's reliance on property taxes. In 2017 staff is projecting indirects of approximately \$492,000. Annually, a portion of these indirects are transferred to Corporate, Parks Maintenance, and individual recreation facilities. After transfers, the total indirects received in the Recreation Administration department line-item is projected to be approximately \$327,000, or approximately \$22,000 higher than projected for 2016. While these projections will most likely not be met due to class cancellations or lower than expected enrollments, there will be offsetting expenditures within those particular programs.

### SCHOLARSHIPS

Approximately \$6,000 was received in 2016. The revenue collected for this account comes from general donations from the community, as well as a portion of revenue collected from park district events such as the Freedom Four Race, July 4th festivities and the Chocolate, Cheese and Wine Tasting. Staff will continue

# 2017 Budget Highlights

## Recreation Fund - Administration

to seek out funding in 2017. Financial assistance expenses decreased slightly this year with a projection of \$31,000. On a yearly average, the Park District assists over 160 families and 280 children through our scholarship/financial assistance program.

### ICE SKATING

Related expenses are reflected in this area of the budget. The Lake Ellyn Boathouse was not open this past winter due to the restoration project. Staff anticipates being open again in January, 2017 weather permitting.

### PART-TIME NON-EXEMPT WAGES

A re-allocation of front desk payroll to respective facilities (Main Street and Spring Avenue Recreation Centers) has reduced the budgeted amount in this portion of the budget by approximately \$30,000. There is also an increase in the Full-time Exempt wages account due to the addition of a Recreation Supervisor position as discussed at a previous Board meeting. This position would focus on assisting, improving and expanding the larger athletic programs while also focusing on new events and athletic programs for the Park District.

### OTHER HIGHLIGHTS

- There is a \$3,000 expense for the purchase of recreational boating equipment. Additional boating and water activities are being planned for Lake Ellyn next year.
- The Marketing account remains the same at \$73,000, which includes the cost of printing and delivering the Activity Guides. The Marketing Department will continue to seek out and take advantage of free/low cost marketing opportunities and public relations efforts, which will be a primary focus of the part-time Marketing Coordinator. In addition, the Marketing Department will expand upon and revamp sponsorship and advertising opportunities to include additional smaller events, athletic programs (e.g. Gators, Lakers and Lightning Running Club), and select programs (e.g. Senior Luncheons and trips).
- 2016 was a busy year for the Marketing Department with over 700 design projects including a new suite of materials for the Lake Ellyn Boathouse, a branded suite for Sunset Pool, the implementation of a new Park District website, the addition of Instagram, and 250 pages in 3 seasonal Activity Guides. In addition, the Marketing Department continues to increase public relations efforts with monthly articles for Suburban Life, "Ask the Pro" columns, and over 20 press releases. The Park District continues to experience growth in our social media outlets with 2,449 likes on Facebook (up from 1,843 in 2015), 985 Twitter followers and 241 Instagram followers since April.

| <u>Account Number</u> | <u>Description</u>                | <u>Detail Description</u>   | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-----------------------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                   |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 20<br>0               | Recreation Fund<br>Administration |   |                       |                       |                    |                      |                    |
|                       | <b>Property Tax Receipts</b>      |   |                       |                       |                    |                      |                    |
| 20 00 000 410120 0000 | Recreation Tax Levy - CY          | Includes CPI increase of 0.7% & est. new growth of 0.5%   | 771,471               | 806,662               | 892,677            | 936,937              | 974,894            |
| 20 00 000 410130 0000 | Police Protection Tax Levy- CY    |   | 1,434                 | 1,415                 | 1,500              | 1,499                | 1,500              |
| 20 00 000 410140 0000 | IMRF Tax Levy - CY                |   | 100,635               | 104,662               | 126,000            | 121,427              | 121,000            |
|                       | <b>Property Tax Receipts</b>      |   | <b>873,540</b>        | <b>912,740</b>        | <b>1,020,177</b>   | <b>1,059,863</b>     | <b>1,097,394</b>   |
|                       | <b>Other Taxes</b>                |   |                       |                       |                    |                      |                    |
| 20 00 000 415300 0000 | Personal Property Replcmnt Tax    | IDOR estimates a reduction of 10.64% in 2016-2017 due to state's misallocation  | 77,957                | 83,129                | 81,520             | 73,000               | 68,500             |
|                       | <b>Other Taxes</b>                |   | <b>77,957</b>         | <b>83,129</b>         | <b>81,520</b>      | <b>73,000</b>        | <b>68,500</b>      |
|                       | <b>Charges for Services</b>       |   |                       |                       |                    |                      |                    |
| 20 00 000 420212 0000 | Garden Plots                      |   | -                     | 1,831                 | 2,200              | 2,255                | 2,255              |
| 20 00 000 420213 0000 | Memorial Tree & Bench Program     |   | -                     | 561                   | 2,375              | 3,400                | 2,375              |
|                       | <b>Charges for Services</b>       |   | <b>-</b>              | <b>2,392</b>          | <b>4,575</b>       | <b>5,655</b>         | <b>4,630</b>       |
|                       | <b>Rentals</b>                    |   |                       |                       |                    |                      |                    |
| 20 00 000 430120 0000 | Bandshell Rent                    |   | -                     | 1,244                 | 1,300              | 1,200                | 1,200              |
| 20 00 000 430160 0000 | Field Rentals                     | District 87 Agreement - \$117,000 is the Dist 87 annual usage of GEPD amenities. \$63,000 is offset for GEPD's usage of Dist 87 amenities. This amount is shown as a field rental expense in Recreation Administration. The difference of \$54,000 is paid by District 87 for use of Newton Field Turf. | -                     | 63,000                | 63,000             | 63,000               | 63,000             |
| 20 00 000 430160 0000 | Field Rentals                     | \$54,000 also shown as a Transfer Out to Asset Replacement Fund to repay the fund for the cost of the Turf  | -                     | 54,000                | 54,000             | 54,000               | 54,000             |
| 20 00 000 430160 0000 | Field Rentals                     | Private Rentals   | 7,215                 | 1,265                 | 4,500              | 50                   | -                  |
|                       | <b>Rentals</b>                    |   | <b>7,215</b>          | <b>119,509</b>        | <b>122,800</b>     | <b>118,250</b>       | <b>118,200</b>     |
|                       | <b>Concessions</b>                |   |                       |                       |                    |                      |                    |
| 20 00 000 440400 0000 | Concessions                       |   | 1,713                 | 1,750                 | 1,500              | 1,500                | 1,500              |
|                       | <b>Concessions</b>                |   | <b>1,713</b>          | <b>1,750</b>          | <b>1,500</b>       | <b>1,500</b>         | <b>1,500</b>       |

| Account Number                | Description                | Detail Description  | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|-------------------------------|----------------------------|---|------------------|------------------|------------------|------------------|------------------|
|                               |                            |   | 2014             | 2015             |                  |                  |                  |
| <b>Interest Income</b>        |                            |   |                  |                  |                  |                  |                  |
| 20 00 000 450100 0000         | Investment Income          |   | 6,348            | 3,443            | 3,000            | 7,500            | 7,500            |
| <b>Interest Income</b>        |                            |   | <b>6,348</b>     | <b>3,443</b>     | <b>3,000</b>     | <b>7,500</b>     | <b>7,500</b>     |
| <b>Licenses &amp; Permits</b> |                            |   |                  |                  |                  |                  |                  |
| 20 00 000 460700 0000         | Boat Permits               |   | 15               | 35               | 25               | 30               | 30               |
| <b>Licenses &amp; Permits</b> |                            |   | <b>15</b>        | <b>35</b>        | <b>25</b>        | <b>30</b>        | <b>30</b>        |
| <b>Grants &amp; Donations</b> |                            |   |                  |                  |                  |                  |                  |
| 20 00 000 470230 0000         | Scholarship Fund           |   | 9,632            | 7,200            | 6,000            | 6,000            | 6,000            |
| 20 00 000 470250 0000         | Advertising & Sponsorships | Increasing sponsorship efforts. Matching expenses in 585175 | -                | -                | -                | 650              | 5,000            |
| <b>Grants &amp; Donations</b> |                            |   | <b>9,632</b>     | <b>7,200</b>     | <b>6,000</b>     | <b>6,650</b>     | <b>11,000</b>    |
| <b>Miscellaneous Income</b>   |                            |   |                  |                  |                  |                  |                  |
| 20 00 000 485255 0000         | Non-Resident Membership    |   | 473              | -                | 450              | -                | 450              |
| 20 00 000 485950 0000         | Miscellaneous Income       |   | 592              | 669              | 500              | 500              | 500              |
| <b>Miscellaneous Income</b>   |                            |   | <b>1,065</b>     | <b>669</b>       | <b>950</b>       | <b>500</b>       | <b>950</b>       |
| <b>Chargeback Revenue</b>     |                            |   |                  |                  |                  |                  |                  |
| 20 00 000 495500 0000         | Rec. Program Chargebacks   | Total Indirect Charges - Programs                           | 438,505          | 453,659          | 476,801          | 456,228          | 492,879          |
| 20 00 000 495500 0000         | Rec. Program Chargebacks   | Chargebacks - Main Street                                   | (75,000)         | (75,000)         | (75,000)         | (75,000)         | (75,000)         |
| 20 00 000 495500 0000         | Rec. Program Chargebacks   | Chargebacks - Spring Avenue                                 | (60,000)         | (60,000)         | (60,000)         | (60,000)         | (60,000)         |
| 20 00 000 495500 0000         | Rec. Program Chargebacks   | Chargebacks - Ackerman                                      | (25,163)         | (15,877)         | (15,877)         | (15,877)         | (30,069)         |
| <b>Chargeback Revenue</b>     |                            |   | <b>278,342</b>   | <b>302,782</b>   | <b>325,924</b>   | <b>305,351</b>   | <b>327,810</b>   |
| <b>Revenue Total</b>          |                            |   | <b>1,255,827</b> | <b>1,433,649</b> | <b>1,566,471</b> | <b>1,578,299</b> | <b>1,637,514</b> |

| Account Number                      | Description                  | Detail Description   | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-------------------------------------|------------------------------|--|----------------|----------------|----------------|----------------|----------------|
|                                     |                              |  | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages</b>         |                              |  |                |                |                |                |                |
| 20 00 000 510110 0000               | Full-Time Exempt Wages       |  | 536,549        | 536,038        | 576,113        | 576,113        | 648,613        |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Front Desk Secretary Assistant   | 49,920         | 46,354         | 30,000         | 30,000         | -              |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Maintenance - Part-Time  |                |                | 10,000         | 10,000         | -              |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Marketing Assistant  |                |                | 8,000          | 3,640          | 18,000         |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Archivist  |                |                | 8,500          | 5,000          | 3,000          |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Intern   |                |                | -              | 7,800          | 6,000          |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Garden Plot Labor  |                |                | 600            | 600            | 600            |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Bandshell Labor  |                |                | 900            | 900            | 900            |
| 20 00 000 510130 0000               | Part-Time Non-Exempt Wages   | Ice Skating Guards   |                |                | 1,000          | 1,000          | 1,000          |
| 20 00 000 510900 0000               | Merit Increase               |  | -              | -              | -              | -              | 38,755         |
| <b>Salaries &amp; Wages</b>         |                              |  | <b>586,469</b> | <b>582,392</b> | <b>635,113</b> | <b>635,053</b> | <b>716,868</b> |
| <b>Contractual Services - Other</b> |                              |  |                |                |                |                |                |
| 20 00 000 521150 0000               | Legal Publications           | Bid notices, Legal notices, want ads   | 77             | -              | 950            | 700            | 950            |
| 20 00 000 521160 0000               | Field Rental Expense         | Dist 87 IGA  | -              | 63,000         | 63,000         | 63,000         | 63,000         |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Postage Machine  | 21,300         | 24,372         | 750            | 750            | 750            |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Accounting Software Annual Maintenance Agreement   |                |                | 6,000          | 6,000          | 6,000          |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Additional Misc 3rd party IT support   |                |                | 7,000          | 7,000          | 7,000          |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Manage Service Provider, IT Consultant, Misc (split between Corp/Rec)                                    |                |                | 14,400         | 14,400         | 35,000         |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Electronic Work Order System   |                |                | 400            | 400            | 1,100          |
| 20 00 000 521400 0000               | Office Equipment-Contractual | Timeclock Annual Maintenance agreement (split with Recreation Fund)                                      |                |                | 1,250          | 1,250          | 1,250          |
| 20 00 000 521520 0000               | Copier Lease & Maintenance   | Qtrly Maintenance Agreement for copiers + overages   | 12,509         | 15,227         | 10,000         | 11,000         | 9,000          |
| 20 00 000 521600 0000               | Contractual Services - Other | Tech Support (phones, etc.) Website/domain renewal, On-Hold Message, Pest Control, surveys, misc. others | 3,011          | 7,679          | 8,000          | 8,000          | 8,120          |
| 20 00 000 521600 0000               | Contractual Services - Other | Network attached storage for server backup   |                |                | 1,500          | -              | -              |
| 20 00 000 521600 0000               | Contractual Services - Other |  | -              | -              | -              | -              | -              |
| 20 00 000 521630 0000               | Police & Security Protection |  | 1,500          | 1,498          | 1,500          | 1,500          | 1,500          |
| 20 00 000 521650 0000               | Marketing                    |  | 61,989         | 66,369         | 73,000         | 75,000         | 73,000         |
| 20 00 000 521700 0000               | Printing                     | Bus. cards, envelopes, letterhead, GEPD forms  | 1,596          | 2,891          | 3,500          | 3,000          | 3,500          |
| 20 00 000 521800 0000               | Postage                      | Postage for mailings, business correspondance etc.   | 4,264          | 4,894          | 4,500          | 4,000          | 4,200          |
| <b>Contractual Services - Other</b> |                              |  | <b>106,245</b> | <b>185,931</b> | <b>195,750</b> | <b>196,000</b> | <b>214,370</b> |

| Account Number                       | Description                    | Detail Description   | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|--------------------------------------|--------------------------------|--|----------------|----------------|----------------|----------------|----------------|
|                                      |                                |  | 2014           | 2015           |                |                |                |
| <b>Materials &amp; Supplies</b>      |                                |  |                |                |                |                |                |
| 20 00 000 530095 0000                | Concessions                    |  | 1,143          | 509            | 500            | 255            | 300            |
| 20 00 000 530100 0000                | Office Expense                 | Office Supplies & Misc. office necessities                   | 9,191          | 8,687          | 9,250          | 8,500          | 9,250          |
| 20 00 000 530200 0000                | Rental & Repair Office Equip   |  | 850            | 162            | 850            | 200            | 850            |
| 20 00 000 530212 0000                | Garden Plots                   |  | -              | 94             | 500            | 730            | 730            |
| 20 00 000 530213 0000                | Memorial Tree & Bench Program  |  | -              | 253            | 2,375          | 2,375          | 2,375          |
| 20 00 000 530250 0000                | Uniforms                       |  | 300            | -              | 300            | 300            | 300            |
| 20 00 000 530450 0000                | Video & Photography Expenses   |  | 299            | 260            | 300            | 300            | 300            |
| 20 00 000 530500 0000                | Fuel & Oil-Vehicles            |  | 530            | 275            | 750            | 500            | 500            |
| 20 00 000 530900 0000                | Misc. Supplies & Repairs       | 2017: Includes Party Wagon Equip/Supplies repair/replacement | -              | -              | 200            | 365            | 750            |
| <b>Materials &amp; Supplies</b>      |                                |  | <b>12,313</b>  | <b>10,240</b>  | <b>15,025</b>  | <b>13,525</b>  | <b>15,355</b>  |
| <b>Computer Soft/Hardware Equip.</b> |                                |  |                |                |                |                |                |
| 20 00 000 540550 0000                | Software/Hardware Accessories  |  | 1,352          | 1,495          | 2,000          | 2,000          | 2,000          |
| 20 00 000 540700 0000                | Computer/Technology Equipment  |  | 3,971          | 5,865          | 10,625         | 10,625         | 8,000          |
| <b>Computer Soft/Hardware Equip.</b> |                                |  | <b>5,323</b>   | <b>7,359</b>   | <b>12,625</b>  | <b>12,625</b>  | <b>10,000</b>  |
| <b>Other Equipment</b>               |                                |  |                |                |                |                |                |
| 20 00 000 541100 0000                | Office Equipment               | Misc. Office Equipment                                       | 1,500          | 997            | 1,500          | 1,200          | 1,500          |
| 20 00 000 541250 0000                | Recreational Equipment         |  | 2,521          | 520            | 2,000          | 1,700          | 3,000          |
| <b>Other Equipment</b>               |                                |  | <b>4,021</b>   | <b>1,517</b>   | <b>3,500</b>   | <b>2,900</b>   | <b>4,500</b>   |
| <b>Employment Expenses</b>           |                                |  |                |                |                |                |                |
| 20 00 000 565100 0000                | Employee Health Insurance      |  | 83,106         | 97,767         | 130,000        | 130,000        | 150,000        |
| 20 00 000 565320 0000                | FICA & Medicare Expense        | Review 2016 estimate after next payroll                      | 170,713        | 177,600        | 188,700        | 190,000        | 197,040        |
| 20 00 000 565325 0000                | IMRF Expense                   | Estimated 2.6% rate increase for 2017                        | 125,721        | 123,676        | 131,000        | 130,000        | 139,616        |
| <b>Employment Expenses</b>           |                                |  | <b>379,540</b> | <b>399,043</b> | <b>449,700</b> | <b>450,000</b> | <b>486,656</b> |
| <b>Utilities</b>                     |                                |  |                |                |                |                |                |
| 20 00 000 570100 0000                | Electricity                    |  | 25,401         | 25,728         | 30,000         | 29,500         | 29,500         |
| 20 00 000 570300 0000                | Telephone/Internet - Service   |  | 23,784         | 22,835         | 24,000         | 25,000         | 25,000         |
| 20 00 000 570400 0000                | Water & Sewer Fees             | Estimated rate increase of 1.5 % in 2017                     | 37,094         | 9,019          | 40,000         | 30,000         | 30,450         |
| <b>Utilities</b>                     |                                |  | <b>86,279</b>  | <b>57,582</b>  | <b>94,000</b>  | <b>84,500</b>  | <b>84,950</b>  |
| <b>Capital</b>                       |                                |  |                |                |                |                |                |
| 20 00 000 575100 0000                | Capital Administration Expense |  | 3,305          | 6,500          | 6,500          | -              | -              |
| <b>Capital</b>                       |                                |  | <b>3,305</b>   | <b>6,500</b>   | <b>6,500</b>   | <b>-</b>       | <b>-</b>       |
| <b>Miscellaneous Expenses</b>        |                                |  |                |                |                |                |                |
| 20 00 000 585100 0000                | Commissioners' Expense         |  | 4,317          | 3,614          | 2,320          | 2,320          | 2,320          |
| 20 00 000 585100 0000                | Commissioners' Expense         | Granicus fees will increase by 3% in 2017                    | -              | -              | 3,180          | 3,180          | 3,275          |

| Account Number        | Description                    | Detail Description                             | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget        |
|-----------------------|--------------------------------|--|------------------|------------------|------------------|------------------|--------------------|
|                       |                                |  | 2014             | 2015             |                  |                  |                    |
| 20 00 000 585101 0000 | Commissioners' - Training & Ed | Seminars/Conferences                           | -                | -                | 500              | 500              | 500                |
| 20 00 000 585150 0000 | Donations & Support            |  | -                | 448              | 500              | 500              | 500                |
| 20 00 000 585175 0000 | Advertising & Sponsorships     | Offset by Revenue in 20-00-000-470250          | -                | -                | -                | -                | 5,000              |
| 20 00 000 585201 0000 | Conference Expense - Staff     |  | 3,328            | 2,077            | 4,600            | 2,750            | 4,600              |
| 20 00 000 585202 0000 | Continuing Education - Staff   |  | 188              | 758              | 1,000            | 1,000            | 1,000              |
| 20 00 000 585203 0000 | Education Reimbursement -Staff |  | -                | -                | 1,500            | -                | 1,500              |
| 20 00 000 585250 0000 | Meetings Dues & Subscriptions  |  | 7,286            | 7,825            | 8,000            | 4,500            | 4,500              |
| 20 00 000 585270 0000 | Employee Travel Reimbursement  |  | 1,543            | 1,940            | 2,600            | 2,000            | 2,600              |
| 20 00 000 585290 0000 | Staff Recognition & Awards     |  | 1,758            | 1,622            | 2,000            | 1,500            | 2,000              |
| 20 00 000 585800 0000 | Public Relations               |  | 856              | 698              | 750              | 750              | 750                |
| 20 00 000 585950 0000 | Registration Processing Fees   |  | 78,818           | 94,581           | 146,595          | 146,000          | 153,183            |
| 20 00 000 585980 0000 | Scholarship                    |  | 33,193           | 28,457           | 36,000           | 31,000           | 31,000             |
| 20 00 000 585985 0000 | Board/Employee Discount        |  | 6,476            | 7,411            | 8,000            | 8,000            | 8,000              |
| 20 00 000 585990 0000 | Contingency                    |  | 12,210           | 675              | 6,000            | 6,000            | 6,000              |
|                       | <b>Miscellaneous Expenses</b>  |  | <b>149,973</b>   | <b>150,105</b>   | <b>223,545</b>   | <b>210,000</b>   | <b>226,728</b>     |
|                       | <b>Transfers Out</b>           |  |                  |                  |                  |                  |                    |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - ARF - General Asset Replacement | 706,768          | 200,000          | 700,000          | 700,000          | 950,000            |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - ARF - Vehicle & Equipment       |                  | 61,083           | 64,853           | 64,853           | 66,978             |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - Corporate Fund - Chargebacks    |                  | 40,000           | 40,000           | 40,000           | 40,000             |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - Corporate Fund - Liability W/C  |                  | 9,000            | 9,000            | 9,000            | 9,000              |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - Parks Department - Chargebacks  |                  | 25,824           | 25,824           | 25,824           | 26,874             |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - ARF - Memorial Turf Rental      |                  | 20,000           | 20,000           | 20,000           | 20,000             |
| 20 00 000 590900 0000 | Fund Transfer Out              | Transfer Out - ARF - Newton Turf Rental        |                  | 54,000           | 54,000           | 54,000           | 54,000             |
|                       | <b>Transfers Out</b>           |  | <b>706,768</b>   | <b>409,907</b>   | <b>913,677</b>   | <b>913,677</b>   | <b>1,166,852</b>   |
| <b>Expense Total</b>  |                                |  | <b>2,040,235</b> | <b>1,810,576</b> | <b>2,549,435</b> | <b>2,518,280</b> | <b>2,926,279</b>   |
| <b>0</b>              | <b>Administration</b>          |  | <b>(784,408)</b> | <b>(376,927)</b> | <b>(982,964)</b> | <b>(939,981)</b> | <b>(1,288,766)</b> |



# 2017 Budget Highlights

## Recreation Fund - Programs



- Projected to end FY2016 with a net surplus exceeding \$859,000, an increase of \$70,000 from FY2015. The proposed 2017 Budget is projected to end the year with a net surplus of over \$880,000. Fees for the programs are determined after all the expenses are calculated. Programs that could afford a fee increase or cut back in expenses are budgeted to make 25% in the FY 2017 budget.
- A large portion of expenses in every program are the indirect expenses, reflected under the “miscellaneous” category of the budget. Over \$492,000 is budgeted as expenses in the programs for 2017, an increase of \$36,000 from FY2016. This budgeted amount is reflected as revenue in the recreation administration section of the budget.
- The Programs portion of the budget is essentially divided into six areas including: Athletics, Art and Crafts, Fitness and Dance, General Recreation, Senior Citizens and Special Events. Highlights from various programs in the FY 2016 budget include:
  - The Athletics program area provides the largest net revenue generated in the Park District. Athletic programs are projected to net over \$540,000 in 2016 and proposed to net \$556,000 in 2017. Over \$170,000 of net revenue is generated from the numerous Soccer programs offered throughout the year. The remaining large Athletic programs remain strong in their revenues and participation numbers including Golden Eagles Football, Youth Baseball, Lacrosse and Field Hockey. Girls Softball is experiencing a surge in growth and the Summer Tennis program saw over 100 new participants with the help of the Part-time Tennis/Platform Tennis professional. The HS summer camps continue to grow in participation and revenue.

○ The General Recreation program area is the second largest net revenue generated in the Park  
2017 Budget - Approved December 13, 2016

# 2017 Budget Highlights

## Recreation Fund - Programs

District with projected net revenues reaching over \$269,000 in 2016 and \$276,951 is proposed in 2017. The largest program in this area is the year round Preschool education program, projected to net \$103,000 which is lower than the budget due to a drop in enrollment for the Kindergarten Enrichment classes and lower class numbers in different rooms. Based on our 2+ numbers, it anticipated to return back to higher numbers in the 2017/2018 school year. Another area that showed large increases was the summer camps, both Camp Caravan and Turf and Surf. Both camps had their highest registration numbers in many years.

- Arts and Crafts, dance and senior programs continue to remain steady or grow in most areas. Some of larger programs in these areas include dance, nature programs, Contractual programs such as Cool Science and Bricks for Kidz, as well as music classes and parent/tot classes. Plans for increased trips with the new bus and additional co-operative classes among other park districts are being planned for 2017.
- Special events remain some of the District's most popular activities and encompass the District's smallest budgets. In the free events that offered to the public including Poochapalooza, Family Fun Night, Regatta, Movies and Concerts in the Parks draw large crowds and operated on a tight budget. Staff works to secure sponsorships for the various events to offset expenses. New boating activities and continued events in the neighborhood parks are some of the many activities planned for 2017.
- As reflected in the Administration area of the proposed 2017 budget, a new full time recreation supervisor is proposed for the Recreation Department. This new position will assist staff with adding new programs and events for the Park District. Since 2013, the athletic revenue has grown by 21% due to the expansion of the fall baseball and softball, soccer clinics and camps, preschool soccer and academy programs, lacrosse off-season training, high school field hockey teams and rugby teams. The upcoming 2017 budget reflects new and expanded programs including: futsal, additional adult leagues in softball and basketball, expansion of the youth volleyball programs, addition of instructional classes for the various youth athletic leagues, as well more tournaments in the different sports. In addition to new programming, this position will also allow more time to improve and enhance the quality of the existing programs.

**2017 INDIRECTS**

ACCOUNT NAME: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

**A. BUILDING USE** Room usage at MSRC or Boathouse or SARC = \$46/hour  
 ASFC usage: BB Court 30.00; Full Turf 230.00; 1/2 Turf 120.00; MTG Room Sm. 30.00 Lge 50.00

| RATE                       | # HOURS | # DAYS | # WEEKS | # TERMS | TOTAL |
|----------------------------|---------|--------|---------|---------|-------|
| \$ 46.00                   |         |        |         |         | \$ -  |
|                            |         |        |         |         | \$ -  |
|                            |         |        |         |         | \$ -  |
| 50% of Facility Usage Cost |         |        |         |         | \$ -  |

Field usage: Newton, Village Green, and/or Ackerman = \$13.00 hour

| RATE     | # HOURS | # DAYS | # WEEKS | # TERMS | TOTAL |
|----------|---------|--------|---------|---------|-------|
| \$ 13.00 |         |        |         |         | \$ -  |
| \$ 13.00 |         |        |         |         | \$ -  |

**B. TOTAL FACILITY USAGE COST** \$ -

**C. PRINTING & BROCHURES** TOTAL

1/6 OF PAGE \$88.00 PER PROGRAM PER ISSUE  
 1/2 OF PAGE \$264.00 PER PROGRAM PER ISSUE  
 FULL PAGE ENTRY \$528.00 PER PROGRAM PER ISSUE

| RATE | # OF PAGES | # OF ISSUES | TOTAL |
|------|------------|-------------|-------|
|      | 0          | 0           | \$ -  |

**D. ACTIVENET REGISTRATION FEE**

| Program Fee         | Cost     |
|---------------------|----------|
| < \$49.99           | \$ -     |
| \$50.00 - \$99.99   | \$ 2.50  |
| \$100.00 - \$199.99 | \$ 4.50  |
| \$200.00 - \$499.99 | \$ 9.00  |
| \$500.00 +          | \$ 16.50 |

| # Participants | Fee | TOTAL |
|----------------|-----|-------|
|                |     | \$ -  |

**E. REGISTRATION/CLERICAL STAFF**

| # PARTICIPANTS | # SESSIONS | TOTAL |
|----------------|------------|-------|
| \$1.75         |            | \$ -  |

**F. SERVICE CHARGE 2% OF TOTAL REVENUE**

| PROGRAM REVENUE | TOTAL |
|-----------------|-------|
| 2%              | \$ -  |

**G. SUPERVISOR'S SALARY**

**H. FIELD MAINTENANCE** SPORTS PROGRAMS ONLY

| SURCHARGE PER | # PARTICIPANTS | # SESSIONS | TOTAL |
|---------------|----------------|------------|-------|
| \$6.00        |                |            | \$ -  |

**I. TOTAL INDIRECT COST (C THROUGH H)** \$ -

**TOTAL INDIRECT COST (B & I)** **\$0.00**

PLEASE ADD THIS EXPENSE TO 2020XX-595XXX ON YOUR BUDGET WORKSHEET.  
 THE GOAL IS TO HAVE ALL PROGRAMS GENERATE A **25%** PROFIT AFTER COVERING ALL DIRECT AND OVERHEAD CHARGES.

# Program Summary Report

## Athletics

|                   |    |     |        |      | Actual History               | Actual History |               |               |               |          |
|-------------------|----|-----|--------|------|------------------------------|----------------|---------------|---------------|---------------|----------|
|                   |    |     |        |      | 2014                         | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |          |
| 20                | 21 | 000 | 425100 | 1101 | Adult Softball               | 4,575          | 4,325         | 4,450         | 5,725         | 9,925    |
| 20                | 21 | 000 | 515500 | 1101 | Adult Softball               | (650)          | (585)         | (655)         | (881)         | (1,518)  |
| 20                | 21 | 000 | 525500 | 1101 | Adult Softball               | (2,159)        | (1,835)       | (2,107)       | (1,894)       | (4,120)  |
| 20                | 21 | 000 | 535500 | 1101 | Adult Softball               | (351)          | -             | (220)         | (170)         | (320)    |
| 20                | 21 | 000 | 595500 | 1101 | Adult Softball               | (1,290)        | (1,292)       | (1,292)       | (1,292)       | (2,064)  |
| <b>1101 Total</b> |    |     |        |      | <b>126</b>                   | <b>613</b>     | <b>176</b>    | <b>1,488</b>  | <b>1,903</b>  |          |
| 20                | 21 | 000 | 425100 | 1102 | Adult Fall Softball          | 3,400          | 3,900         | 4,150         | 4,800         | 7,400    |
| 20                | 21 | 000 | 515500 | 1102 | Adult Fall Softball          | (466)          | (639)         | (546)         | (633)         | (1,055)  |
| 20                | 21 | 000 | 525500 | 1102 | Adult Fall Softball          | (1,470)        | (1,484)       | (1,747)       | (1,937)       | (3,062)  |
| 20                | 21 | 000 | 535500 | 1102 | Adult Fall Softball          | (351)          | -             | (200)         | (170)         | (250)    |
| 20                | 21 | 000 | 595500 | 1102 | Adult Fall Softball          | (966)          | (1,208)       | (1,208)       | (1,208)       | (1,698)  |
| <b>1102 Total</b> |    |     |        |      | <b>148</b>                   | <b>569</b>     | <b>449</b>    | <b>853</b>    | <b>1,335</b>  |          |
| 20                | 21 | 000 | 425100 | 1111 | Girl's Softball              | 38,290         | 42,102        | 45,050        | 55,386        | 58,705   |
| 20                | 21 | 000 | 515500 | 1111 | Girl's Softball              | (3,175)        | (233)         | (2,500)       | (65)          | (2,500)  |
| 20                | 21 | 000 | 525500 | 1111 | Girl's Softball              | (3,999)        | (8,402)       | (6,790)       | (11,372)      | (10,365) |
| 20                | 21 | 000 | 535500 | 1111 | Girl's Softball              | (9,285)        | (13,842)      | (13,664)      | (18,467)      | (18,616) |
| 20                | 21 | 000 | 595500 | 1111 | Girl's Softball              | (12,223)       | (10,529)      | (10,088)      | (10,088)      | (12,548) |
| <b>1111 Total</b> |    |     |        |      | <b>9,608</b>                 | <b>9,098</b>   | <b>12,008</b> | <b>15,394</b> | <b>14,676</b> |          |
| 20                | 21 | 000 | 425100 | 1112 | Girl's Traveling Softball    | 35,045         | 47,094        | 43,650        | 45,952        | 45,900   |
| 20                | 21 | 000 | 515500 | 1112 | Girl's Traveling Softball    | (460)          | (1,343)       | (1,500)       | (168)         | (1,500)  |
| 20                | 21 | 000 | 525500 | 1112 | Girl's Traveling Softball    | (18,629)       | (17,410)      | (22,066)      | (25,272)      | (24,555) |
| 20                | 21 | 000 | 535500 | 1112 | Girl's Traveling Softball    | (9,074)        | (10,022)      | (2,000)       | (2,326)       | (2,000)  |
| 20                | 21 | 000 | 595500 | 1112 | Girl's Traveling Softball    | (5,238)        | (4,879)       | (6,308)       | (6,308)       | (6,370)  |
| <b>1112 Total</b> |    |     |        |      | <b>1,643</b>                 | <b>13,440</b>  | <b>11,776</b> | <b>11,878</b> | <b>11,475</b> |          |
| 20                | 21 | 000 | 425100 | 1113 | Girl's Softball Tournament   | 18,883         | 14,665        | 24,500        | 15,935        | 24,500   |
| 20                | 21 | 000 | 515500 | 1113 | Girl's Softball Tournament   | (6,440)        | (1,625)       | (3,600)       | (2,973)       | (3,600)  |
| 20                | 21 | 000 | 525500 | 1113 | Girl's Softball Tournament   | (1,244)        | (6,721)       | (8,423)       | (7,075)       | (8,423)  |
| 20                | 21 | 000 | 535500 | 1113 | Girl's Softball Tournament   | (9,424)        | (2,511)       | (5,995)       | (705)         | (7,295)  |
| 20                | 21 | 000 | 595500 | 1113 | Girl's Softball Tournament   | (3,808)        | (3,808)       | (5,182)       | (5,182)       | (5,182)  |
| <b>1113 Total</b> |    |     |        |      | <b>(2,032)</b>               | <b>-</b>       | <b>1,300</b>  | <b>1</b>      | <b>-</b>      |          |
| 20                | 21 | 000 | 525500 | 1114 | GEGSA Tournament Concessions | -              | -             | -             | -             | -        |
| 20                | 21 | 000 | 535500 | 1114 | GEGSA Tournament Concessions | (717)          | -             | -             | -             | -        |
| <b>1114 Total</b> |    |     |        |      | <b>(717)</b>                 | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      |          |
| 20                | 21 | 000 | 425100 | 1115 | Pitching Clinic              | 2,346          | 3,330         | 2,900         | 3,600         | 3,200    |
| 20                | 21 | 000 | 515500 | 1115 | Pitching Clinic              | (1,500)        | (3,094)       | (2,175)       | (2,700)       | (2,400)  |
| 20                | 21 | 000 | 595500 | 1115 | Pitching Clinic              | (436)          | (436)         | (447)         | (447)         | (460)    |
| <b>1115 Total</b> |    |     |        |      | <b>410</b>                   | <b>(200)</b>   | <b>278</b>    | <b>453</b>    | <b>340</b>    |          |

# Program Summary Report

## Athletics

|                   |    |     |        |      | Actual History              | Actual History |                |               |               |           |
|-------------------|----|-----|--------|------|-----------------------------|----------------|----------------|---------------|---------------|-----------|
|                   |    |     |        |      | 2014                        | 2015           | 2016 Budget    | 2016 Estimate | 2017 Budget   |           |
| 20                | 21 | 000 | 425100 | 1116 | GEGSA Fundraising           | 24,008         | 3,740          | 10,000        | 1,206         | 2,500     |
| 20                | 21 | 000 | 525500 | 1116 | GEGSA Fundraising           | -              | -              | (9,625)       | -             | (2,125)   |
| 20                | 21 | 000 | 535500 | 1116 | GEGSA Fundraising           | (13,813)       | (3,740)        | (375)         | (1,206)       | (375)     |
| <b>1116 Total</b> |    |     |        |      | <b>10,196</b>               | <b>-</b>       | <b>-</b>       | <b>0</b>      | <b>-</b>      |           |
| 20                | 21 | 000 | 425100 | 1120 | House Soccer                | 104,136        | 104,739        | 111,875       | 109,717       | 117,275   |
| 20                | 21 | 000 | 515500 | 1120 | House Soccer                | (15,483)       | (10,950)       | (5,280)       | (1,750)       | (2,400)   |
| 20                | 21 | 000 | 525500 | 1120 | House Soccer                | (7,272)        | (13,356)       | (26,600)      | (22,000)      | (23,144)  |
| 20                | 21 | 000 | 535500 | 1120 | House Soccer                | (35,877)       | (28,826)       | (27,000)      | (27,500)      | (28,590)  |
| 20                | 21 | 000 | 595500 | 1120 | House Soccer                | (27,801)       | (24,281)       | (25,017)      | (25,017)      | (26,055)  |
| <b>1120 Total</b> |    |     |        |      | <b>17,703</b>               | <b>27,325</b>  | <b>27,978</b>  | <b>33,450</b> | <b>37,086</b> |           |
| 20                | 21 | 000 | 425100 | 1121 | Indoor Soccer Leagues       | -              | 122,159        | 148,600       | 129,326       | 139,100   |
| 20                | 21 | 000 | 515500 | 1121 | Indoor Soccer Leagues       | -              | (12,997)       | (7,260)       | (3,953)       | (6,749)   |
| 20                | 21 | 000 | 525500 | 1121 | Indoor Soccer Leagues       | -              | (109,027)      | (112,564)     | (88,308)      | (98,150)  |
| 20                | 21 | 000 | 535500 | 1121 | Indoor Soccer Leagues       | -              | -              | (1,890)       | (1,879)       | (1,890)   |
| <b>1121 Total</b> |    |     |        |      | <b>-</b>                    | <b>135</b>     | <b>26,886</b>  | <b>35,186</b> | <b>32,311</b> |           |
| 20                | 21 | 000 | 425100 | 1125 | Lakers Soccer Tournament    | 129,604        | 91,527         | 88,800        | 88,800        | 93,245    |
| 20                | 21 | 000 | 515500 | 1125 | Lakers Soccer Tournament    | (14,210)       | (389)          | (960)         | (960)         | (2,880)   |
| 20                | 21 | 000 | 525500 | 1125 | Lakers Soccer Tournament    | (85,582)       | (36,979)       | (67,845)      | (67,844)      | (65,483)  |
| 20                | 21 | 000 | 535500 | 1125 | Lakers Soccer Tournament    | (20,229)       | (17,683)       | (9,100)       | (9,100)       | (9,450)   |
| 20                | 21 | 000 | 595500 | 1125 | Lakers Soccer Tournament    | (9,583)        | (9,583)        | (10,896)      | (10,896)      | (10,892)  |
| <b>1125 Total</b> |    |     |        |      | <b>-</b>                    | <b>26,893</b>  | <b>-</b>       | <b>-</b>      | <b>4,540</b>  |           |
| 20                | 21 | 000 | 425100 | 1126 | Future Pros                 | 37,484         | 34,903         | 33,975        | 33,975        | 49,725    |
| 20                | 21 | 000 | 525500 | 1126 | Future Pros                 | (20,690)       | (20,468)       | (17,674)      | (17,674)      | (24,379)  |
| 20                | 21 | 000 | 595500 | 1126 | Future Pros                 | (6,189)        | (5,491)        | (10,294)      | (10,294)      | (10,346)  |
| <b>1126 Total</b> |    |     |        |      | <b>10,605</b>               | <b>8,943</b>   | <b>6,007</b>   | <b>6,007</b>  | <b>15,000</b> |           |
| 20                | 21 | 000 | 425100 | 1127 | GE Lakers Futbol Club       | 459,007        | 483,457        | 444,160       | 381,640       | 439,020   |
| 20                | 21 | 000 | 515500 | 1127 | GE Lakers Futbol Club       | (12,632)       | (4,558)        | (7,280)       | (1,664)       | -         |
| 20                | 21 | 000 | 525500 | 1127 | GE Lakers Futbol Club       | (310,335)      | (360,245)      | (275,508)     | (244,008)     | (311,175) |
| 20                | 21 | 000 | 535500 | 1127 | GE Lakers Futbol Club       | (8,630)        | (23,675)       | (11,575)      | (7,500)       | (7,900)   |
| 20                | 21 | 000 | 595500 | 1127 | GE Lakers Futbol Club       | (34,910)       | (33,270)       | (38,907)      | (31,377)      | (34,485)  |
| <b>1127 Total</b> |    |     |        |      | <b>92,500</b>               | <b>61,709</b>  | <b>110,890</b> | <b>97,092</b> | <b>85,460</b> |           |
| 20                | 21 | 000 | 425100 | 1128 | GE Lakers Sponsor/Fundraise | -              | -              | -             | -             | -         |
| <b>1128 Total</b> |    |     |        |      | <b>-</b>                    | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>      |           |
| 20                | 21 | 000 | 425100 | 1130 | Tournament                  | 54,136         | 41,572         | 40,000        | 34,921        | 40,000    |
| 20                | 21 | 000 | 515500 | 1130 | Tournament                  | (7,078)        | (5,497)        | (10,000)      | (13,000)      | (10,000)  |
| 20                | 21 | 000 | 525500 | 1130 | Tournament                  | (4,306)        | (1,595)        | (8,000)       | (2,196)       | (8,000)   |
| 20                | 21 | 000 | 535500 | 1130 | Tournament                  | (3,304)        | (2,441)        | (3,000)       | (3,000)       | (3,000)   |
| <b>1130 Total</b> |    |     |        |      | <b>39,449</b>               | <b>32,039</b>  | <b>19,000</b>  | <b>16,725</b> | <b>19,000</b> |           |

# Program Summary Report

## Athletics

|                   |    |     |        |      | Actual History                 | Actual History |               |               |               |           |
|-------------------|----|-----|--------|------|--------------------------------|----------------|---------------|---------------|---------------|-----------|
|                   |    |     |        |      | 2014                           | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |           |
| 20                | 21 | 000 | 425100 | 1140 | Men's Basketball               | 4,597          | 12,582        | 11,850        | 11,858        | 15,450    |
| 20                | 21 | 000 | 515500 | 1140 | Men's Basketball               | (1,536)        | (1,691)       | (1,720)       | (1,184)       | (2,741)   |
| 20                | 21 | 000 | 525500 | 1140 | Men's Basketball               | (5,592)        | (6,731)       | (7,087)       | (5,553)       | (7,849)   |
| 20                | 21 | 000 | 535500 | 1140 | Men's Basketball               | -              | -             | (246)         | (200)         | (246)     |
| 20                | 21 | 000 | 595500 | 1140 | Men's Basketball               | (1,746)        | (2,219)       | (2,429)       | (2,429)       | (2,501)   |
| <b>1140 Total</b> |    |     |        |      | <b>(4,278)</b>                 | <b>1,941</b>   | <b>368</b>    | <b>2,492</b>  | <b>2,113</b>  |           |
| 20                | 21 | 000 | 425100 | 1141 | Youth Basketball               | 61,015         | 67,160        | 65,450        | 70,044        | 69,300    |
| 20                | 21 | 000 | 515500 | 1141 | Youth Basketball               | (10,183)       | (8,945)       | (11,980)      | (12,000)      | (11,536)  |
| 20                | 21 | 000 | 525500 | 1141 | Youth Basketball               | (9,604)        | (11,002)      | (12,987)      | (12,832)      | (11,625)  |
| 20                | 21 | 000 | 535500 | 1141 | Youth Basketball               | (10,374)       | (10,260)      | (10,222)      | (10,867)      | (10,286)  |
| 20                | 21 | 000 | 595500 | 1141 | Youth Basketball               | (14,967)       | (14,743)      | (14,703)      | (14,703)      | (14,780)  |
| <b>1141 Total</b> |    |     |        |      | <b>15,888</b>                  | <b>22,210</b>  | <b>15,558</b> | <b>19,642</b> | <b>21,073</b> |           |
| 20                | 21 | 000 | 425100 | 1144 | Basketball Camps               | 23,330         | 22,058        | 17,350        | 21,247        | 22,470    |
| 20                | 21 | 000 | 515500 | 1144 | Basketball Camps               | (7,702)        | (10,500)      | (7,330)       | (11,573)      | (10,585)  |
| 20                | 21 | 000 | 525500 | 1144 | Basketball Camps               | (4,668)        | (2,091)       | (2,695)       | (1,448)       | (2,695)   |
| 20                | 21 | 000 | 535500 | 1144 | Basketball Camps               | (2,163)        | (1,781)       | (1,750)       | (796)         | (1,750)   |
| 20                | 21 | 000 | 595500 | 1144 | Basketball Camps               | 461            | (1,767)       | (2,055)       | (2,055)       | (2,525)   |
| <b>1144 Total</b> |    |     |        |      | <b>9,257</b>                   | <b>5,918</b>   | <b>3,520</b>  | <b>5,375</b>  | <b>4,915</b>  |           |
| 20                | 21 | 000 | 425100 | 1145 | GBW Summer Camps               | 155,911        | 167,529       | 165,607       | 181,181       | 181,181   |
| 20                | 21 | 000 | 515500 | 1145 | GBW Summer Camps               | (108,719)      | (109,678)     | (111,548)     | (121,639)     | (121,639) |
| 20                | 21 | 000 | 525500 | 1145 | GBW Summer Camps               | (17,787)       | (23,117)      | (23,117)      | (26,021)      | (25,721)  |
| 20                | 21 | 000 | 535500 | 1145 | GBW Summer Camps               | (3,323)        | (5,101)       | (5,101)       | (5,338)       | (5,638)   |
| 20                | 21 | 000 | 595500 | 1145 | GBW Summer Camps               | (1,000)        | (1,000)       | (1,000)       | (1,000)       | (1,000)   |
| <b>1145 Total</b> |    |     |        |      | <b>25,082</b>                  | <b>28,634</b>  | <b>24,841</b> | <b>27,183</b> | <b>27,183</b> |           |
| 20                | 21 | 000 | 425100 | 1146 | GBS Summer Camps               | 114,959        | 106,386       | 107,405       | 96,991        | 97,741    |
| 20                | 21 | 000 | 515500 | 1146 | GBS Summer Camps               | (60,447)       | (57,178)      | (57,628)      | (55,199)      | (55,199)  |
| 20                | 21 | 000 | 525500 | 1146 | GBS Summer Camps               | (36,809)       | (32,698)      | (33,698)      | (25,480)      | (25,480)  |
| 20                | 21 | 000 | 535500 | 1146 | GBS Summer Camps               | (6,028)        | (3,039)       | (3,039)       | (3,446)       | (3,446)   |
| 20                | 21 | 000 | 595500 | 1146 | GBS Summer Camps               | (1,000)        | (1,000)       | (1,000)       | (1,000)       | (1,000)   |
| <b>1146 Total</b> |    |     |        |      | <b>10,675</b>                  | <b>12,470</b>  | <b>12,040</b> | <b>11,865</b> | <b>12,616</b> |           |
| 20                | 21 | 000 | 425100 | 1148 | Sports Clinics                 | 10,769         | 33            | -             | 1,552         | -         |
| 20                | 21 | 000 | 525500 | 1148 | Sports Clinics                 | -              | -             | -             | (1,242)       | -         |
| <b>1148 Total</b> |    |     |        |      | <b>10,769</b>                  | <b>33</b>      | <b>-</b>      | <b>310</b>    | <b>-</b>      |           |
| 20                | 21 | 000 | 425100 | 1149 | Golden Eagle Cheer Fundraising | 8,641          | 6,826         | 9,000         | 12,446        | 10,000    |
| 20                | 21 | 000 | 525500 | 1149 | Golden Eagle Cheer Fundraising | -              | (2,113)       | (2,750)       | (8,733)       | (3,750)   |
| 20                | 21 | 000 | 535500 | 1149 | Golden Eagle Cheer Fundraising | (2,606)        | (4,713)       | (6,250)       | (3,713)       | (6,250)   |
| <b>1149 Total</b> |    |     |        |      | <b>6,034</b>                   | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>      |           |

# Program Summary Report

## Athletics

|                   |    |     |        |      |                             | Actual History | Actual History |             |               |             |
|-------------------|----|-----|--------|------|-----------------------------|----------------|----------------|-------------|---------------|-------------|
|                   |    |     |        |      |                             | 2014           | 2015           | 2016 Budget | 2016 Estimate | 2017 Budget |
| 20                | 21 | 000 | 425100 | 1160 | Football Fundraising        | 29,821         | 9,773          | 40,850      | 36,000        | 39,600      |
| 20                | 21 | 000 | 525500 | 1160 | Football Fundraising        | (14,956)       | (5,524)        | (14,285)    | (4,550)       | (17,910)    |
| 20                | 21 | 000 | 535500 | 1160 | Football Fundraising        | (14,865)       | (4,250)        | (13,930)    | (17,961)      | (12,950)    |
| <b>1160 Total</b> |    |     |        |      |                             | -              | -              | 12,635      | 13,489        | 8,740       |
| 20                | 21 | 000 | 425100 | 1161 | Football Youth Tackle       | 104,954        | 114,996        | 101,250     | 100,111       | 104,125     |
| 20                | 21 | 000 | 525500 | 1161 | Football Youth Tackle       | (20,710)       | (30,703)       | (21,650)    | (21,650)      | (19,875)    |
| 20                | 21 | 000 | 535500 | 1161 | Football Youth Tackle       | (39,061)       | (41,012)       | (50,885)    | (50,885)      | (50,670)    |
| 20                | 21 | 000 | 595500 | 1161 | Football Youth Tackle       | (18,057)       | (17,035)       | (16,038)    | (16,038)      | (16,289)    |
| <b>1161 Total</b> |    |     |        |      |                             | 27,126         | 26,246         | 12,677      | 11,538        | 17,291      |
| 20                | 21 | 000 | 425100 | 1162 | Golden Eagles Jamboree      | 3,957          | 4,599          | 13,500      | 4,367         | 8,000       |
| 20                | 21 | 000 | 525500 | 1162 | Golden Eagles Jamboree      | (2,340)        | (1,768)        | (4,764)     | (1,465)       | (3,564)     |
| 20                | 21 | 000 | 535500 | 1162 | Golden Eagles Jamboree      | (1,617)        | (2,832)        | (7,950)     | (2,116)       | (3,650)     |
| 20                | 21 | 000 | 595500 | 1162 | Golden Eagles Jamboree      | -              | -              | (786)       | (786)         | (786)       |
| <b>1162 Total</b> |    |     |        |      |                             | 0              | -              | -           | (0)           | -           |
| 20                | 21 | 000 | 425100 | 1163 | Golden Eagles Concession    | 897            | 1,245          | 6,000       | 6,000         | 6,000       |
| 20                | 21 | 000 | 525500 | 1163 | Golden Eagles Concession    | -              | (255)          | (3,000)     | (3,000)       | (3,000)     |
| 20                | 21 | 000 | 535500 | 1163 | Golden Eagles Concession    | (897)          | (990)          | (3,000)     | (3,000)       | (3,000)     |
| <b>1163 Total</b> |    |     |        |      |                             | -              | -              | -           | -             | -           |
| 20                | 21 | 000 | 425100 | 1164 | Eagle Wear                  | 4,193          | 4,654          | 5,000       | 2,750         | 5,000       |
| 20                | 21 | 000 | 525500 | 1164 | Eagle Wear                  | -              | -              | (1,000)     | -             | (1,000)     |
| 20                | 21 | 000 | 535500 | 1164 | Eagle Wear                  | (4,193)        | (4,654)        | (4,000)     | (2,750)       | (4,000)     |
| <b>1164 Total</b> |    |     |        |      |                             | -              | -              | -           | -             | -           |
| 20                | 21 | 000 | 425100 | 1165 | Football Legacy Fundraising | -              | -              | -           | -             | -           |
| <b>1165 Total</b> |    |     |        |      |                             | -              | -              | -           | -             | -           |
| 20                | 21 | 000 | 425100 | 1170 | Youth Gymnastics            | 87,443         | 105,493        | 94,705      | 106,807       | 116,380     |
| 20                | 21 | 000 | 515500 | 1170 | Youth Gymnastics            | (27,981)       | (36,512)       | (32,396)    | (37,975)      | (40,600)    |
| 20                | 21 | 000 | 525500 | 1170 | Youth Gymnastics            | (4,977)        | (10,661)       | (5,000)     | (5,581)       | -           |
| 20                | 21 | 000 | 535500 | 1170 | Youth Gymnastics            | (1,272)        | (2,242)        | (5,295)     | (3,614)       | (15,295)    |
| 20                | 21 | 000 | 595500 | 1170 | Youth Gymnastics            | (14,774)       | (16,008)       | (16,239)    | (16,239)      | (16,587)    |
| <b>1170 Total</b> |    |     |        |      |                             | 38,439         | 40,070         | 35,775      | 43,398        | 43,898      |
| 20                | 21 | 000 | 425100 | 1171 | Girl's Field Hockey         | 46,401         | 55,875         | 59,000      | 59,743        | 63,350      |
| 20                | 21 | 000 | 515500 | 1171 | Girl's Field Hockey         | (13,502)       | (12,828)       | (15,000)    | (15,000)      | (15,000)    |
| 20                | 21 | 000 | 525500 | 1171 | Girl's Field Hockey         | (2,949)        | (4,432)        | (5,000)     | (5,000)       | (5,000)     |
| 20                | 21 | 000 | 535500 | 1171 | Girl's Field Hockey         | (8,489)        | (7,484)        | (8,000)     | (8,000)       | (10,673)    |
| 20                | 21 | 000 | 595500 | 1171 | Girl's Field Hockey         | (7,503)        | (14,270)       | (16,277)    | (16,277)      | (16,325)    |
| <b>1171 Total</b> |    |     |        |      |                             | 13,958         | 16,862         | 14,723      | 15,466        | 16,352      |

# Program Summary Report

## Athletics

|                   |    |     |        |      | Actual History             | Actual History |               |               |               |          |
|-------------------|----|-----|--------|------|----------------------------|----------------|---------------|---------------|---------------|----------|
|                   |    |     |        |      | 2014                       | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |          |
| 20                | 21 | 000 | 425100 | 1172 | Boy's Lacrosse             | 93,143         | 99,161        | 112,750       | 89,000        | 92,250   |
| 20                | 21 | 000 | 515500 | 1172 | Boy's Lacrosse             | (11,021)       | (10,606)      | (15,000)      | (12,500)      | (15,000) |
| 20                | 21 | 000 | 525500 | 1172 | Boy's Lacrosse             | (29,572)       | (23,353)      | (28,000)      | (26,596)      | (22,600) |
| 20                | 21 | 000 | 535500 | 1172 | Boy's Lacrosse             | (23,464)       | (31,055)      | (31,000)      | (27,283)      | (23,775) |
| 20                | 21 | 000 | 595500 | 1172 | Boy's Lacrosse             | (5,298)        | (7,871)       | (10,528)      | (7,477)       | (7,477)  |
| <b>1172 Total</b> |    |     |        |      | <b>23,787</b>              | <b>26,277</b>  | <b>28,222</b> | <b>15,144</b> | <b>23,398</b> |          |
| 20                | 21 | 000 | 425100 | 1173 | Boy's Lacrosse Fundraising | -              | -             | 7,500         | 9,184         | 7,500    |
| 20                | 21 | 000 | 525500 | 1173 | Boy's Lacrosse Fundraising | -              | -             | (7,500)       | (2,048)       | (7,500)  |
| <b>1173 Total</b> |    |     |        |      | <b>-</b>                   | <b>-</b>       | <b>-</b>      | <b>7,136</b>  | <b>-</b>      |          |
| 20                | 21 | 000 | 425100 | 1174 | Girl's Lacrosse            | 12,714         | 15,500        | 9,400         | 8,140         | 9,920    |
| 20                | 21 | 000 | 525500 | 1174 | Girl's Lacrosse            | (8,415)        | (10,252)      | (6,580)       | (5,970)       | (6,944)  |
| 20                | 21 | 000 | 595500 | 1174 | Girl's Lacrosse            | (2,375)        | (2,200)       | (2,220)       | (1,110)       | (1,126)  |
| <b>1174 Total</b> |    |     |        |      | <b>1,924</b>               | <b>3,049</b>   | <b>600</b>    | <b>1,060</b>  | <b>1,850</b>  |          |
| 20                | 21 | 000 | 425100 | 1175 | Chicago Storm Camps        | 10,470         | 11,180        | 11,095        | 7,850         | 8,700    |
| 20                | 21 | 000 | 525500 | 1175 | Chicago Storm Camps        | (8,124)        | (8,276)       | (7,767)       | (5,495)       | (6,090)  |
| 20                | 21 | 000 | 595500 | 1175 | Chicago Storm Camps        | (984)          | (984)         | (1,413)       | (1,069)       | (1,069)  |
| <b>1175 Total</b> |    |     |        |      | <b>1,362</b>               | <b>1,920</b>   | <b>1,915</b>  | <b>1,286</b>  | <b>1,542</b>  |          |
| 20                | 21 | 000 | 425100 | 1176 | British Challenger Soccer  | -              | 12,652        | 12,555        | 14,399        | 15,410   |
| 20                | 21 | 000 | 525500 | 1176 | British Challenger Soccer  | -              | (9,744)       | (8,789)       | (10,079)      | (10,787) |
| 20                | 21 | 000 | 595500 | 1176 | British Challenger Soccer  | -              | (1,019)       | (1,123)       | (1,123)       | (1,461)  |
| <b>1176 Total</b> |    |     |        |      | <b>-</b>                   | <b>1,889</b>   | <b>2,643</b>  | <b>3,197</b>  | <b>3,162</b>  |          |
| 20                | 21 | 000 | 425100 | 1181 | Clay Court Tennis          | 1,420          | 1,420         | 1,265         | 2,046         | 1,870    |
| 20                | 21 | 000 | 535500 | 1181 | Clay Court Tennis          | (181)          | (101)         | (500)         | (543)         | (500)    |
| 20                | 21 | 000 | 595500 | 1181 | Clay Court Tennis          | (462)          | (462)         | (450)         | (450)         | (660)    |
| <b>1181 Total</b> |    |     |        |      | <b>777</b>                 | <b>857</b>     | <b>315</b>    | <b>1,053</b>  | <b>710</b>    |          |
| 20                | 21 | 000 | 425100 | 1182 | Tennis Lessons             | 39,895         | 46,029        | 52,787        | 55,802        | 60,000   |
| 20                | 21 | 000 | 515500 | 1182 | Tennis Lessons             | -              | -             | -             | (37,804)      | (40,847) |
| 20                | 21 | 000 | 525500 | 1182 | Tennis Lessons             | (30,012)       | (35,359)      | (42,229)      | -             | -        |
| 20                | 21 | 000 | 535500 | 1182 | Tennis Lessons             | (261)          | (86)          | -             | (4,588)       | (4,000)  |
| 20                | 21 | 000 | 595500 | 1182 | Tennis Lessons             | (4,363)        | (4,363)       | (4,730)       | (4,730)       | (5,153)  |
| <b>1182 Total</b> |    |     |        |      | <b>5,259</b>               | <b>6,221</b>   | <b>5,828</b>  | <b>8,680</b>  | <b>10,000</b> |          |
| 20                | 21 | 000 | 425100 | 1195 | Teen Events & Trips        | 3,092          | 1,895         | 2,475         | 1,626         | 1,814    |
| 20                | 21 | 000 | 525500 | 1195 | Teen Events & Trips        | (2,175)        | (3,336)       | (2,180)       | (1,190)       | (2,400)  |
| 20                | 21 | 000 | 535500 | 1195 | Teen Events & Trips        | (70)           | (84)          | (50)          | -             | -        |
| 20                | 21 | 000 | 595500 | 1195 | Teen Events & Trips        | (816)          | (550)         | (366)         | (366)         | (352)    |
| <b>1195 Total</b> |    |     |        |      | <b>31</b>                  | <b>(2,075)</b> | <b>(121)</b>  | <b>70</b>     | <b>(938)</b>  |          |



# Program Summary Report

## Athletics

|                   |    |     |        |      | Actual History          | Actual History |               |               |               |          |
|-------------------|----|-----|--------|------|-------------------------|----------------|---------------|---------------|---------------|----------|
|                   |    |     |        |      | 2014                    | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |          |
| 20                | 21 | 000 | 425100 | 1201 | Freedom 4               | 23,295         | 28,021        | 32,000        | 22,000        | 30,000   |
| 20                | 21 | 000 | 525500 | 1201 | Freedom 4               | (2,768)        | (3,430)       | (3,500)       | (3,243)       | (3,500)  |
| 20                | 21 | 000 | 535500 | 1201 | Freedom 4               | (9,132)        | (10,949)      | (10,000)      | (7,075)       | (10,000) |
| 20                | 21 | 000 | 595500 | 1201 | Freedom 4               | (2,265)        | (2,168)       | (2,500)       | (2,500)       | (2,264)  |
| <b>1201 Total</b> |    |     |        |      | <b>9,129</b>            | <b>11,474</b>  | <b>16,000</b> | <b>9,182</b>  | <b>14,236</b> |          |
| 20                | 21 | 000 | 425100 | 1211 | Ice Skating Lessons     | 27,207         | 38,224        | 37,862        | 39,164        | 39,052   |
| 20                | 21 | 000 | 525500 | 1211 | Ice Skating Lessons     | (14,819)       | (28,514)      | (28,835)      | (29,143)      | (29,289) |
| 20                | 21 | 000 | 595500 | 1211 | Ice Skating Lessons     | (1,529)        | (1,529)       | (1,454)       | (1,454)       | (1,454)  |
| <b>1211 Total</b> |    |     |        |      | <b>10,859</b>           | <b>8,181</b>   | <b>7,573</b>  | <b>8,567</b>  | <b>8,309</b>  |          |
| 20                | 21 | 000 | 425100 | 1222 | Lightning Running Club  | 2,045          | 3,154         | 2,400         | 5,990         | 5,950    |
| 20                | 21 | 000 | 535500 | 1222 | Lightning Running Club  | (1,345)        | (624)         | (1,125)       | (1,200)       | (1,300)  |
| 20                | 21 | 000 | 595500 | 1222 | Lightning Running Club  | (348)          | (348)         | (659)         | (659)         | (855)    |
| <b>1222 Total</b> |    |     |        |      | <b>352</b>              | <b>2,182</b>   | <b>616</b>    | <b>4,131</b>  | <b>3,795</b>  |          |
| 20                | 21 | 000 | 425100 | 1230 | Power/Co Rec Volleyball | 14,645         | 1,787         | 6,912         | 1,920         | 10,092   |
| 20                | 21 | 000 | 515500 | 1230 | Power/Co Rec Volleyball | -              | -             | (3,255)       | -             | (1,968)  |
| 20                | 21 | 000 | 525500 | 1230 | Power/Co Rec Volleyball | (8,816)        | (1,344)       | (1,344)       | (1,176)       | (3,965)  |
| 20                | 21 | 0   | 535500 | 1230 | Power/Co Rec Volleyball | -              | -             | -             | -             | (750)    |
| 20                | 21 | 000 | 595500 | 1230 | Power/Co Rec Volleyball | (1,931)        | (248)         | (406)         | (284)         | (1,295)  |
| <b>1230 Total</b> |    |     |        |      | <b>3,898</b>            | <b>195</b>     | <b>1,907</b>  | <b>460</b>    | <b>2,114</b>  |          |
| 20                | 21 | 000 | 425100 | 1232 | Baseball House League   | 133,094        | 138,004       | 139,370       | 140,065       | 144,880  |
| 20                | 21 | 000 | 525500 | 1232 | Baseball House League   | (27,143)       | (25,275)      | (25,761)      | (38,247)      | (27,345) |
| 20                | 21 | 000 | 535500 | 1232 | Baseball House League   | (38,004)       | (42,288)      | (49,307)      | (39,847)      | (52,182) |
| 20                | 21 | 000 | 595500 | 1232 | Baseball House League   | (30,755)       | (35,974)      | (30,968)      | (30,968)      | (32,490) |
| <b>1232 Total</b> |    |     |        |      | <b>37,192</b>           | <b>34,468</b>  | <b>33,334</b> | <b>31,003</b> | <b>32,863</b> |          |
| 20                | 21 | 000 | 425100 | 1233 | Baseball Travel League  | 86,726         | 97,516        | 112,650       | 110,078       | 116,780  |
| 20                | 21 | 000 | 525500 | 1233 | Baseball Travel League  | (52,523)       | (58,287)      | (71,743)      | (67,039)      | (71,743) |
| 20                | 21 | 000 | 535500 | 1233 | Baseball Travel League  | (21)           | (4,545)       | (1,400)       | (1,647)       | (1,400)  |
| 20                | 21 | 000 | 595500 | 1233 | Baseball Travel League  | (10,098)       | (8,297)       | (12,021)      | (12,021)      | (12,103) |
| <b>1233 Total</b> |    |     |        |      | <b>24,084</b>           | <b>26,388</b>  | <b>27,486</b> | <b>29,371</b> | <b>31,534</b> |          |
| 20                | 21 | 000 | 425100 | 1234 | Baseball Fundraising    | 12,746         | 25,525        | 35,000        | 32,151        | 35,000   |
| 20                | 21 | 000 | 525500 | 1234 | Baseball Fundraising    | -              | (25,150)      | (21,664)      | (24,776)      | (21,664) |
| 20                | 21 | 000 | 535500 | 1234 | Baseball Fundraising    | (12,746)       | (375)         | (13,336)      | (6,401)       | (13,336) |
| <b>1234 Total</b> |    |     |        |      | <b>-</b>                | <b>0</b>       | <b>-</b>      | <b>974</b>    | <b>-</b>      |          |
| 20                | 21 | 000 | 425100 | 1235 | Baseball Tournament     | 13,351         | 14,833        | 21,000        | 14,004        | 21,000   |
| 20                | 21 | 000 | 525500 | 1235 | Baseball Tournament     | (4,644)        | (7,512)       | (12,006)      | (6,895)       | (12,006) |
| 20                | 21 | 000 | 535500 | 1235 | Baseball Tournament     | (1,045)        | (3,542)       | (5,006)       | (3,121)       | (5,006)  |
| 20                | 21 | 000 | 595500 | 1235 | Baseball Tournament     | (4,365)        | (3,778)       | (3,988)       | (3,988)       | (3,988)  |
| <b>1235 Total</b> |    |     |        |      | <b>3,296</b>            | <b>-</b>       | <b>-</b>      | <b>0</b>      | <b>-</b>      |          |

# Program Summary Report

## Athletics

|                   |    |     |        |      |                             | Actual History | Actual History |             |               |             |
|-------------------|----|-----|--------|------|-----------------------------|----------------|----------------|-------------|---------------|-------------|
|                   |    |     |        |      |                             | 2014           | 2015           | 2016 Budget | 2016 Estimate | 2017 Budget |
| 20                | 21 | 000 | 425100 | 1236 | Baseball Concessions        | 15,742         | 19,022         | 16,000      | 20,000        | 13,000      |
| 20                | 21 | 000 | 515500 | 1236 | Baseball Concessions        | (6,014)        | (5,761)        | (7,500)     | (6,652)       | (6,000)     |
| 20                | 21 | 000 | 525500 | 1236 | Baseball Concessions        | (787)          | (787)          | (1,000)     | (917)         | (1,000)     |
| 20                | 21 | 000 | 535500 | 1236 | Baseball Concessions        | (12,237)       | (12,474)       | (7,500)     | (12,475)      | (6,000)     |
| <b>1236 Total</b> |    |     |        |      |                             | (3,296)        | -              | -           | (43)          | -           |
| 20                | 21 | 000 | 425100 | 1237 | Travel Baseball Fundraising | -              | -              | -           | -             | -           |
| <b>1237 Total</b> |    |     |        |      |                             | -              | -              | -           | -             | -           |
| 20                | 21 | 000 | 425100 | 1241 | Golden Eagles Cheerleading  | 30,865         | 38,357         | 36,750      | 28,345        | 26,950      |
| 20                | 21 | 000 | 525500 | 1241 | Golden Eagles Cheerleading  | (9,430)        | (13,580)       | (5,388)     | (4,428)       | (3,925)     |
| 20                | 21 | 000 | 535500 | 1241 | Golden Eagles Cheerleading  | (15,997)       | (14,938)       | (16,010)    | (12,075)      | (11,950)    |
| 20                | 21 | 000 | 595500 | 1241 | Golden Eagles Cheerleading  | (3,756)        | (4,736)        | (4,776)     | (4,776)       | (4,298)     |
| <b>1241 Total</b> |    |     |        |      |                             | 1,682          | 5,103          | 10,576      | 7,066         | 6,778       |
| 20                | 21 | 000 | 425100 | 1259 | Fishing Derby               | 530            | 435            | 450         | 425           | 400         |
| 20                | 21 | 000 | 535500 | 1259 | Fishing Derby               | (229)          | (129)          | (173)       | (186)         | (132)       |
| 20                | 21 | 000 | 595500 | 1259 | Fishing Derby               | (211)          | (218)          | (215)       | (215)         | (166)       |
| <b>1259 Total</b> |    |     |        |      |                             | 90             | 88             | 62          | 24            | 102         |
| 20                | 21 | 000 | 425100 | 1260 | Coach Ed Sports Classes     | 36,389         | 33,778         | 31,800      | 18,324        | -           |
| 20                | 21 | 000 | 515500 | 1260 | Coach Ed Sports Classes     | (8,728)        | (7,679)        | (8,352)     | (4,367)       | -           |
| 20                | 21 | 000 | 535500 | 1260 | Coach Ed Sports Classes     | (222)          | (364)          | (600)       | (578)         | -           |
| 20                | 21 | 000 | 595500 | 1260 | Coach Ed Sports Classes     | (15,508)       | (15,561)       | (15,441)    | (6,715)       | -           |
| <b>1260 Total</b> |    |     |        |      |                             | 11,930         | 10,174         | 7,407       | 6,664         | -           |
| 20                | 21 | 000 | 425100 | 1261 | All-Star Sports             | 66,010         | 75,718         | 84,900      | 86,390        | 113,510     |
| 20                | 21 | 000 | 525500 | 1261 | All-Star Sports             | (40,306)       | (46,521)       | (50,220)    | (46,387)      | (63,414)    |
| 20                | 21 | 000 | 535500 | 1261 | All-Star Sports             | -              | (10)           | -           | (400)         | (600)       |
| 20                | 21 | 000 | 595500 | 1261 | All-Star Sports             | (14,016)       | (14,868)       | (17,326)    | (17,326)      | (23,036)    |
| <b>1261 Total</b> |    |     |        |      |                             | 11,688         | 14,319         | 17,355      | 22,277        | 26,460      |
| 20                | 21 | 000 | 425100 | 1275 | Illinois Shotokan Karate    | 51,519         | 49,604         | 59,216      | 49,129        | 47,742      |
| 20                | 21 | 000 | 525500 | 1275 | Illinois Shotokan Karate    | (32,438)       | (43,312)       | (44,338)    | (36,873)      | (35,252)    |
| 20                | 21 | 000 | 595500 | 1275 | Illinois Shotokan Karate    | (9,031)        | (9,031)        | (6,512)     | (5,213)       | (5,213)     |
| <b>1275 Total</b> |    |     |        |      |                             | 10,050         | (2,739)        | 8,366       | 7,043         | 7,277       |
| 20                | 21 | 000 | 425100 | 1278 | White Sox Clinics/Camps     | 10,014         | 6,275          | 6,270       | 6,724         | 6,700       |
| 20                | 21 | 000 | 525500 | 1278 | White Sox Clinics/Camps     | (8,458)        | (2,696)        | (2,696)     | (4,144)       | (4,115)     |
| <b>1278 Total</b> |    |     |        |      |                             | 1,555          | 3,579          | 3,574       | 2,580         | 2,585       |
| 20                | 21 | 000 | 425100 | 1280 | Rugby                       | -              | -              | -           | 12,422        | 16,300      |
| 20                | 21 | 000 | 525500 | 1280 | Rugby                       | -              | -              | -           | (2,999)       | (3,403)     |
| 20                | 21 | 000 | 535500 | 1280 | Rugby                       | -              | -              | -           | (1,691)       | (5,205)     |
| 20                | 21 | 000 | 595500 | 1280 | Rugby                       | -              | -              | -           | (3,941)       | (3,941)     |
| <b>1280 Total</b> |    |     |        |      |                             | -              | -              | -           | 3,791         | 3,751       |

# Program Summary Report

## Athletics

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|                    |    |     |        |      | <u>Actual History</u>         | <u>Actual History</u> |             |               |             |         |
|--------------------|----|-----|--------|------|-------------------------------|-----------------------|-------------|---------------|-------------|---------|
|                    |    |     |        |      | 2014                          | 2015                  | 2016 Budget | 2016 Estimate | 2017 Budget |         |
| 20                 | 21 | 000 | 425100 | 1281 | Rugby Sponsorship/Fundraising | -                     | -           | -             | 647         | 1,500   |
| 20                 | 21 | 000 | 535500 | 1281 | Rugby Sponsorship/Fundraising | -                     | -           | -             | (647)       | (1,500) |
| <b>1281 Total</b>  |    |     |        |      | -                             | -                     | -           | (0)           | -           |         |
| <b>Grand Total</b> |    |     |        |      | 488,240                       | 486,497               | 522,542     | 540,001       | 556,834     |         |

# Program Summary Report

## Arts & Crafts

|                   |    |     |        |                                     | Actual History | Actual History |              |               |              |
|-------------------|----|-----|--------|-------------------------------------|----------------|----------------|--------------|---------------|--------------|
|                   |    |     |        |                                     | 2014           | 2015           | 2016 Budget  | 2016 Estimate | 2017 Budget  |
| 20                | 22 | 000 | 425100 | 2301 Theatre/Foreign Language/Horse | 15,451         | 10,956         | 15,300       | 16,191        | 16,140       |
| 20                | 22 | 000 | 525500 | 2301 Theatre/Foreign Language/Horse | (11,368)       | (7,635)        | (9,620)      | (8,592)       | (9,620)      |
| 20                | 22 | 000 | 595500 | 2301 Theatre/Foreign Language/Horse | (1,144)        | (1,874)        | (1,874)      | (1,874)       | (2,361)      |
| <b>2301 Total</b> |    |     |        |                                     | <b>2,939</b>   | <b>1,447</b>   | <b>3,806</b> | <b>5,725</b>  | <b>4,159</b> |
| 20                | 22 | 000 | 425100 | 2305 Cooking Classes                | -              | 2,846          | 2,500        | -             | -            |
| 20                | 22 | 000 | 525500 | 2305 Cooking Classes                | -              | (1,500)        | (1,500)      | -             | -            |
| <b>2305 Total</b> |    |     |        |                                     | <b>-</b>       | <b>1,346</b>   | <b>1,000</b> | <b>-</b>      | <b>-</b>     |
| 20                | 22 | 000 | 425100 | 2310 Bowling/Magic/Manners          | 2,128          | 2,416          | 2,920        | 6,455         | 6,270        |
| 20                | 22 | 000 | 515500 | 2310 Bowling/Magic/Manners          | -              | (972)          | -            | (350)         | (360)        |
| 20                | 22 | 000 | 525500 | 2310 Bowling/Magic/Manners          | (1,832)        | (702)          | (1,305)      | (2,392)       | (2,985)      |
| 20                | 22 | 000 | 595500 | 2310 Bowling/Magic/Manners          | (739)          | (460)          | (460)        | (460)         | (561)        |
| <b>2310 Total</b> |    |     |        |                                     | <b>(444)</b>   | <b>282</b>     | <b>1,155</b> | <b>3,253</b>  | <b>2,364</b> |
| 20                | 22 | 000 | 425100 | 2311 Early Childhood General        | 9,494          | 11,941         | 10,077       | 17,500        | 13,280       |
| 20                | 22 | 000 | 525500 | 2311 Early Childhood General        | (6,575)        | (8,477)        | (6,032)      | (12,556)      | (7,306)      |
| 20                | 22 | 000 | 595500 | 2311 Early Childhood General        | (1,513)        | (1,668)        | (2,233)      | (2,233)       | (3,343)      |
| <b>2311 Total</b> |    |     |        |                                     | <b>1,407</b>   | <b>1,796</b>   | <b>1,812</b> | <b>2,711</b>  | <b>2,631</b> |
| 20                | 22 | 000 | 425100 | 2314 Guitar                         | 1,502          | 10             | 2,080        | 625           | 1,560        |
| 20                | 22 | 000 | 515500 | 2314 Guitar                         | (850)          | -              | (2,175)      | -             | -            |
| 20                | 22 | 000 | 525500 | 2314 Guitar                         | -              | -              | -            | (480)         | (803)        |
| 20                | 22 | 000 | 595500 | 2314 Guitar                         | (434)          | -              | (402)        | (200)         | (337)        |
| <b>2314 Total</b> |    |     |        |                                     | <b>218</b>     | <b>10</b>      | <b>(497)</b> | <b>(55)</b>   | <b>420</b>   |
| 20                | 22 | 000 | 425100 | 2315 Young Rembrandts               | 4,720          | 4,601          | 4,368        | 6,327         | 6,252        |
| 20                | 22 | 000 | 525500 | 2315 Young Rembrandts               | (2,753)        | (3,218)        | (2,196)      | (3,796)       | (3,751)      |
| 20                | 22 | 000 | 595500 | 2315 Young Rembrandts               | (1,074)        | (1,070)        | (1,070)      | (1,070)       | (1,130)      |
| <b>2315 Total</b> |    |     |        |                                     | <b>894</b>     | <b>314</b>     | <b>1,102</b> | <b>1,461</b>  | <b>1,371</b> |
| 20                | 22 | 000 | 425100 | 2331 Kid Rock                       | 7,481          | 9,597          | 6,690        | 10,871        | 9,312        |
| 20                | 22 | 000 | 525500 | 2331 Kid Rock                       | (4,693)        | (6,736)        | (3,510)      | (7,476)       | (5,033)      |
| 20                | 22 | 000 | 595500 | 2331 Kid Rock                       | (1,014)        | (1,220)        | (1,220)      | (1,220)       | (1,178)      |
| <b>2331 Total</b> |    |     |        |                                     | <b>1,774</b>   | <b>1,641</b>   | <b>1,960</b> | <b>2,175</b>  | <b>3,101</b> |
| 20                | 22 | 000 | 425100 | 2350 Cool Science                   | 4,195          | 6,707          | 8,910        | 9,945         | 9,510        |
| 20                | 22 | 000 | 525500 | 2350 Cool Science                   | (1,268)        | (4,218)        | (4,410)      | (5,506)       | (5,310)      |
| 20                | 22 | 000 | 595500 | 2350 Cool Science                   | (1,165)        | (1,099)        | (1,099)      | (1,099)       | (1,882)      |
| <b>2350 Total</b> |    |     |        |                                     | <b>1,762</b>   | <b>1,390</b>   | <b>3,401</b> | <b>3,340</b>  | <b>2,318</b> |
| 20                | 22 | 000 | 425100 | 2351 Music & Movement               | 2,636          | 4,124          | 3,750        | 3,089         | 3,750        |
| 20                | 22 | 000 | 525500 | 2351 Music & Movement               | (1,386)        | (2,862)        | (1,848)      | (1,747)       | (1,880)      |
| 20                | 22 | 000 | 595500 | 2351 Music & Movement               | (922)          | (1,066)        | (1,066)      | (1,066)       | (830)        |
| <b>2351 Total</b> |    |     |        |                                     | <b>328</b>     | <b>196</b>     | <b>836</b>   | <b>276</b>    | <b>1,040</b> |

# Program Summary Report

## Arts & Crafts

|                    |    |     |        |      |                 | Actual History | Actual History |               |               |               |
|--------------------|----|-----|--------|------|-----------------|----------------|----------------|---------------|---------------|---------------|
|                    |    |     |        |      |                 | 2014           | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |
| 20                 | 22 | 000 | 425100 | 2358 | Glitzzy Girlz   | 546            | 852            | 1,200         | 2,098         | 1,920         |
| 20                 | 22 | 000 | 525500 | 2358 | Glitzzy Girlz   | (330)          | (576)          | (600)         | (1,463)       | (900)         |
| 20                 | 22 | 000 | 595500 | 2358 | Glitzzy Girlz   | (159)          | (256)          | (256)         | (256)         | (614)         |
| <b>2358 Total</b>  |    |     |        |      |                 | <b>57</b>      | <b>20</b>      | <b>344</b>    | <b>379</b>    | <b>406</b>    |
| 20                 | 22 | 000 | 425100 | 2362 | Music Together  | 22,406         | 34,549         | 34,324        | 40,832        | 40,166        |
| 20                 | 22 | 000 | 525500 | 2362 | Music Together  | (16,378)       | (25,899)       | (19,050)      | (29,382)      | (28,290)      |
| 20                 | 22 | 000 | 595500 | 2362 | Music Together  | (1,773)        | (1,967)        | (1,967)       | (1,967)       | (3,072)       |
| <b>2362 Total</b>  |    |     |        |      |                 | <b>4,255</b>   | <b>6,683</b>   | <b>13,307</b> | <b>9,483</b>  | <b>8,804</b>  |
| 20                 | 22 | 000 | 425100 | 2364 | Adult General   | 2,435          | 2,447          | 2,596         | 2,190         | 2,129         |
| 20                 | 22 | 000 | 525500 | 2364 | Adult General   | (927)          | (1,691)        | (1,817)       | (2,190)       | (1,490)       |
| 20                 | 22 | 000 | 595500 | 2364 | Adult General   | (400)          | (400)          | (400)         | (400)         | (372)         |
| <b>2364 Total</b>  |    |     |        |      |                 | <b>1,108</b>   | <b>356</b>     | <b>379</b>    | <b>(400)</b>  | <b>267</b>    |
| 20                 | 22 | 000 | 425100 | 2370 | Bricks 4 Kidz   | 3,471          | 17,499         | 7,735         | 19,176        | 16,920        |
| 20                 | 22 | 000 | 525500 | 2370 | Bricks 4 Kidz   | (2,387)        | (14,345)       | (5,415)       | (13,239)      | (11,844)      |
| 20                 | 22 | 000 | 595500 | 2370 | Bricks 4 Kidz   | (615)          | (466)          | (466)         | (466)         | (1,242)       |
| <b>2370 Total</b>  |    |     |        |      |                 | <b>468</b>     | <b>2,688</b>   | <b>1,854</b>  | <b>5,471</b>  | <b>3,834</b>  |
| 20                 | 22 | 000 | 425100 | 2375 | Nature Programs | 7,441          | 8,095          | 7,670         | 14,000        | 11,840        |
| 20                 | 22 | 000 | 515500 | 2375 | Nature Programs | (3,055)        | (4,187)        | (3,418)       | (6,900)       | (6,268)       |
| 20                 | 22 | 000 | 535500 | 2375 | Nature Programs | (71)           | (1,179)        | (500)         | (1,600)       | (1,000)       |
| 20                 | 22 | 000 | 595500 | 2375 | Nature Programs | (1,359)        | (1,366)        | (1,338)       | (1,338)       | (2,034)       |
| <b>2375 Total</b>  |    |     |        |      |                 | <b>2,955</b>   | <b>1,363</b>   | <b>2,414</b>  | <b>4,162</b>  | <b>2,538</b>  |
| <b>Grand Total</b> |    |     |        |      |                 | <b>17,721</b>  | <b>19,533</b>  | <b>32,873</b> | <b>37,981</b> | <b>33,253</b> |

# Program Summary

## Health / Fitness / Dance

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|                    |    |     |        |      |                 | Actual History | Actual History |               |               |               |
|--------------------|----|-----|--------|------|-----------------|----------------|----------------|---------------|---------------|---------------|
|                    |    |     |        |      |                 | 2014           | 2015           | 2016 Budget   | 2016 Estimate | 2017 Budget   |
| 20                 | 23 | 000 | 425100 | 3410 | Fitness Classes | 10,282         | 9,961          | 10,000        | 7,500         | 8,500         |
| 20                 | 23 | 000 | 515500 | 3410 | Fitness Classes | (4,307)        | (5,810)        | (4,500)       | (4,000)       | (4,500)       |
| 20                 | 23 | 000 | 535500 | 3410 | Fitness Classes | (34)           | (134)          | (200)         | (200)         | (200)         |
| 20                 | 23 | 000 | 595500 | 3410 | Fitness Classes | (3,508)        | (3,539)        | (3,539)       | (3,539)       | (3,551)       |
| <b>3410 Total</b>  |    |     |        |      |                 | <b>2,433</b>   | <b>478</b>     | <b>1,761</b>  | <b>(239)</b>  | <b>249</b>    |
| 20                 | 23 | 000 | 425100 | 3510 | Dance           | 28,401         | 31,849         | 32,200        | 27,729        | 28,040        |
| 20                 | 23 | 000 | 515500 | 3510 | Dance           | (23,221)       | (14,810)       | (13,177)      | (9,894)       | (9,843)       |
| 20                 | 23 | 000 | 535500 | 3510 | Dance           | (293)          | (1,047)        | (750)         | (500)         | (500)         |
| 20                 | 23 | 000 | 595500 | 3510 | Dance           | (4,908)        | (2,000)        | (4,200)       | (4,200)       | (5,470)       |
| <b>3510 Total</b>  |    |     |        |      |                 | <b>2,413</b>   | <b>14,470</b>  | <b>15,834</b> | <b>12,896</b> | <b>12,476</b> |
| <b>Grand Total</b> |    |     |        |      |                 | <b>4,846</b>   | <b>14,948</b>  | <b>17,595</b> | <b>12,657</b> | <b>12,725</b> |

# Program Summary Report

## General Recreation

|                   |    |     |        |      | Actual History         | Actual History |                |                |                |           |
|-------------------|----|-----|--------|------|------------------------|----------------|----------------|----------------|----------------|-----------|
|                   |    |     |        |      | 2014                   | 2015           | 2016 Budget    | 2016 Estimate  | 2017 Budget    |           |
| 20                | 24 | 000 | 425100 | 4450 | Safety Village         | 9,847          | 14,855         | 15,270         | 13,311         | 14,450    |
| 20                | 24 | 000 | 515500 | 4450 | Safety Village         | (3,490)        | (4,202)        | (4,902)        | (4,851)        | (4,990)   |
| 20                | 24 | 000 | 535500 | 4450 | Safety Village         | (412)          | (515)          | (548)          | (880)          | (450)     |
| 20                | 24 | 000 | 595500 | 4450 | Safety Village         | (4,714)        | (3,601)        | (3,643)        | (3,643)        | (5,141)   |
| <b>4450 Total</b> |    |     |        |      | <b>1,230</b>           | <b>6,537</b>   | <b>6,177</b>   | <b>3,937</b>   | <b>3,869</b>   |           |
| 20                | 24 | 000 | 425100 | 4451 | Positively Play        | 24,413         | 27,038         | 27,152         | 25,199         | 24,948    |
| 20                | 24 | 000 | 515500 | 4451 | Positively Play        | (10,029)       | (12,367)       | (13,800)       | (10,572)       | (10,119)  |
| 20                | 24 | 000 | 535500 | 4451 | Positively Play        | (613)          | (945)          | (612)          | (814)          | (630)     |
| 20                | 24 | 000 | 595500 | 4451 | Positively Play        | (9,323)        | (9,994)        | (8,701)        | (8,701)        | (7,384)   |
| <b>4451 Total</b> |    |     |        |      | <b>4,449</b>           | <b>3,732</b>   | <b>4,039</b>   | <b>5,112</b>   | <b>6,815</b>   |           |
| 20                | 24 | 000 | 425100 | 4598 | CDH Classes            | 4,473          | 5,733          | 8,340          | 5,500          | 6,195     |
| 20                | 24 | 000 | 515500 | 4598 | CDH Classes            | (1,268)        | (1,792)        | (3,225)        | (1,655)        | (1,700)   |
| 20                | 24 | 000 | 535500 | 4598 | CDH Classes            | (544)          | (454)          | (763)          | (380)          | (685)     |
| 20                | 24 | 000 | 595500 | 4598 | CDH Classes            | (2,055)        | (2,200)        | (2,225)        | (2,225)        | (2,237)   |
| <b>4598 Total</b> |    |     |        |      | <b>606</b>             | <b>1,288</b>   | <b>2,127</b>   | <b>1,240</b>   | <b>1,573</b>   |           |
| 20                | 24 | 000 | 425100 | 4610 | Preschool              | 371,922        | 455,115        | 492,654        | 433,000        | 493,500   |
| 20                | 24 | 000 | 515500 | 4610 | Preschool              | (192,200)      | (206,017)      | (214,768)      | (203,000)      | (237,374) |
| 20                | 24 | 000 | 525500 | 4610 | Preschool              | (9,009)        | (14,352)       | (11,032)       | (10,523)       | (10,347)  |
| 20                | 24 | 000 | 535500 | 4610 | Preschool              | (23,398)       | (27,413)       | (26,900)       | (26,500)       | (22,400)  |
| 20                | 24 | 000 | 595500 | 4610 | Preschool              | (76,877)       | (83,465)       | (89,876)       | (89,876)       | (101,186) |
| <b>4610 Total</b> |    |     |        |      | <b>70,438</b>          | <b>123,868</b> | <b>150,078</b> | <b>103,101</b> | <b>122,193</b> |           |
| 20                | 24 | 000 | 425100 | 4612 | Kindergarten Kids Camp | 27,986         | 35,644         | 35,904         | 28,272         | 28,547    |
| 20                | 24 | 000 | 515500 | 4612 | Kindergarten Kids Camp | (14,187)       | (15,973)       | (16,170)       | (14,846)       | (14,112)  |
| 20                | 24 | 000 | 535500 | 4612 | Kindergarten Kids Camp | (791)          | (1,098)        | (747)          | (989)          | (795)     |
| 20                | 24 | 000 | 595500 | 4612 | Kindergarten Kids Camp | (8,097)        | (7,450)        | (7,497)        | (7,497)        | (7,662)   |
| <b>4612 Total</b> |    |     |        |      | <b>4,911</b>           | <b>11,124</b>  | <b>11,490</b>  | <b>4,940</b>   | <b>5,978</b>   |           |
| 20                | 24 | 000 | 425100 | 4625 | Camp Caravan           | 72,984         | 94,728         | 97,400         | 103,902        | 104,500   |
| 20                | 24 | 000 | 515500 | 4625 | Camp Caravan           | (24,176)       | (35,968)       | (34,178)       | (33,912)       | (34,178)  |
| 20                | 24 | 000 | 525500 | 4625 | Camp Caravan           | (4,669)        | (6,575)        | (7,150)        | (7,949)        | (8,085)   |
| 20                | 24 | 000 | 535500 | 4625 | Camp Caravan           | (2,219)        | (2,366)        | (4,132)        | (2,500)        | (3,682)   |
| 20                | 24 | 000 | 595500 | 4625 | Camp Caravan           | (17,967)       | (17,867)       | (13,595)       | (13,595)       | (13,000)  |
| <b>4625 Total</b> |    |     |        |      | <b>23,953</b>          | <b>31,952</b>  | <b>38,345</b>  | <b>45,946</b>  | <b>45,555</b>  |           |
| 20                | 24 | 000 | 425100 | 4626 | Imagination Station    | 17,246         | 18,130         | 18,522         | 17,795         | 19,008    |
| 20                | 24 | 000 | 515500 | 4626 | Imagination Station    | (3,979)        | (6,555)        | (7,500)        | (9,001)        | (9,175)   |
| 20                | 24 | 000 | 535500 | 4626 | Imagination Station    | (1,598)        | (1,431)        | (1,050)        | (1,752)        | (1,250)   |
| 20                | 24 | 000 | 595500 | 4626 | Imagination Station    | (3,562)        | (4,159)        | (3,818)        | (3,818)        | (3,895)   |
| <b>4626 Total</b> |    |     |        |      | <b>8,108</b>           | <b>5,985</b>   | <b>6,154</b>   | <b>3,224</b>   | <b>4,688</b>   |           |

# Program Summary Report

## General Recreation

|                    |    |     |        |      |                               | Actual History | Actual History |                |                |                |
|--------------------|----|-----|--------|------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
|                    |    |     |        |      |                               | 2014           | 2015           | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
| 20                 | 24 | 000 | 425100 | 4631 | Turf & Surf                   | 32,714         | 47,405         | 47,600         | 52,824         | 53,200         |
| 20                 | 24 | 000 | 515500 | 4631 | Turf & Surf                   | (13,181)       | (16,275)       | (17,760)       | (22,527)       | (20,509)       |
| 20                 | 24 | 000 | 525500 | 4631 | Turf & Surf                   | (4,729)        | (8,879)        | (8,400)        | (7,200)        | (7,728)        |
| 20                 | 24 | 000 | 535500 | 4631 | Turf & Surf                   | (931)          | (592)          | (1,216)        | (1,300)        | (1,300)        |
| 20                 | 24 | 000 | 595500 | 4631 | Turf & Surf                   | (3,113)        | (3,702)        | (2,182)        | (2,182)        | (2,976)        |
| <b>4631 Total</b>  |    |     |        |      |                               | <b>10,760</b>  | <b>17,957</b>  | <b>18,042</b>  | <b>19,615</b>  | <b>20,687</b>  |
| 20                 | 24 | 000 | 425100 | 4643 | Adventure Time Before & After | 115,451        | 143,361        | 132,615        | 171,090        | 182,488        |
| 20                 | 24 | 000 | 515500 | 4643 | Adventure Time Before & After | (62,305)       | (62,166)       | (64,743)       | (66,450)       | (84,009)       |
| 20                 | 24 | 000 | 525500 | 4643 | Adventure Time Before & After | (1,661)        | (467)          | (2,340)        | (2,500)        | (4,400)        |
| 20                 | 24 | 000 | 535500 | 4643 | Adventure Time Before & After | (2,162)        | (3,654)        | (5,600)        | (6,000)        | (8,000)        |
| 20                 | 24 | 000 | 595500 | 4643 | Adventure Time Before & After | (8,105)        | (14,392)       | (14,388)       | (14,388)       | (21,025)       |
| <b>4643 Total</b>  |    |     |        |      |                               | <b>41,219</b>  | <b>62,681</b>  | <b>45,544</b>  | <b>81,752</b>  | <b>65,054</b>  |
| 20                 | 24 | 000 | 425100 | 4684 | Gingerbread Class             | 820            | -              | 1,000          | 1,248          | 1,050          |
| 20                 | 24 | 000 | 535500 | 4684 | Gingerbread Class             | (264)          | (241)          | (560)          | (600)          | (600)          |
| 20                 | 24 | 000 | 595500 | 4684 | Gingerbread Class             | (228)          | (198)          | (167)          | (167)          | (166)          |
| <b>4684 Total</b>  |    |     |        |      |                               | <b>328</b>     | <b>(439)</b>   | <b>273</b>     | <b>481</b>     | <b>284</b>     |
| 20                 | 24 | 000 | 425100 | 4697 | Computer Workshop             | 7,324          | 5,381          | 5,454          | 2,446          | 2,950          |
| 20                 | 24 | 000 | 525500 | 4697 | Computer Workshop             | (5,100)        | (3,780)        | (3,000)        | (1,520)        | (1,800)        |
| 20                 | 24 | 000 | 595500 | 4697 | Computer Workshop             | (1,167)        | (1,150)        | (1,252)        | (785)          | (895)          |
| <b>4697 Total</b>  |    |     |        |      |                               | <b>1,057</b>   | <b>451</b>     | <b>1,202</b>   | <b>141</b>     | <b>255</b>     |
| <b>Grand Total</b> |    |     |        |      |                               | <b>167,058</b> | <b>265,135</b> | <b>283,471</b> | <b>269,489</b> | <b>276,951</b> |



# Program Summary Report

## Senior Citizens

|                    |    |     |        |      | Actual History            | Actual History |             |               |             |         |
|--------------------|----|-----|--------|------|---------------------------|----------------|-------------|---------------|-------------|---------|
|                    |    |     |        |      | 2014                      | 2015           | 2016 Budget | 2016 Estimate | 2017 Budget |         |
| 20                 | 25 | 000 | 425100 | 5702 | One Day Trips             | 11,291         | 3,465       | 3,602         | 3,413       | 6,500   |
| 20                 | 25 | 000 | 525500 | 5702 | One Day Trips             | (399)          | (2,886)     | (1,800)       | (2,512)     | (3,600) |
| 20                 | 25 | 000 | 535500 | 5702 | One Day Trips             | (723)          | -           | (100)         | (30)        | (300)   |
| 20                 | 25 | 000 | 595500 | 5702 | One Day Trips             | (366)          | (700)       | (736)         | (736)       | (949)   |
| <b>5702 Total</b>  |    |     |        |      |                           | 9,803          | (121)       | 966           | 135         | 1,651   |
| 20                 | 25 | 000 | 425100 | 5706 | Adult Dance               | 1,891          | 3,146       | 3,000         | 3,589       | 3,600   |
| 20                 | 25 | 000 | 525500 | 5706 | Adult Dance               | -              | (1,510)     | (1,260)       | (1,782)     | (1,800) |
| 20                 | 25 | 000 | 595500 | 5706 | Adult Dance               | (294)          | (1,000)     | (1,462)       | (1,462)     | (1,045) |
| <b>5706 Total</b>  |    |     |        |      |                           | 1,597          | 636         | 278           | 345         | 755     |
| 20                 | 25 | 000 | 425100 | 5727 | Senior General Recreation | -              | -           | -             | -           | -       |
| <b>5727 Total</b>  |    |     |        |      |                           | -              | -           | -             | -           | -       |
| 20                 | 25 | 000 | 425100 | 5728 | Senior Luncheons          | 1,799          | 1,866       | 2,376         | 2,878       | 2,376   |
| 20                 | 25 | 000 | 525500 | 5728 | Senior Luncheons          | (1,240)        | (1,500)     | (1,485)       | (1,430)     | (1,835) |
| 20                 | 25 | 000 | 535500 | 5728 | Senior Luncheons          | (502)          | (584)       | (863)         | (500)       | (513)   |
| <b>5728 Total</b>  |    |     |        |      |                           | 57             | (218)       | 28            | 948         | 28      |
| 20                 | 25 | 000 | 425100 | 5730 | Senior Events             | 2,515          | 3,740       | 2,200         | 270         | 250     |
| 20                 | 25 | 000 | 525500 | 5730 | Senior Events             | -              | -           | (750)         | (146)       | (100)   |
| 20                 | 25 | 000 | 535500 | 5730 | Senior Events             | (1,542)        | (1,980)     | (500)         | (49)        | (150)   |
| 20                 | 25 | 000 | 595500 | 5730 | Senior Events             | (1,004)        | (640)       | (640)         | -           | -       |
| <b>5730 Total</b>  |    |     |        |      |                           | (31)           | 1,120       | 310           | 75          | -       |
| <b>Grand Total</b> |    |     |        |      |                           | 11,427         | 1,417       | 1,582         | 1,503       | 2,434   |

# Program Summary Report

## Special Events

|                   |    |     |        |      |  | Actual History | Actual History |                 |                |                |
|-------------------|----|-----|--------|------|--|----------------|----------------|-----------------|----------------|----------------|
|                   |    |     |        |      |  | 2014           | 2015           | 2016 Budget     | 2016 Estimate  | 2017 Budget    |
| 20                | 26 | 000 | 425100 | 6801 | Family Fun Night                       | 601            | 1,634          | 500             | 2,668          | 2,500          |
| 20                | 26 | 000 | 515500 | 6801 | Family Fun Night                       | -              | -              | (500)           | (600)          | (765)          |
| 20                | 26 | 000 | 525500 | 6801 | Family Fun Night                       | (4,698)        | (3,903)        | (9,100)         | (8,500)        | (9,000)        |
| 20                | 26 | 000 | 535500 | 6801 | Family Fun Night                       | (3,182)        | (3,053)        | (2,000)         | (2,200)        | (1,900)        |
| 20                | 26 | 000 | 595500 | 6801 | Family Fun Night                       | (488)          | (686)          | (774)           | (774)          | (774)          |
| <b>6801 Total</b> |    |     |        |      |  | <b>(7,767)</b> | <b>(6,009)</b> | <b>(11,874)</b> | <b>(9,406)</b> | <b>(9,939)</b> |
| 20                | 26 | 000 | 425100 | 6808 | Breakfast With Santa                   | 1,943          | 1,830          | 1,880           | 1,954          | 1,980          |
| 20                | 26 | 000 | 525500 | 6808 | Breakfast With Santa                   | (744)          | (764)          | (710)           | (710)          | (745)          |
| 20                | 26 | 000 | 535500 | 6808 | Breakfast With Santa                   | (343)          | (224)          | (240)           | (240)          | (300)          |
| 20                | 26 | 000 | 595500 | 6808 | Breakfast With Santa                   | (466)          | (580)          | (582)           | (582)          | (304)          |
| <b>6808 Total</b> |    |     |        |      |  | <b>390</b>     | <b>262</b>     | <b>348</b>      | <b>422</b>     | <b>631</b>     |
| 20                | 26 | 000 | 425100 | 6809 | Dog Special Event                      | 1,767          | 2,258          | 3,100           | 1,250          | 2,000          |
| 20                | 26 | 000 | 525500 | 6809 | Dog Special Event                      | (2,397)        | (600)          | (1,200)         | (800)          | (1,200)        |
| 20                | 26 | 000 | 535500 | 6809 | Dog Special Event                      | (480)          | (1,931)        | (1,300)         | (800)          | (800)          |
| 20                | 26 | 000 | 595500 | 6809 | Dog Special Event                      | (371)          | (130)          | (88)            | (88)           | (84)           |
| <b>6809 Total</b> |    |     |        |      |  | <b>(1,481)</b> | <b>(404)</b>   | <b>512</b>      | <b>(438)</b>   | <b>(84)</b>    |
| 20                | 26 | 000 | 425100 | 6811 | Flea Market                            | 347            | 440            | 400             | 613            | 436            |
| 20                | 26 | 000 | 535500 | 6811 | Flea Market                            | -              | (163)          | (145)           | -              | (145)          |
| 20                | 26 | 000 | 595500 | 6811 | Flea Market                            | (234)          | (149)          | (161)           | (161)          | (122)          |
| <b>6811 Total</b> |    |     |        |      |  | <b>113</b>     | <b>129</b>     | <b>94</b>       | <b>452</b>     | <b>169</b>     |
| 20                | 26 | 000 | 425100 | 6812 | July 4th Festivities                   | 2,756          | 1,521          | 3,100           | 1,000          | 1,800          |
| 20                | 26 | 000 | 525500 | 6812 | July 4th Festivities                   | (5,850)        | (3,688)        | (6,100)         | (6,075)        | (6,100)        |
| 20                | 26 | 000 | 535500 | 6812 | July 4th Festivities                   | (290)          | (34)           | (300)           | (105)          | (300)          |
| 20                | 26 | 000 | 595500 | 6812 | July 4th Festivities                   | (1,148)        | (550)          | (238)           | (238)          | (124)          |
| <b>6812 Total</b> |    |     |        |      |  | <b>(4,532)</b> | <b>(2,750)</b> | <b>(3,538)</b>  | <b>(5,418)</b> | <b>(4,724)</b> |
| 20                | 26 | 000 | 425100 | 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck | 3,100          | 4,325          | 3,100           | 5,472          | 5,500          |
| 20                | 26 | 000 | 525500 | 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck | (495)          | (1,244)        | (900)           | (1,685)        | (1,700)        |
| 20                | 26 | 000 | 535500 | 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck | (1,336)        | (1,547)        | (1,100)         | (1,000)        | (1,300)        |
| 20                | 26 | 000 | 595500 | 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck | (630)          | (354)          | (355)           | (355)          | (466)          |
| <b>6813 Total</b> |    |     |        |      |  | <b>639</b>     | <b>1,180</b>   | <b>745</b>      | <b>2,432</b>   | <b>2,034</b>   |
| 20                | 26 | 000 | 425100 | 6816 | Daddy Daughter Dance/Mom Prom          | 3,517          | 8,373          | 8,400           | 10,084         | 10,102         |
| 20                | 26 | 000 | 525500 | 6816 | Daddy Daughter Dance/Mom Prom          | (690)          | (1,920)        | (2,920)         | (3,922)        | (3,760)        |
| 20                | 26 | 000 | 535500 | 6816 | Daddy Daughter Dance/Mom Prom          | (794)          | (2,581)        | (1,800)         | (3,057)        | (3,000)        |
| 20                | 26 | 000 | 595500 | 6816 | Daddy Daughter Dance/Mom Prom          | (561)          | (576)          | (648)           | (648)          | (912)          |
| <b>6816 Total</b> |    |     |        |      |  | <b>1,472</b>   | <b>3,297</b>   | <b>3,032</b>    | <b>2,457</b>   | <b>2,430</b>   |
| 20                | 26 | 000 | 425100 | 6817 | Dance Recital Costumes                 | 6,443          | 12,549         | 6,500           | 8,106          | 8,000          |
| 20                | 26 | 000 | 525500 | 6817 | Dance Recital Costumes                 | (5,924)        | (6,992)        | (5,800)         | -              | -              |
| 20                | 26 | 000 | 535500 | 6817 | Dance Recital Costumes                 | -              | (2,635)        | -               | (6,167)        | (6,300)        |
| 20                | 26 | 000 | 595500 | 6817 | Dance Recital Costumes                 | (239)          | (239)          | (287)           | (287)          | (385)          |
| <b>6817 Total</b> |    |     |        |      |  | <b>280</b>     | <b>2,683</b>   | <b>413</b>      | <b>1,652</b>   | <b>1,315</b>   |
| 20                | 26 | 000 | 425100 | 6820 | Easter Extravaganza                    | 2,235          | 1,647          | 1,515           | 3,267          | 2,515          |
| 20                | 26 | 000 | 535500 | 6820 | Easter Extravaganza                    | (877)          | (1,085)        | (720)           | (1,710)        | (1,260)        |
| 20                | 26 | 000 | 595500 | 6820 | Easter Extravaganza                    | (519)          | (500)          | (568)           | (568)          | (518)          |
| <b>6820 Total</b> |    |     |        |      |  | <b>839</b>     | <b>62</b>      | <b>227</b>      | <b>989</b>     | <b>737</b>     |

# Program Summary Report

## Special Events

|                    |    |     |        |      |                        | Actual History |         |             |               |             |
|--------------------|----|-----|--------|------|------------------------|----------------|---------|-------------|---------------|-------------|
|                    |    |     |        |      |                        | 2014           | 2015    | 2016 Budget | 2016 Estimate | 2017 Budget |
| 20                 | 26 | 000 | 425100 | 6824 | Cardboard Boat Regatta | 1,934          | 1,536   | 2,875       | 1,620         | 2,000       |
| 20                 | 26 | 000 | 525500 | 6824 | Cardboard Boat Regatta | (625)          | (830)   | -           | (313)         | (350)       |
| 20                 | 26 | 000 | 535500 | 6824 | Cardboard Boat Regatta | (392)          | (301)   | (1,200)     | (241)         | (300)       |
| <b>6824 Total</b>  |    |     |        |      |                        | 917            | 405     | 1,675       | 1,066         | 1,350       |
| 20                 | 26 | 000 | 425100 | 6830 | Santa Visits           | 1,960          | 1,945   | 2,370       | 2,300         | 2,550       |
| 20                 | 26 | 000 | 535500 | 6830 | Santa Visits           | (718)          | (1,047) | (1,140)     | (1,100)       | (1,340)     |
| 20                 | 26 | 000 | 595500 | 6830 | Santa Visits           | (601)          | (573)   | (574)       | (574)         | (577)       |
| <b>6830 Total</b>  |    |     |        |      |                        | 641            | 325     | 656         | 626           | 633         |
| 20                 | 26 | 000 | 425100 | 6835 | Polar Express          | 12,476         | 10,415  | 14,200      | 11,240        | 11,760      |
| 20                 | 26 | 000 | 525500 | 6835 | Polar Express          | (4,501)        | (3,175) | (4,288)     | (2,945)       | (2,945)     |
| 20                 | 26 | 000 | 535500 | 6835 | Polar Express          | (653)          | (2,369) | (4,230)     | (4,120)       | (3,585)     |
| 20                 | 26 | 000 | 595500 | 6835 | Polar Express          | (3,113)        | (2,290) | (2,598)     | (2,003)       | (2,267)     |
| <b>6835 Total</b>  |    |     |        |      |                        | 4,209          | 2,581   | 3,084       | 2,172         | 2,963       |
| 20                 | 26 | 000 | 425100 | 6840 | Hay Ride/Kids 2 K      | 1,578          | -       | 3,450       | 3,136         | 3,200       |
| 20                 | 26 | 000 | 525500 | 6840 | Hay Ride/Kids 2 K      | (275)          | -       | (535)       | (498)         | (1,843)     |
| 20                 | 26 | 000 | 535500 | 6840 | Hay Ride/Kids 2 K      | (244)          | -       | (650)       | (1,577)       | (450)       |
| 20                 | 26 | 000 | 595500 | 6840 | Hay Ride/Kids 2 K      | (298)          | -       | (895)       | (467)         | (515)       |
| <b>6840 Total</b>  |    |     |        |      |                        | 761            | -       | 1,370       | 594           | 393         |
| <b>Grand Total</b> |    |     |        |      |                        | (3,520)        | 1,761   | (3,256)     | (2,400)       | (2,092)     |

| Account Number        | Description                    | Detail Description                         | Actual History | Actual History | 2016 Budget | 2016 Estimate | 2017 Budget |
|-----------------------|--------------------------------|--|----------------|----------------|-------------|---------------|-------------|
|                       |                                |  | 2014           | 2015           |             |               |             |
| 21                    | Athletic Programs              |  |                |                |             |               |             |
|                       | <b>Program Fees</b>            |  |                |                |             |               |             |
| 20 21 000 425100 1101 | Adult Softball                 |  | 4,575          | 4,325          | 4,450       | 5,725         | 9,925       |
| 20 21 000 425100 1102 | Adult Fall Softball            |  | 3,400          | 3,900          | 4,150       | 4,800         | 7,400       |
| 20 21 000 425100 1111 | Girl's Softball                |  | 38,290         | 42,102         | 45,050      | 55,386        | 58,705      |
| 20 21 000 425100 1112 | Girl's Traveling Softball      |  | 35,045         | 47,094         | 43,650      | 45,952        | 45,900      |
| 20 21 000 425100 1113 | Girl's Softball Tournament     |  | 18,883         | 14,665         | 24,500      | 15,935        | 24,500      |
| 20 21 000 425100 1115 | Pitching Clinic                |  | 2,346          | 3,330          | 2,900       | 3,600         | 3,200       |
| 20 21 000 425100 1116 | GEGSA Fundraising              |  | 24,008         | 3,740          | 10,000      | 1,206         | 2,500       |
| 20 21 000 425100 1120 | House Soccer                   |  | 104,136        | 104,739        | 111,875     | 109,717       | 117,275     |
| 20 21 000 425100 1121 | Indoor Soccer Leagues          |  | -              | 122,159        | 148,600     | 129,326       | 139,100     |
| 20 21 000 425100 1125 | Lakers Soccer Tournament       |  | 129,604        | 91,527         | 88,800      | 88,800        | 93,245      |
| 20 21 000 425100 1126 | Future Pros                    |  | 37,484         | 34,903         | 33,975      | 33,975        | 49,725      |
| 20 21 000 425100 1127 | GE Lakers Futbol Club          |  | 459,007        | 483,457        | 444,160     | 381,640       | 439,020     |
| 20 21 000 425100 1128 | GE Lakers Sponsor/Fundraise    |  | -              | -              | -           | -             | -           |
| 20 21 000 425100 1130 | Tournament                     |  | 54,136         | 41,572         | 40,000      | 34,921        | 40,000      |
| 20 21 000 425100 1140 | Men's Basketball               |  | 4,597          | 12,582         | 11,850      | 11,858        | 15,450      |
| 20 21 000 425100 1141 | Youth Basketball               |  | 61,015         | 67,160         | 65,450      | 70,044        | 69,300      |
| 20 21 000 425100 1144 | Basketball Camps               | Spartans Basketball/Volleyball & Game Camp | 23,330         | 22,058         | 17,350      | 21,247        | 22,470      |
| 20 21 000 425100 1145 | GBW Summer Camps               |  | 155,911        | 167,529        | 165,607     | 181,181       | 181,181     |
| 20 21 000 425100 1146 | GBS Summer Camps               |  | 114,959        | 106,386        | 107,405     | 96,991        | 97,741      |
| 20 21 000 425100 1148 | Sports Clinics                 | Coerver Soccer Clinics                     | 10,769         | 33             | -           | 1,552         | -           |
| 20 21 000 425100 1149 | Golden Eagle Cheer Fundraising |  | 8,641          | 6,826          | 9,000       | 12,446        | 10,000      |
| 20 21 000 425100 1160 | Football Fundraising           |  | 29,821         | 9,773          | 40,850      | 36,000        | 39,600      |
| 20 21 000 425100 1161 | Football Youth Tackle          |  | 104,954        | 114,996        | 101,250     | 100,111       | 104,125     |
| 20 21 000 425100 1162 | Golden Eagles Jamboree         |  | 3,957          | 4,599          | 13,500      | 4,367         | 8,000       |
| 20 21 000 425100 1163 | Golden Eagles Concession       |  | 897            | 1,245          | 6,000       | 6,000         | 6,000       |
| 20 21 000 425100 1164 | Eagle Wear                     |  | 4,193          | 4,654          | 5,000       | 2,750         | 5,000       |
| 20 21 000 425100 1165 | Football Legacy Fundraising    |  | -              | -              | -           | -             | -           |
| 20 21 000 425100 1170 | Youth Gymnastics               |  | 87,443         | 105,493        | 94,705      | 106,807       | 116,380     |
| 20 21 000 425100 1171 | Girl's Field Hockey            |  | 46,401         | 55,875         | 59,000      | 59,743        | 63,350      |
| 20 21 000 425100 1172 | Boy's Lacrosse                 |  | 93,143         | 99,161         | 112,750     | 89,000        | 92,250      |
| 20 21 000 425100 1173 | Boy's Lacrosse Fundraising     |  | -              | -              | 7,500       | 9,184         | 7,500       |
| 20 21 000 425100 1174 | Girl's Lacrosse                |  | 12,714         | 15,500         | 9,400       | 8,140         | 9,920       |
| 20 21 000 425100 1175 | Chicago Storm Camps            |  | 10,470         | 11,180         | 11,095      | 7,850         | 8,700       |
| 20 21 000 425100 1176 | British Challenger Soccer      |  | -              | 12,652         | 12,555      | 14,399        | 15,410      |
| 20 21 000 425100 1181 | Clay Court Tennis              |  | 1,420          | 1,420          | 1,265       | 2,046         | 1,870       |
| 20 21 000 425100 1182 | Tennis Lessons                 |  | 39,895         | 46,029         | 52,787      | 55,802        | 60,000      |
| 20 21 000 425100 1195 | Teen Events & Trips            |  | 3,092          | 1,895          | 2,475       | 1,626         | 1,814       |
| 20 21 000 425100 1201 | Freedom 4                      |  | 23,295         | 28,021         | 32,000      | 22,000        | 30,000      |
| 20 21 000 425100 1211 | Ice Skating Lessons            |  | 27,207         | 38,224         | 37,862      | 39,164        | 39,052      |

| Account Number                         | Description                   | Detail Description                         | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|--|-------------------------------|--|------------------|------------------|------------------|------------------|------------------|
|  |                               |  | 2014             | 2015             |                  |                  |                  |
| 20 21 000 425100 1222                  | Lightning Running Club        |  | 2,045            | 3,154            | 2,400            | 5,990            | 5,950            |
| 20 21 000 425100 1230                  | Power/Co Rec Volleyball       | Indoor Volleyball Summer Camp              | 14,645           | 1,787            | 6,912            | 1,920            | 10,092           |
| 20 21 000 425100 1232                  | Baseball House League         |  | 133,094          | 138,004          | 139,370          | 140,065          | 144,880          |
| 20 21 000 425100 1233                  | Baseball Travel League        |  | 86,726           | 97,516           | 112,650          | 110,078          | 116,780          |
| 20 21 000 425100 1234                  | Baseball Fundraising          |  | 12,746           | 25,525           | 35,000           | 32,151           | 35,000           |
| 20 21 000 425100 1235                  | Baseball Tournament           |  | 13,351           | 14,833           | 21,000           | 14,004           | 21,000           |
| 20 21 000 425100 1236                  | Baseball Concessions          |  | 15,742           | 19,022           | 16,000           | 20,000           | 13,000           |
| 20 21 000 425100 1237                  | Travel Baseball Fundraising   |  | -                | -                | -                | -                | -                |
| 20 21 000 425100 1241                  | Golden Eagles Cheerleading    |  | 30,865           | 38,357           | 36,750           | 28,345           | 26,950           |
| 20 21 000 425100 1259                  | Fishing Derby                 |  | 530              | 435              | 450              | 425              | 400              |
| 20 21 000 425100 1260                  | Coach Ed Sports Classes       |  | 36,389           | 33,778           | 31,800           | 18,324           | -                |
| 20 21 000 425100 1261                  | All-Star Sports               |  | 66,010           | 75,718           | 84,900           | 86,390           | 113,510          |
| 20 21 000 425100 1275                  | Illinois Shotokan Karate      |  | 51,519           | 49,604           | 59,216           | 49,129           | 47,742           |
| 20 21 000 425100 1278                  | White Sox Clinics/Camps       |  | 10,014           | 6,275            | 6,270            | 6,724            | 6,700            |
| 20 21 000 425100 1280                  | Rugby                         |  | -                | -                | -                | 12,422           | 16,300           |
| 20 21 000 425100 1281                  | Rugby Sponsorship/Fundraising |  | -                | -                | -                | 647              | 1,500            |
| <b>Program Fees</b>                    |                               |  | <b>2,252,711</b> | <b>2,434,813</b> | <b>2,531,484</b> | <b>2,397,904</b> | <b>2,595,412</b> |
| <b>Salaries &amp; Wages - Programs</b> |                               |  |                  |                  |                  |                  |                  |
| 20 21 000 515500 1101                  | Adult Softball                |  | 650              | 585              | 655              | 881              | 1,518            |
| 20 21 000 515500 1102                  | Adult Fall Softball           |  | 466              | 639              | 546              | 633              | 1,055            |
| 20 21 000 515500 1111                  | Girl's Softball               |  | 3,175            | 233              | 2,500            | 65               | 2,500            |
| 20 21 000 515500 1112                  | Girl's Traveling Softball     |  | 460              | 1,343            | 1,500            | 168              | 1,500            |
| 20 21 000 515500 1113                  | Girl's Softball Tournament    |  | 6,440            | 1,625            | 3,600            | 2,973            | 3,600            |
| 20 21 000 515500 1115                  | Pitching Clinic               |  | 1,500            | 3,094            | 2,175            | 2,700            | 2,400            |
| 20 21 000 515500 1120                  | House Soccer                  |  | 15,483           | 10,950           | 5,280            | 1,750            | 2,400            |
| 20 21 000 515500 1121                  | Indoor Soccer Leagues         |  | -                | 12,997           | 7,260            | 3,953            | 6,749            |
| 20 21 000 515500 1125                  | Lakers Soccer Tournament      |  | 14,210           | 389              | 960              | 960              | 2,880            |
| 20 21 000 515500 1127                  | GE Lakers Futbol Club         |  | 12,632           | 4,558            | 7,280            | 1,664            | -                |
| 20 21 000 515500 1130                  | Tournament                    |  | 7,078            | 5,497            | 10,000           | 13,000           | 10,000           |
| 20 21 000 515500 1140                  | Men's Basketball              |  | 1,536            | 1,691            | 1,720            | 1,184            | 2,741            |
| 20 21 000 515500 1141                  | Youth Basketball              |  | 10,183           | 8,945            | 11,980           | 12,000           | 11,536           |
| 20 21 000 515500 1144                  | Basketball Camps              | Spartans Basketball/Volleyball & Game Camp | 7,702            | 10,500           | 7,330            | 11,573           | 10,585           |
| 20 21 000 515500 1145                  | GBW Summer Camps              |  | 108,719          | 109,678          | 111,548          | 121,639          | 121,639          |
| 20 21 000 515500 1146                  | GBS Summer Camps              |  | 60,447           | 57,178           | 57,628           | 55,199           | 55,199           |
| 20 21 000 515500 1170                  | Youth Gymnastics              |  | 27,981           | 36,512           | 32,396           | 37,975           | 40,600           |
| 20 21 000 515500 1171                  | Girl's Field Hockey           |  | 13,502           | 12,828           | 15,000           | 15,000           | 15,000           |
| 20 21 000 515500 1172                  | Boy's Lacrosse                |  | 11,021           | 10,606           | 15,000           | 12,500           | 15,000           |
| 20 21 000 515500 1182                  | Tennis Lessons                |  | -                | -                | -                | 37,804           | 40,847           |
| 20 21 000 515500 1230                  | Power/Co Rec Volleyball       | Indoor Volleyball Summer Camp              | -                | -                | 3,255            | -                | 1,968            |
| 20 21 000 515500 1236                  | Baseball Concessions          |  | 6,014            | 5,761            | 7,500            | 6,652            | 6,000            |
| 20 21 000 515500 1260                  | Coach Ed Sports Classes       |  | 8,728            | 7,679            | 8,352            | 4,367            | -                |

| Account Number                         | Description                    | Detail Description                         | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|--|--------------------------------|--|----------------|----------------|----------------|----------------|----------------|
|  |                                |  | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages - Programs</b> |                                |  | <b>317,927</b> | <b>303,288</b> | <b>313,465</b> | <b>344,640</b> | <b>355,717</b> |
| <b>Contractual Services- Programs</b>  |                                |  |                |                |                |                |                |
| 20 21 000 525500 1101                  | Adult Softball                 |  | 2,159          | 1,835          | 2,107          | 1,894          | 4,120          |
| 20 21 000 525500 1102                  | Adult Fall Softball            |  | 1,470          | 1,484          | 1,747          | 1,937          | 3,062          |
| 20 21 000 525500 1111                  | Girl's Softball                |  | 3,999          | 8,402          | 6,790          | 11,372         | 10,365         |
| 20 21 000 525500 1112                  | Girl's Traveling Softball      |  | 18,629         | 17,410         | 22,066         | 25,272         | 24,555         |
| 20 21 000 525500 1113                  | Girl's Softball Tournament     |  | 1,244          | 6,721          | 8,423          | 7,075          | 8,423          |
| 20 21 000 525500 1114                  | GEGSA Tournament Concessions   |  | -              | -              | -              | -              | -              |
| 20 21 000 525500 1116                  | GEGSA Fundraising              |  | -              | -              | 9,625          | -              | 2,125          |
| 20 21 000 525500 1120                  | House Soccer                   |  | 7,272          | 13,356         | 26,600         | 22,000         | 23,144         |
| 20 21 000 525500 1121                  | Indoor Soccer Leagues          |  | -              | 109,027        | 112,564        | 88,308         | 98,150         |
| 20 21 000 525500 1125                  | Lakers Soccer Tournament       |  | 85,582         | 36,979         | 67,845         | 67,844         | 65,483         |
| 20 21 000 525500 1126                  | Future Pros                    |  | 20,690         | 20,468         | 17,674         | 17,674         | 24,379         |
| 20 21 000 525500 1127                  | GE Lakers Futbol Club          |  | 310,335        | 360,245        | 275,508        | 244,008        | 311,175        |
| 20 21 000 525500 1130                  | Tournament                     |  | 4,306          | 1,595          | 8,000          | 2,196          | 8,000          |
| 20 21 000 525500 1140                  | Men's Basketball               |  | 5,592          | 6,731          | 7,087          | 5,553          | 7,849          |
| 20 21 000 525500 1141                  | Youth Basketball               |  | 9,604          | 11,002         | 12,987         | 12,832         | 11,625         |
| 20 21 000 525500 1144                  | Basketball Camps               | Spartans Basketball/Volleyball & Game Camp | 4,668          | 2,091          | 2,695          | 1,448          | 2,695          |
| 20 21 000 525500 1145                  | GBW Summer Camps               |  | 17,787         | 23,117         | 23,117         | 26,021         | 25,721         |
| 20 21 000 525500 1146                  | GBS Summer Camps               |  | 36,809         | 32,698         | 33,698         | 25,480         | 25,480         |
| 20 21 000 525500 1148                  | Sports Clinics                 | Coerver Soccer Clinics                     | -              | -              | -              | 1,242          | -              |
| 20 21 000 525500 1149                  | Golden Eagle Cheer Fundraising |  | -              | 2,113          | 2,750          | 8,733          | 3,750          |
| 20 21 000 525500 1160                  | Football Fundraising           |  | 14,956         | 5,524          | 14,285         | 4,550          | 17,910         |
| 20 21 000 525500 1161                  | Football Youth Tackle          |  | 20,710         | 30,703         | 21,650         | 21,650         | 19,875         |
| 20 21 000 525500 1162                  | Golden Eagles Jamboree         |  | 2,340          | 1,768          | 4,764          | 1,465          | 3,564          |
| 20 21 000 525500 1163                  | Golden Eagles Concession       |  | -              | 255            | 3,000          | 3,000          | 3,000          |
| 20 21 000 525500 1164                  | Eagle Wear                     |  | -              | -              | 1,000          | -              | 1,000          |
| 20 21 000 525500 1170                  | Youth Gymnastics               |  | 4,977          | 10,661         | 5,000          | 5,581          | -              |
| 20 21 000 525500 1171                  | Girl's Field Hockey            |  | 2,949          | 4,432          | 5,000          | 5,000          | 5,000          |
| 20 21 000 525500 1172                  | Boy's Lacrosse                 |  | 29,572         | 23,353         | 28,000         | 26,596         | 22,600         |
| 20 21 000 525500 1173                  | Boy's Lacrosse Fundraising     |  | -              | -              | 7,500          | 2,048          | 7,500          |
| 20 21 000 525500 1174                  | Girl's Lacrosse                |  | 8,415          | 10,252         | 6,580          | 5,970          | 6,944          |
| 20 21 000 525500 1175                  | Chicago Storm Camps            |  | 8,124          | 8,276          | 7,767          | 5,495          | 6,090          |
| 20 21 000 525500 1176                  | British Challenger Soccer      |  | -              | 9,744          | 8,789          | 10,079         | 10,787         |
| 20 21 000 525500 1182                  | Tennis Lessons                 |  | 30,012         | 35,359         | 42,229         | -              | -              |
| 20 21 000 525500 1195                  | Teen Events & Trips            |  | 2,175          | 3,336          | 2,180          | 1,190          | 2,400          |
| 20 21 000 525500 1201                  | Freedom 4                      |  | 2,768          | 3,430          | 3,500          | 3,243          | 3,500          |
| 20 21 000 525500 1211                  | Ice Skating Lessons            |  | 14,819         | 28,514         | 28,835         | 29,143         | 29,289         |
| 20 21 000 525500 1230                  | Power/Co Rec Volleyball        | Indoor Volleyball Summer Camp              | 8,816          | 1,344          | 1,344          | 1,176          | 3,965          |
| 20 21 000 525500 1232                  | Baseball House League          |  | 27,143         | 25,275         | 25,761         | 38,247         | 27,345         |
| 20 21 000 525500 1233                  | Baseball Travel League         |  | 52,523         | 58,287         | 71,743         | 67,039         | 71,743         |

| Account Number                            | Description                    | Detail Description                         | Actual History | Actual History   | 2016 Budget      | 2016 Estimate  | 2017 Budget      |
|---|--------------------------------|--|----------------|------------------|------------------|----------------|------------------|
|   |                                |  | 2014           | 2015             |                  |                |                  |
| 20 21 000 525500 1234                     | Baseball Fundraising           |  | -              | 25,150           | 21,664           | 24,776         | 21,664           |
| 20 21 000 525500 1235                     | Baseball Tournament            |  | 4,644          | 7,512            | 12,006           | 6,895          | 12,006           |
| 20 21 000 525500 1236                     | Baseball Concessions           |  | 787            | 787              | 1,000            | 917            | 1,000            |
| 20 21 000 525500 1241                     | Golden Eagles Cheerleading     |  | 9,430          | 13,580           | 5,388            | 4,428          | 3,925            |
| 20 21 000 525500 1261                     | All-Star Sports                |  | 40,306         | 46,521           | 50,220           | 46,387         | 63,414           |
| 20 21 000 525500 1275                     | Illinois Shotokan Karate       |  | 32,438         | 43,312           | 44,338           | 36,873         | 35,252           |
| 20 21 000 525500 1278                     | White Sox Clinics/Camps        |  | 8,458          | 2,696            | 2,696            | 4,144          | 4,115            |
| 20 21 000 525500 1280                     | Rugby                          |  | -              | -                | -                | 2,999          | 3,403            |
| <b>Contractual Services- Programs</b>     |                                |  | <b>856,508</b> | <b>1,055,343</b> | <b>1,067,522</b> | <b>929,778</b> | <b>1,047,392</b> |
| <b>Materials &amp; Supplies -Programs</b> |                                |  |                |                  |                  |                |                  |
| 20 21 000 535500 1101                     | Adult Softball                 |  | 351            | -                | 220              | 170            | 320              |
| 20 21 000 535500 1102                     | Adult Fall Softball            |  | 351            | -                | 200              | 170            | 250              |
| 20 21 000 535500 1111                     | Girl's Softball                |  | 9,285          | 13,842           | 13,664           | 18,467         | 18,616           |
| 20 21 000 535500 1112                     | Girl's Traveling Softball      |  | 9,074          | 10,022           | 2,000            | 2,326          | 2,000            |
| 20 21 000 535500 1113                     | Girl's Softball Tournament     |  | 9,424          | 2,511            | 5,995            | 705            | 7,295            |
| 20 21 000 535500 1114                     | GEGSA Tournament Concessions   |  | 717            | -                | -                | -              | -                |
| 20 21 000 535500 1116                     | GEGSA Fundraising              |  | 13,813         | 3,740            | 375              | 1,206          | 375              |
| 20 21 000 535500 1120                     | House Soccer                   |  | 35,877         | 28,826           | 27,000           | 27,500         | 28,590           |
| 20 21 000 535500 1121                     | Indoor Soccer Leagues          |  | -              | -                | 1,890            | 1,879          | 1,890            |
| 20 21 000 535500 1125                     | Lakers Soccer Tournament       |  | 20,229         | 17,683           | 9,100            | 9,100          | 9,450            |
| 20 21 000 535500 1127                     | GE Lakers Futbol Club          |  | 8,630          | 23,675           | 11,575           | 7,500          | 7,900            |
| 20 21 000 535500 1130                     | Tournament                     |  | 3,304          | 2,441            | 3,000            | 3,000          | 3,000            |
| 20 21 000 535500 1140                     | Men's Basketball               |  | -              | -                | 246              | 200            | 246              |
| 20 21 000 535500 1141                     | Youth Basketball               |  | 10,374         | 10,260           | 10,222           | 10,867         | 10,286           |
| 20 21 000 535500 1144                     | Basketball Camps               | Spartans Basketball/Volleyball & Game Camp | 2,163          | 1,781            | 1,750            | 796            | 1,750            |
| 20 21 000 535500 1145                     | GBW Summer Camps               |  | 3,323          | 5,101            | 5,101            | 5,338          | 5,638            |
| 20 21 000 535500 1146                     | GBS Summer Camps               |  | 6,028          | 3,039            | 3,039            | 3,446          | 3,446            |
| 20 21 000 535500 1149                     | Golden Eagle Cheer Fundraising |  | 2,606          | 4,713            | 6,250            | 3,713          | 6,250            |
| 20 21 000 535500 1160                     | Football Fundraising           |  | 14,865         | 4,250            | 13,930           | 17,961         | 12,950           |
| 20 21 000 535500 1161                     | Football Youth Tackle          |  | 39,061         | 41,012           | 50,885           | 50,885         | 50,670           |
| 20 21 000 535500 1162                     | Golden Eagles Jamboree         |  | 1,617          | 2,832            | 7,950            | 2,116          | 3,650            |
| 20 21 000 535500 1163                     | Golden Eagles Concession       |  | 897            | 990              | 3,000            | 3,000          | 3,000            |
| 20 21 000 535500 1164                     | Eagle Wear                     |  | 4,193          | 4,654            | 4,000            | 2,750          | 4,000            |
| 20 21 000 535500 1170                     | Youth Gymnastics               | Upgrading equipment in 2017                | 1,272          | 2,242            | 5,295            | 3,614          | 15,295           |
| 20 21 000 535500 1171                     | Girl's Field Hockey            |  | 8,489          | 7,484            | 8,000            | 8,000          | 10,673           |
| 20 21 000 535500 1172                     | Boy's Lacrosse                 |  | 23,464         | 31,055           | 31,000           | 27,283         | 23,775           |
| 20 21 000 535500 1181                     | Clay Court Tennis              |  | 181            | 101              | 500              | 543            | 500              |
| 20 21 000 535500 1182                     | Tennis Lessons                 |  | 261            | 86               | -                | 4,588          | 4,000            |
| 20 21 000 535500 1195                     | Teen Events & Trips            |  | 70             | 84               | 50               | -              | -                |
| 20 21 000 535500 1201                     | Freedom 4                      |  | 9,132          | 10,949           | 10,000           | 7,075          | 10,000           |
| 20 21 000 535500 1222                     | Lightning Running Club         |  | 1,345          | 624              | 1,125            | 1,200          | 1,300            |

| Account Number                            | Description                   | Detail Description | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|---|-------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
|   |                               |                    | 2014           | 2015           |                |                |                |
| 20 21 000 535500 1230                     | Power/Co Rec Volleyball       |                    | -              | -              | -              | -              | 750            |
| 20 21 000 535500 1232                     | Baseball House League         |                    | 38,004         | 42,288         | 49,307         | 39,847         | 52,182         |
| 20 21 000 535500 1233                     | Baseball Travel League        |                    | 21             | 4,545          | 1,400          | 1,647          | 1,400          |
| 20 21 000 535500 1234                     | Baseball Fundraising          |                    | 12,746         | 375            | 13,336         | 6,401          | 13,336         |
| 20 21 000 535500 1235                     | Baseball Tournament           |                    | 1,045          | 3,542          | 5,006          | 3,121          | 5,006          |
| 20 21 000 535500 1236                     | Baseball Concessions          |                    | 12,237         | 12,474         | 7,500          | 12,475         | 6,000          |
| 20 21 000 535500 1241                     | Golden Eagles Cheerleading    |                    | 15,997         | 14,938         | 16,010         | 12,075         | 11,950         |
| 20 21 000 535500 1259                     | Fishing Derby                 |                    | 229            | 129            | 173            | 186            | 132            |
| 20 21 000 535500 1260                     | Coach Ed Sports Classes       |                    | 222            | 364            | 600            | 578            | -              |
| 20 21 000 535500 1261                     | All-Star Sports               |                    | -              | 10             | -              | 400            | 600            |
| 20 21 000 535500 1280                     | Rugby                         |                    | -              | -              | -              | 1,691          | 5,205          |
| 20 21 000 535500 1281                     | Rugby Sponsorship/Fundraising |                    | -              | -              | -              | 647            | 1,500          |
| <b>Materials &amp; Supplies -Programs</b> |                               |                    | <b>320,896</b> | <b>312,661</b> | <b>330,694</b> | <b>304,464</b> | <b>345,175</b> |
| <b>Chargebacks &amp; Indirect Expense</b> |                               |                    |                |                |                |                |                |
| 20 21 000 595500 1101                     | Adult Softball                |                    | 1,290          | 1,292          | 1,292          | 1,292          | 2,064          |
| 20 21 000 595500 1102                     | Adult Fall Softball           |                    | 966            | 1,208          | 1,208          | 1,208          | 1,698          |
| 20 21 000 595500 1111                     | Girl's Softball               |                    | 12,223         | 10,529         | 10,088         | 10,088         | 12,548         |
| 20 21 000 595500 1112                     | Girl's Traveling Softball     |                    | 5,238          | 4,879          | 6,308          | 6,308          | 6,370          |
| 20 21 000 595500 1113                     | Girl's Softball Tournament    |                    | 3,808          | 3,808          | 5,182          | 5,182          | 5,182          |
| 20 21 000 595500 1115                     | Pitching Clinic               |                    | 436            | 436            | 447            | 447            | 460            |
| 20 21 000 595500 1120                     | House Soccer                  |                    | 27,801         | 24,281         | 25,017         | 25,017         | 26,055         |
| 20 21 000 595500 1125                     | Lakers Soccer Tournament      |                    | 9,583          | 9,583          | 10,896         | 10,896         | 10,892         |
| 20 21 000 595500 1126                     | Future Pros                   |                    | 6,189          | 5,491          | 10,294         | 10,294         | 10,346         |
| 20 21 000 595500 1127                     | GE Lakers Futbol Club         |                    | 34,910         | 33,270         | 38,907         | 31,377         | 34,485         |
| 20 21 000 595500 1140                     | Men's Basketball              |                    | 1,746          | 2,219          | 2,429          | 2,429          | 2,501          |
| 20 21 000 595500 1141                     | Youth Basketball              |                    | 14,967         | 14,743         | 14,703         | 14,703         | 14,780         |
| 20 21 000 595500 1144                     | Basketball Camps              |                    | (461)          | 1,767          | 2,055          | 2,055          | 2,525          |
| 20 21 000 595500 1145                     | GBW Summer Camps              |                    | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 20 21 000 595500 1146                     | GBS Summer Camps              |                    | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          |
| 20 21 000 595500 1161                     | Football Youth Tackle         |                    | 18,057         | 17,035         | 16,038         | 16,038         | 16,289         |
| 20 21 000 595500 1162                     | Golden Eagles Jamboree        |                    | -              | -              | 786            | 786            | 786            |
| 20 21 000 595500 1170                     | Youth Gymnastics              |                    | 14,774         | 16,008         | 16,239         | 16,239         | 16,587         |
| 20 21 000 595500 1171                     | Girl's Field Hockey           |                    | 7,503          | 14,270         | 16,277         | 16,277         | 16,325         |
| 20 21 000 595500 1172                     | Boy's Lacrosse                |                    | 5,298          | 7,871          | 10,528         | 7,477          | 7,477          |
| 20 21 000 595500 1174                     | Girl's Lacrosse               |                    | 2,375          | 2,200          | 2,220          | 1,110          | 1,126          |
| 20 21 000 595500 1175                     | Chicago Storm Camps           |                    | 984            | 984            | 1,413          | 1,069          | 1,069          |
| 20 21 000 595500 1176                     | British Challenger Soccer     |                    | -              | 1,019          | 1,123          | 1,123          | 1,461          |
| 20 21 000 595500 1181                     | Clay Court Tennis             |                    | 462            | 462            | 450            | 450            | 660            |
| 20 21 000 595500 1182                     | Tennis Lessons                |                    | 4,363          | 4,363          | 4,730          | 4,730          | 5,153          |
| 20 21 000 595500 1195                     | Teen Events & Trips           |                    | 816            | 550            | 366            | 366            | 352            |
| 20 21 000 595500 1201                     | Freedom 4                     |                    | 2,265          | 2,168          | 2,500          | 2,500          | 2,264          |



| <u>Account Number</u> | <u>Description</u>                        | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |   |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 20 21 000 595500 1211 | Ice Skating Lessons                       |                           | 1,529                 | 1,529                 | 1,454              | 1,454                | 1,454              |
| 20 21 000 595500 1222 | Lightning Running Club                    |                           | 348                   | 348                   | 659                | 659                  | 855                |
| 20 21 000 595500 1230 | Power/Co Rec Volleyball                   |                           | 1,931                 | 248                   | 406                | 284                  | 1,295              |
| 20 21 000 595500 1232 | Baseball House League                     |                           | 30,755                | 35,974                | 30,968             | 30,968               | 32,490             |
| 20 21 000 595500 1233 | Baseball Travel League                    |                           | 10,098                | 8,297                 | 12,021             | 12,021               | 12,103             |
| 20 21 000 595500 1235 | Baseball Tournament                       |                           | 4,365                 | 3,778                 | 3,988              | 3,988                | 3,988              |
| 20 21 000 595500 1241 | Golden Eagles Cheerleading                |                           | 3,756                 | 4,736                 | 4,776              | 4,776                | 4,298              |
| 20 21 000 595500 1259 | Fishing Derby                             |                           | 211                   | 218                   | 215                | 215                  | 166                |
| 20 21 000 595500 1260 | Coach Ed Sports Classes                   |                           | 15,508                | 15,561                | 15,441             | 6,715                | -                  |
| 20 21 000 595500 1261 | All-Star Sports                           |                           | 14,016                | 14,868                | 17,326             | 17,326               | 23,036             |
| 20 21 000 595500 1275 | Illinois Shotokan Karate                  |                           | 9,031                 | 9,031                 | 6,512              | 5,213                | 5,213              |
| 20 21 000 595500 1280 | Rugby                                     |                           | -                     | -                     | -                  | 3,941                | 3,941              |
|                       | <b>Chargebacks &amp; Indirect Expense</b> |                           | <b>269,141</b>        | <b>277,024</b>        | <b>297,261</b>     | <b>279,020</b>       | <b>290,293</b>     |
| <b>21</b>             | <b>Athletic Programs</b>                  |                           | <b>488,240</b>        | <b>486,497</b>        | <b>522,542</b>     | <b>540,001</b>       | <b>556,834</b>     |

| Account Number   | Description | Detail Description                     | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|------------------|-------------|--|----------------|----------------|----------------|----------------|----------------|
|                  |             |  | 2014           | 2015           |                |                |                |
| 22               |             | Arts & Crafts Programs                 |                |                |                |                |                |
|                  |             | <b>Program Fees</b>                    |                |                |                |                |                |
| 20 22 000 425100 | 2301        | Theatre/Foreign Language/Horse         | 15,451         | 10,956         | 15,300         | 16,191         | 16,140         |
| 20 22 000 425100 | 2305        | Cooking Classes                        | -              | 2,846          | 2,500          | -              | -              |
| 20 22 000 425100 | 2310        | Bowling/Magic/Manners                  | 2,128          | 2,416          | 2,920          | 6,455          | 6,270          |
| 20 22 000 425100 | 2311        | Early Childhood General                | 9,494          | 11,941         | 10,077         | 17,500         | 13,280         |
| 20 22 000 425100 | 2314        | Guitar                                 | 1,502          | 10             | 2,080          | 625            | 1,560          |
| 20 22 000 425100 | 2315        | Young Rembrandts                       | 4,720          | 4,601          | 4,368          | 6,327          | 6,252          |
| 20 22 000 425100 | 2331        | Kid Rock                               | 7,481          | 9,597          | 6,690          | 10,871         | 9,312          |
| 20 22 000 425100 | 2350        | Cool Science                           | 4,195          | 6,707          | 8,910          | 9,945          | 9,510          |
| 20 22 000 425100 | 2351        | Music & Movement                       | 2,636          | 4,124          | 3,750          | 3,089          | 3,750          |
| 20 22 000 425100 | 2358        | Glitzy Girlz                           | 546            | 852            | 1,200          | 2,098          | 1,920          |
| 20 22 000 425100 | 2362        | Music Together                         | 22,406         | 34,549         | 34,324         | 40,832         | 40,166         |
| 20 22 000 425100 | 2364        | Adult General                          | 2,435          | 2,447          | 2,596          | 2,190          | 2,129          |
| 20 22 000 425100 | 2370        | Bricks 4 Kidz                          | 3,471          | 17,499         | 7,735          | 19,176         | 16,920         |
| 20 22 000 425100 | 2375        | Nature Programs                        | 7,441          | 8,095          | 7,670          | 14,000         | 11,840         |
|                  |             | <b>Program Fees</b>                    | <b>83,905</b>  | <b>116,640</b> | <b>110,120</b> | <b>149,299</b> | <b>139,049</b> |
|                  |             | <b>Salaries &amp; Wages - Programs</b> |                |                |                |                |                |
| 20 22 000 515500 | 2310        | Bowling/Magic/Manners                  | -              | 972            | -              | 350            | 360            |
| 20 22 000 515500 | 2314        | Guitar                                 | 850            | -              | 2,175          | -              | -              |
| 20 22 000 515500 | 2375        | Nature Programs                        | 3,055          | 4,187          | 3,418          | 6,900          | 6,268          |
|                  |             | <b>Salaries &amp; Wages - Programs</b> | <b>3,905</b>   | <b>5,159</b>   | <b>5,593</b>   | <b>7,250</b>   | <b>6,628</b>   |
|                  |             | <b>Contractual Services- Programs</b>  |                |                |                |                |                |
| 20 22 000 525500 | 2301        | Theatre/Foreign Language/Horse         | 11,368         | 7,635          | 9,620          | 8,592          | 9,620          |
| 20 22 000 525500 | 2305        | Cooking Classes                        | -              | 1,500          | 1,500          | -              | -              |
| 20 22 000 525500 | 2310        | Bowling/Magic/Manners                  | 1,832          | 702            | 1,305          | 2,392          | 2,985          |
| 20 22 000 525500 | 2311        | Early Childhood General                | 6,575          | 8,477          | 6,032          | 12,556         | 7,306          |
| 20 22 000 525500 | 2314        | Guitar                                 | -              | -              | -              | 480            | 803            |
| 20 22 000 525500 | 2315        | Young Rembrandts                       | 2,753          | 3,218          | 2,196          | 3,796          | 3,751          |
| 20 22 000 525500 | 2331        | Kid Rock                               | 4,693          | 6,736          | 3,510          | 7,476          | 5,033          |
| 20 22 000 525500 | 2350        | Cool Science                           | 1,268          | 4,218          | 4,410          | 5,506          | 5,310          |
| 20 22 000 525500 | 2351        | Music & Movement                       | 1,386          | 2,862          | 1,848          | 1,747          | 1,880          |
| 20 22 000 525500 | 2358        | Glitzy Girlz                           | 330            | 576            | 600            | 1,463          | 900            |
| 20 22 000 525500 | 2362        | Music Together                         | 16,378         | 25,899         | 19,050         | 29,382         | 28,290         |
| 20 22 000 525500 | 2364        | Adult General                          | 927            | 1,691          | 1,817          | 2,190          | 1,490          |
| 20 22 000 525500 | 2370        | Bricks 4 Kidz                          | 2,387          | 14,345         | 5,415          | 13,239         | 11,844         |
|                  |             | <b>Contractual Services- Programs</b>  | <b>49,896</b>  | <b>77,857</b>  | <b>57,303</b>  | <b>88,819</b>  | <b>79,212</b>  |

| <u>Account Number</u>                     | <u>Description</u>             | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|---|--------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|   |                                |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Materials &amp; Supplies -Programs</b> |                                |                           |                       |                       |                    |                      |                    |
| 20 22 000 535500 2375                     | Nature Programs                |                           | 71                    | 1,179                 | 500                | 1,600                | 1,000              |
| <b>Materials &amp; Supplies -Programs</b> |                                |                           | <b>71</b>             | <b>1,179</b>          | <b>500</b>         | <b>1,600</b>         | <b>1,000</b>       |
| <b>Chargebacks &amp; Indirect Expense</b> |                                |                           |                       |                       |                    |                      |                    |
| 20 22 000 595500 2301                     | Theatre/Foreign Language/Horse |                           | 1,144                 | 1,874                 | 1,874              | 1,874                | 2,361              |
| 20 22 000 595500 2310                     | Bowling/Magic/Manners          |                           | 739                   | 460                   | 460                | 460                  | 561                |
| 20 22 000 595500 2311                     | Early Childhood General        |                           | 1,513                 | 1,668                 | 2,233              | 2,233                | 3,343              |
| 20 22 000 595500 2314                     | Guitar                         |                           | 434                   | -                     | 402                | 200                  | 337                |
| 20 22 000 595500 2315                     | Young Rembrandts               |                           | 1,074                 | 1,070                 | 1,070              | 1,070                | 1,130              |
| 20 22 000 595500 2331                     | Kid Rock                       |                           | 1,014                 | 1,220                 | 1,220              | 1,220                | 1,178              |
| 20 22 000 595500 2350                     | Cool Science                   |                           | 1,165                 | 1,099                 | 1,099              | 1,099                | 1,882              |
| 20 22 000 595500 2351                     | Music & Movement               |                           | 922                   | 1,066                 | 1,066              | 1,066                | 830                |
| 20 22 000 595500 2358                     | Glitzy Girlz                   |                           | 159                   | 256                   | 256                | 256                  | 614                |
| 20 22 000 595500 2362                     | Music Together                 |                           | 1,773                 | 1,967                 | 1,967              | 1,967                | 3,072              |
| 20 22 000 595500 2364                     | Adult General                  |                           | 400                   | 400                   | 400                | 400                  | 372                |
| 20 22 000 595500 2370                     | Bricks 4 Kidz                  |                           | 615                   | 466                   | 466                | 466                  | 1,242              |
| 20 22 000 595500 2375                     | Nature Programs                |                           | 1,359                 | 1,366                 | 1,338              | 1,338                | 2,034              |
| <b>Chargebacks &amp; Indirect Expense</b> |                                |                           | <b>12,311</b>         | <b>12,912</b>         | <b>13,851</b>      | <b>13,649</b>        | <b>18,956</b>      |
| 22  | Arts & Crafts Programs         |                           | <b>17,721</b>         | <b>19,533</b>         | <b>32,873</b>      | <b>37,981</b>        | <b>33,253</b>      |

| Account Number        | Description                               | Detail Description | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-----------------------|---|--------------------|----------------|----------------|---------------|---------------|---------------|
|                       |   |                    | 2014           | 2015           |               |               |               |
| 23<br>0               | Health/Fitness/Dance Programs             |                    |                |                |               |               |               |
|                       | <b>Program Fees</b>                       |                    |                |                |               |               |               |
| 20 23 000 425100 3410 | Fitness Classes                           |                    | 10,282         | 9,961          | 10,000        | 7,500         | 8,500         |
| 20 23 000 425100 3510 | Dance                                     |                    | 28,401         | 31,849         | 32,200        | 27,729        | 28,040        |
|                       | <b>Program Fees</b>                       |                    | <b>38,683</b>  | <b>41,810</b>  | <b>42,200</b> | <b>35,229</b> | <b>36,540</b> |
|                       | <b>Salaries &amp; Wages - Programs</b>    |                    |                |                |               |               |               |
| 20 23 000 515500 3410 | Fitness Classes                           |                    | 4,307          | 5,810          | 4,500         | 4,000         | 4,500         |
| 20 23 000 515500 3510 | Dance                                     |                    | 23,221         | 14,810         | 13,177        | 9,894         | 9,843         |
|                       | <b>Salaries &amp; Wages - Programs</b>    |                    | <b>27,528</b>  | <b>20,620</b>  | <b>17,677</b> | <b>13,894</b> | <b>14,343</b> |
|                       | <b>Materials &amp; Supplies -Programs</b> |                    |                |                |               |               |               |
| 20 23 000 535500 3410 | Fitness Classes                           |                    | 34             | 134            | 200           | 200           | 200           |
| 20 23 000 535500 3510 | Dance                                     |                    | 293            | 1,047          | 750           | 500           | 500           |
|                       | <b>Materials &amp; Supplies -Programs</b> |                    | <b>327</b>     | <b>1,181</b>   | <b>950</b>    | <b>700</b>    | <b>700</b>    |
|                       | <b>Chargebacks &amp; Indirect Expense</b> |                    |                |                |               |               |               |
| 20 23 000 595500 3410 | Fitness Classes                           |                    | 3,508          | 3,539          | 3,539         | 3,539         | 3,551         |
| 20 23 000 595500 3510 | Dance                                     |                    | 4,908          | 2,000          | 4,200         | 4,200         | 5,470         |
|                       | <b>Chargebacks &amp; Indirect Expense</b> |                    | <b>8,416</b>   | <b>5,539</b>   | <b>7,739</b>  | <b>7,739</b>  | <b>9,021</b>  |
| <b>23</b>             | <b>Health/Fitness/Dance Programs</b>      |                    | <b>2,413</b>   | <b>14,470</b>  | <b>15,834</b> | <b>12,896</b> | <b>12,476</b> |

| Account Number        | Description                            | Detail Description                        | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-----------------------|--|---|----------------|----------------|----------------|----------------|----------------|
|                       |  |   | 2014           | 2015           |                |                |                |
| 24                    |  | General Recreation Programs               |                |                |                |                |                |
|                       |  | <b>Program Fees</b>                       |                |                |                |                |                |
| 20 24 000 425100 4450 | Safety Village                         |   | 9,847          | 14,855         | 15,270         | 13,311         | 14,450         |
| 20 24 000 425100 4451 | Positively Play                        |   | 24,413         | 27,038         | 27,152         | 25,199         | 24,948         |
| 20 24 000 425100 4598 | CDH Classes                            |   | 4,473          | 5,733          | 8,340          | 5,500          | 6,195          |
| 20 24 000 425100 4610 | Preschool                              |   | 371,922        | 455,115        | 492,654        | 433,000        | 493,500        |
| 20 24 000 425100 4612 | Kindergarten Kids Camp                 |   | 27,986         | 35,644         | 35,904         | 28,272         | 28,547         |
| 20 24 000 425100 4625 | Camp Caravan                           |   | 72,984         | 94,728         | 97,400         | 103,902        | 104,500        |
| 20 24 000 425100 4626 | Imagination Station                    |   | 17,246         | 18,130         | 18,522         | 17,795         | 19,008         |
| 20 24 000 425100 4631 | Turf & Surf                            |   | 32,714         | 47,405         | 47,600         | 52,824         | 53,200         |
| 20 24 000 425100 4643 | Adventure Time Before & After          |   | 115,451        | 143,361        | 132,615        | 171,090        | 182,488        |
| 20 24 000 425100 4684 | Gingerbread Class                      |   | 820            | -              | 1,000          | 1,248          | 1,050          |
| 20 24 000 425100 4697 | Computer Workshop                      |   | 7,324          | 5,381          | 5,454          | 2,446          | 2,950          |
|                       | <b>Program Fees</b>                    |   | <b>685,180</b> | <b>847,391</b> | <b>881,911</b> | <b>854,587</b> | <b>930,836</b> |
|                       |  | <b>Salaries &amp; Wages - Programs</b>    |                |                |                |                |                |
| 20 24 000 515500 4450 | Safety Village                         |   | 3,490          | 4,202          | 4,902          | 4,851          | 4,990          |
| 20 24 000 515500 4451 | Positively Play                        |   | 10,029         | 12,367         | 13,800         | 10,572         | 10,119         |
| 20 24 000 515500 4598 | CDH Classes                            |   | 1,268          | 1,792          | 3,225          | 1,655          | 1,700          |
| 20 24 000 515500 4610 | Preschool                              |   | 192,200        | 206,017        | 214,768        | 203,000        | 237,374        |
| 20 24 000 515500 4612 | Kindergarten Kids Camp                 |   | 14,187         | 15,973         | 16,170         | 14,846         | 14,112         |
| 20 24 000 515500 4625 | Camp Caravan                           |   | 24,176         | 35,968         | 34,178         | 33,912         | 34,178         |
| 20 24 000 515500 4626 | Imagination Station                    |   | 3,979          | 6,555          | 7,500          | 9,001          | 9,175          |
| 20 24 000 515500 4631 | Turf & Surf                            |   | 13,181         | 16,275         | 17,760         | 22,527         | 20,509         |
| 20 24 000 515500 4643 | Adventure Time Before & After          |   | 62,305         | 62,166         | 64,743         | 66,450         | 84,009         |
|                       | <b>Salaries &amp; Wages - Programs</b> |   | <b>324,815</b> | <b>361,315</b> | <b>377,046</b> | <b>366,814</b> | <b>416,166</b> |
|                       |  | <b>Contractual Services- Programs</b>     |                |                |                |                |                |
| 20 24 000 525500 4610 | Preschool                              |   | 9,009          | 14,352         | 11,032         | 10,523         | 10,347         |
| 20 24 000 525500 4625 | Camp Caravan                           |   | 4,669          | 6,575          | 7,150          | 7,949          | 8,085          |
| 20 24 000 525500 4631 | Turf & Surf                            |   | 4,729          | 8,879          | 8,400          | 7,200          | 7,728          |
| 20 24 000 525500 4643 | Adventure Time Before & After          |   | 1,661          | 467            | 2,340          | 2,500          | 4,400          |
| 20 24 000 525500 4697 | Computer Workshop                      |   | 5,100          | 3,780          | 3,000          | 1,520          | 1,800          |
|                       | <b>Contractual Services- Programs</b>  |   | <b>25,168</b>  | <b>34,053</b>  | <b>31,922</b>  | <b>29,692</b>  | <b>32,360</b>  |
|                       |  | <b>Materials &amp; Supplies -Programs</b> |                |                |                |                |                |
| 20 24 000 535500 4450 | Safety Village                         |   | 412            | 515            | 548            | 880            | 450            |
| 20 24 000 535500 4451 | Positively Play                        |   | 613            | 945            | 612            | 814            | 630            |
| 20 24 000 535500 4598 | CDH Classes                            |   | 544            | 454            | 763            | 380            | 685            |
| 20 24 000 535500 4610 | Preschool                              |   | 23,398         | 27,413         | 26,900         | 26,500         | 22,400         |
| 20 24 000 535500 4612 | Kindergarten Kids Camp                 |   | 791            | 1,098          | 747            | 989            | 795            |

| <u>Account Number</u> | <u>Description</u> | <u>Detail Description</u>                 | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                    |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 20 24 000 535500      | 4625               | Camp Caravan                              | 2,219                 | 2,366                 | 4,132              | 2,500                | 3,682              |
| 20 24 000 535500      | 4626               | Imagination Station                       | 1,598                 | 1,431                 | 1,050              | 1,752                | 1,250              |
| 20 24 000 535500      | 4631               | Turf & Surf                               | 931                   | 592                   | 1,216              | 1,300                | 1,300              |
| 20 24 000 535500      | 4643               | Adventure Time Before & After             | 2,162                 | 3,654                 | 5,600              | 6,000                | 8,000              |
| 20 24 000 535500      | 4684               | Gingerbread Class                         | 264                   | 241                   | 560                | 600                  | 600                |
|                       |                    | <b>Materials &amp; Supplies -Programs</b> | <b>32,932</b>         | <b>38,710</b>         | <b>42,128</b>      | <b>41,716</b>        | <b>39,792</b>      |
|                       |                    | <b>Chargebacks &amp; Indirect Expense</b> |                       |                       |                    |                      |                    |
| 20 24 000 595500      | 4450               | Safety Village                            | 4,714                 | 3,601                 | 3,643              | 3,643                | 5,141              |
| 20 24 000 595500      | 4451               | Positively Play                           | 9,323                 | 9,994                 | 8,701              | 8,701                | 7,384              |
| 20 24 000 595500      | 4598               | CDH Classes                               | 2,055                 | 2,200                 | 2,225              | 2,225                | 2,237              |
| 20 24 000 595500      | 4610               | Preschool                                 | 76,877                | 83,465                | 89,876             | 89,876               | 101,186            |
| 20 24 000 595500      | 4612               | Kindergarten Kids Camp                    | 8,097                 | 7,450                 | 7,497              | 7,497                | 7,662              |
| 20 24 000 595500      | 4625               | Camp Caravan                              | 17,967                | 17,867                | 13,595             | 13,595               | 13,000             |
| 20 24 000 595500      | 4626               | Imagination Station                       | 3,562                 | 4,159                 | 3,818              | 3,818                | 3,895              |
| 20 24 000 595500      | 4631               | Turf & Surf                               | 3,113                 | 3,702                 | 2,182              | 2,182                | 2,976              |
| 20 24 000 595500      | 4643               | Adventure Time Before & After             | 8,105                 | 14,392                | 14,388             | 14,388               | 21,025             |
| 20 24 000 595500      | 4684               | Gingerbread Class                         | 228                   | 198                   | 167                | 167                  | 166                |
| 20 24 000 595500      | 4697               | Computer Workshop                         | 1,167                 | 1,150                 | 1,252              | 785                  | 895                |
|                       |                    | <b>Chargebacks &amp; Indirect Expense</b> | <b>135,208</b>        | <b>148,178</b>        | <b>147,344</b>     | <b>146,877</b>       | <b>165,567</b>     |
| <b>24</b>             |                    | <b>General Recreation Programs</b>        | <b>167,058</b>        | <b>265,135</b>        | <b>283,471</b>     | <b>269,489</b>       | <b>276,951</b>     |

| <u>Account Number</u> | <u>Description</u> | <u>Detail Description</u>                 | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                    |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 25                    |                    | Senior Citizen Programs                   |                       |                       |                    |                      |                    |
|                       |                    | <b>Program Fees</b>                       |                       |                       |                    |                      |                    |
| 20 25 000 425100      | 5702               | One Day Trips                             | 11,291                | 3,465                 | 3,602              | 3,413                | 6,500              |
| 20 25 000 425100      | 5706               | Adult Dance                               | 1,891                 | 3,146                 | 3,000              | 3,589                | 3,600              |
| 20 25 000 425100      | 5727               | Senior General Recreation                 | -                     | -                     | -                  | -                    | -                  |
| 20 25 000 425100      | 5728               | Senior Luncheons                          | 1,799                 | 1,866                 | 2,376              | 2,878                | 2,376              |
| 20 25 000 425100      | 5730               | Senior Events                             | 2,515                 | 3,740                 | 2,200              | 270                  | 250                |
|                       |                    | <b>Program Fees</b>                       | <b>17,496</b>         | <b>12,217</b>         | <b>11,178</b>      | <b>10,150</b>        | <b>12,726</b>      |
|                       |                    | <b>Contractual Services- Programs</b>     |                       |                       |                    |                      |                    |
| 20 25 000 525500      | 5702               | One Day Trips                             | 399                   | 2,886                 | 1,800              | 2,512                | 3,600              |
| 20 25 000 525500      | 5706               | Adult Dance                               | -                     | 1,510                 | 1,260              | 1,782                | 1,800              |
| 20 25 000 525500      | 5728               | Senior Luncheons                          | 1,240                 | 1,500                 | 1,485              | 1,430                | 1,835              |
| 20 25 000 525500      | 5730               | Senior Events                             | -                     | -                     | 750                | 146                  | 100                |
|                       |                    | <b>Contractual Services- Programs</b>     | <b>1,640</b>          | <b>5,896</b>          | <b>5,295</b>       | <b>5,870</b>         | <b>7,335</b>       |
|                       |                    | <b>Materials &amp; Supplies -Programs</b> |                       |                       |                    |                      |                    |
| 20 25 000 535500      | 5702               | One Day Trips                             | 723                   | -                     | 100                | 30                   | 300                |
| 20 25 000 535500      | 5728               | Senior Luncheons                          | 502                   | 584                   | 863                | 500                  | 513                |
| 20 25 000 535500      | 5730               | Senior Events                             | 1,542                 | 1,980                 | 500                | 49                   | 150                |
|                       |                    | <b>Materials &amp; Supplies -Programs</b> | <b>2,766</b>          | <b>2,564</b>          | <b>1,463</b>       | <b>579</b>           | <b>963</b>         |
|                       |                    | <b>Chargebacks &amp; Indirect Expense</b> |                       |                       |                    |                      |                    |
| 20 25 000 595500      | 5702               | One Day Trips                             | 366                   | 700                   | 736                | 736                  | 949                |
| 20 25 000 595500      | 5706               | Adult Dance                               | 294                   | 1,000                 | 1,462              | 1,462                | 1,045              |
| 20 25 000 595500      | 5730               | Senior Events                             | 1,004                 | 640                   | 640                | -                    | -                  |
|                       |                    | <b>Chargebacks &amp; Indirect Expense</b> | <b>1,664</b>          | <b>2,340</b>          | <b>2,838</b>       | <b>2,198</b>         | <b>1,994</b>       |
| <b>25</b>             |                    | <b>Senior Citizen Programs</b>            | <b>11,427</b>         | <b>1,417</b>          | <b>1,582</b>       | <b>1,503</b>         | <b>2,434</b>       |

| Account Number        | Description                               | Detail Description  | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-----------------------|---|---------------------|----------------|----------------|---------------|---------------|---------------|
|                       |   |                     | 2014           | 2015           |               |               |               |
| 26                    |   | Special Events      |                |                |               |               |               |
|                       |   | <b>Program Fees</b> |                |                |               |               |               |
| 20 26 000 425100 6801 | Family Fun Night                          |                     | 601            | 1,634          | 500           | 2,668         | 2,500         |
| 20 26 000 425100 6808 | Breakfast With Santa                      |                     | 1,943          | 1,830          | 1,880         | 1,954         | 1,980         |
| 20 26 000 425100 6809 | Dog Special Event                         |                     | 1,767          | 2,258          | 3,100         | 1,250         | 2,000         |
| 20 26 000 425100 6811 | Flea Market                               |                     | 347            | 440            | 400           | 613           | 436           |
| 20 26 000 425100 6812 | July 4th Festivities                      |                     | 2,756          | 1,521          | 3,100         | 1,000         | 1,800         |
| 20 26 000 425100 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck    |                     | 3,100          | 4,325          | 3,100         | 5,472         | 5,500         |
| 20 26 000 425100 6816 | Daddy Daughter Dance/Mom Prom             |                     | 3,517          | 8,373          | 8,400         | 10,084        | 10,102        |
| 20 26 000 425100 6817 | Dance Recital Costumes                    |                     | 6,443          | 12,549         | 6,500         | 8,106         | 8,000         |
| 20 26 000 425100 6820 | Easter Extravaganza                       |                     | 2,235          | 1,647          | 1,515         | 3,267         | 2,515         |
| 20 26 000 425100 6824 | Cardboard Boat Regatta                    |                     | 1,934          | 1,536          | 2,875         | 1,620         | 2,000         |
| 20 26 000 425100 6830 | Santa Visits                              |                     | 1,960          | 1,945          | 2,370         | 2,300         | 2,550         |
| 20 26 000 425100 6835 | Polar Express                             |                     | 12,476         | 10,415         | 14,200        | 11,240        | 11,760        |
| 20 26 000 425100 6840 | Hay Ride/Kids 2 K                         |                     | 1,578          | -              | 3,450         | 3,136         | 3,200         |
|                       | <b>Program Fees</b>                       |                     | <b>40,657</b>  | <b>48,473</b>  | <b>51,390</b> | <b>52,710</b> | <b>54,343</b> |
|                       | <b>Salaries &amp; Wages - Programs</b>    |                     |                |                |               |               |               |
| 20 26 000 515500 6801 | Family Fun Night                          |                     | -              | -              | 500           | 600           | 765           |
|                       | <b>Salaries &amp; Wages - Programs</b>    |                     | <b>-</b>       | <b>-</b>       | <b>500</b>    | <b>600</b>    | <b>765</b>    |
|                       | <b>Contractual Services- Programs</b>     |                     |                |                |               |               |               |
| 20 26 000 525500 6801 | Family Fun Night                          |                     | 4,698          | 3,903          | 9,100         | 8,500         | 9,000         |
| 20 26 000 525500 6808 | Breakfast With Santa                      |                     | 744            | 764            | 710           | 710           | 745           |
| 20 26 000 525500 6809 | Dog Special Event                         |                     | 2,397          | 600            | 1,200         | 800           | 1,200         |
| 20 26 000 525500 6812 | July 4th Festivities                      |                     | 5,850          | 3,688          | 6,100         | 6,075         | 6,100         |
| 20 26 000 525500 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck    |                     | 495            | 1,244          | 900           | 1,685         | 1,700         |
| 20 26 000 525500 6816 | Daddy Daughter Dance/Mom Prom             |                     | 690            | 1,920          | 2,920         | 3,922         | 3,760         |
| 20 26 000 525500 6817 | Dance Recital Costumes                    |                     | 5,924          | 6,992          | 5,800         | -             | -             |
| 20 26 000 525500 6824 | Cardboard Boat Regatta                    |                     | 625            | 830            | -             | 313           | 350           |
| 20 26 000 525500 6835 | Polar Express                             |                     | 4,501          | 3,175          | 4,288         | 2,945         | 2,945         |
| 20 26 000 525500 6840 | Hay Ride/Kids 2 K                         |                     | 275            | -              | 535           | 498           | 1,843         |
|                       | <b>Contractual Services- Programs</b>     |                     | <b>26,199</b>  | <b>23,116</b>  | <b>31,553</b> | <b>25,448</b> | <b>27,643</b> |
|                       | <b>Materials &amp; Supplies -Programs</b> |                     |                |                |               |               |               |
| 20 26 000 535500 6801 | Family Fun Night                          |                     | 3,182          | 3,053          | 2,000         | 2,200         | 1,900         |
| 20 26 000 535500 6808 | Breakfast With Santa                      |                     | 343            | 224            | 240           | 240           | 300           |
| 20 26 000 535500 6809 | Dog Special Event                         |                     | 480            | 1,931          | 1,300         | 800           | 800           |
| 20 26 000 535500 6811 | Flea Market                               |                     | -              | 163            | 145           | -             | 145           |
| 20 26 000 535500 6812 | July 4th Festivities                      |                     | 290            | 34             | 300           | 105           | 300           |
| 20 26 000 535500 6813 | Boo Bash/Candy Cane Hunt/Touch-a-Truck    |                     | 1,336          | 1,547          | 1,100         | 1,000         | 1,300         |



| Account Number                            | Description    | Detail Description                     | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|---|----------------|--|----------------|----------------|----------------|----------------|----------------|
|   |                |  | 2014           | 2015           |                |                |                |
| 20 26 000 535500                          | 6816           | Daddy Daughter Dance/Mom Prom          | 794            | 2,581          | 1,800          | 3,057          | 3,000          |
| 20 26 000 535500                          | 6817           | Dance Recital Costumes                 | -              | 2,635          | -              | 6,167          | 6,300          |
| 20 26 000 535500                          | 6820           | Easter Extravaganza                    | 877            | 1,085          | 720            | 1,710          | 1,260          |
| 20 26 000 535500                          | 6824           | Cardboard Boat Regatta                 | 392            | 301            | 1,200          | 241            | 300            |
| 20 26 000 535500                          | 6830           | Santa Visits                           | 718            | 1,047          | 1,140          | 1,100          | 1,340          |
| 20 26 000 535500                          | 6835           | Polar Express                          | 653            | 2,369          | 4,230          | 4,120          | 3,585          |
| 20 26 000 535500                          | 6840           | Hay Ride/Kids 2 K                      | 244            | -              | 650            | 1,577          | 450            |
| <b>Materials &amp; Supplies -Programs</b> |                |  | <b>9,309</b>   | <b>16,969</b>  | <b>14,825</b>  | <b>22,317</b>  | <b>20,980</b>  |
| <b>Chargebacks &amp; Indirect Expense</b> |                |  |                |                |                |                |                |
| 20 26 000 595500                          | 6801           | Family Fun Night                       | 488            | 686            | 774            | 774            | 774            |
| 20 26 000 595500                          | 6808           | Breakfast With Santa                   | 466            | 580            | 582            | 582            | 304            |
| 20 26 000 595500                          | 6809           | Dog Special Event                      | 371            | 130            | 88             | 88             | 84             |
| 20 26 000 595500                          | 6811           | Flea Market                            | 234            | 149            | 161            | 161            | 122            |
| 20 26 000 595500                          | 6812           | July 4th Festivities                   | 1,148          | 550            | 238            | 238            | 124            |
| 20 26 000 595500                          | 6813           | Boo Bash/Candy Cane Hunt/Touch-a-Truck | 630            | 354            | 355            | 355            | 466            |
| 20 26 000 595500                          | 6816           | Daddy Daughter Dance/Mom Prom          | 561            | 576            | 648            | 648            | 912            |
| 20 26 000 595500                          | 6817           | Dance Recital Costumes                 | 239            | 239            | 287            | 287            | 385            |
| 20 26 000 595500                          | 6820           | Easter Extravaganza                    | 519            | 500            | 568            | 568            | 518            |
| 20 26 000 595500                          | 6830           | Santa Visits                           | 601            | 573            | 574            | 574            | 577            |
| 20 26 000 595500                          | 6835           | Polar Express                          | 3,113          | 2,290          | 2,598          | 2,003          | 2,267          |
| 20 26 000 595500                          | 6840           | Hay Ride/Kids 2 K                      | 298            | -              | 895            | 467            | 515            |
| <b>Chargebacks &amp; Indirect Expense</b> |                |  | <b>8,668</b>   | <b>6,627</b>   | <b>7,768</b>   | <b>6,745</b>   | <b>7,047</b>   |
| 26  | Special Events |  | <b>(3,520)</b> | <b>1,761</b>   | <b>(3,256)</b> | <b>(2,400)</b> | <b>(2,092)</b> |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Ackerman Sports & Fitness Center

- Projected to end FY2016 with a net surplus of \$468,074 reflecting an increase of approximately \$24,000 from FY2015, net of a \$100,000 transfer to the Ackerman Sports & Fitness Center reserve fund each year. ASFC continues to experience growth in memberships (5,000 members, 7% growth) and programming with a growth of 40% from the previous year.
- Budgeted to end FY 2017 with a net surplus of \$496,985 (exclusive of the transfer to the reserve fund), an increase of 7% in net revenue. Revenue projections are based on continued growth in memberships, personal training and rentals. By continuing to diversify our group fitness classes and with the addition of new cardiovascular equipment, the facility remains vibrant and memberships continue to grow. Offering over 50+ classes per week, averaging 12 participants per class, free group fitness classes continue to be one of the facilities strongest membership benefits. The participation numbers in babysitting has also required the need for additional staffing.
- A new three year lease agreement began with Hard Gainers Association (HGA) May 1, 2016. This lease has replaced our previous lease with the Bulls Sox Academy. The new lease agreement includes a fee schedule that increases annually. Fees that were previously collected from HGA training was reflected in the personal training line of the budget. The fees collected from HGA for use of the space is now reflected in the rental line of the budget.
- Capital improvement plans for 2017 include replacing carpeting in the turf area and fitness center area, refurbishing the gym floors, installing additional basketball hoops/backboards on the middle court, installing LED lights and new fixtures with tempered glass covers in the turf area (with \$7,776 in assistance from energy grant), additional cardio equipment and upgrading the WIFI in the building for improved customer internet connection. Funding for the projects can be found in the ASFC Reserve account.
- To continue the ongoing effort to promote new membership and retain existing members, a member retention plan will be implemented as well as a new member promotional plan. The member retention plan for fitness members will include monthly incentives and challenges to help members remain engaged in their workouts. New membership promotional plans will continue to attract and recruit in new patrons.
- Expansion of athletic programs in the daytime programming slots utilizing the popularity of daytime fitness and babysitting classes is budgeted for 2017. Staff will continue to seek out athletic vendors to increase indoor summer programming in the gym, turf and rock climbing areas.
- Expansion of fee based fitness classes will continue in 2017 budget year. An increase in personal trainers and instructors to keep up with demand will be offered in the next year.
- Continue to meet with the Advisory Committee to discuss and review the direction and operation of ASFC, as well as receive feedback and ideas from the committee members. .
- The proposed 2017 budget includes a transfer of \$100,000 from the operating budget to the ASFC Asset Replacement Fund. The projected ending balance for 2017 is \$132,446 in the ASFC Reserve account.

| Account Number        | Description                                 | Detail Description | Actual History   | Actual History   | 2016 Budget      | 2016 Estimate    | 2017 Budget      |
|-----------------------|---|--------------------|------------------|------------------|------------------|------------------|------------------|
|                       |   |                    | 2014             | 2015             |                  |                  |                  |
| 30                    | Facilities                                  |                    |                  |                  |                  |                  |                  |
| <b>100</b>            | <b>Ackerman Sports &amp; Fitness Center</b> |                    |                  |                  |                  |                  |                  |
|                       | <b>Charges for Services</b>                 |                    |                  |                  |                  |                  |                  |
| 20 30 100 420210 0000 | Daycare                                     |                    | 129              | 379              | 325              | 320              | 500              |
| 20 30 100 420220 0000 | Fitness Classes                             |                    | 7,043            | 14,266           | 5,000            | 5,500            | 9,000            |
| 20 30 100 420230 0000 | Personal Training                           |                    | 69,936           | 98,239           | 105,000          | 80,000           | 83,000           |
| 20 30 100 420240 0000 | Open Gyms                                   |                    | 37,492           | 40,771           | 40,000           | 42,000           | 44,000           |
| 20 30 100 420300 0000 | Fitness Membership                          |                    | 604,697          | 716,681          | 730,000          | 775,000          | 801,000          |
| 20 30 100 420940 0000 | Climbing Wall                               |                    | 20,366           | 18,439           | 25,000           | 16,000           | 18,500           |
| 20 30 100 420945 0000 | ASFC Leagues                                |                    | 150,432          | 100,000          | 100,000          | 100,000          | 100,000          |
| 20 30 100 420950 0000 | ASFC Walking Track                          |                    | 3,798            | 637              | 500              | 600              | 625              |
|                       | <b>Charges for Services</b>                 |                    | <b>893,893</b>   | <b>989,412</b>   | <b>1,005,825</b> | <b>1,019,420</b> | <b>1,056,625</b> |
|                       | <b>Program Fees</b>                         |                    |                  |                  |                  |                  |                  |
| 20 30 100 425100 0000 | Program Fees                                |                    | -                | 27,749           | 30,000           | 39,000           | 43,000           |
|                       | <b>Program Fees</b>                         |                    | <b>-</b>         | <b>27,749</b>    | <b>30,000</b>    | <b>39,000</b>    | <b>43,000</b>    |
|                       | <b>Rentals</b>                              |                    |                  |                  |                  |                  |                  |
| 20 30 100 430100 0000 | Rent  |                    | 53,284           | 48,114           | 48,708           | 57,750           | 63,300           |
| 20 30 100 430160 0000 | Field Rentals                               |                    | 199,597          | 204,989          | 200,000          | 202,000          | 211,000          |
| 20 30 100 430170 0000 | Party Rentals                               |                    | 2,820            | 1,993            | 4,200            | 4,600            | 4,800            |
|                       | <b>Rentals</b>                              |                    | <b>255,701</b>   | <b>255,095</b>   | <b>252,908</b>   | <b>264,350</b>   | <b>279,100</b>   |
|                       | <b>Concessions</b>                          |                    |                  |                  |                  |                  |                  |
| 20 30 100 440400 0000 | Concessions                                 |                    | 3,821            | 2,921            | 5,200            | 2,200            | 2,500            |
|                       | <b>Concessions</b>                          |                    | <b>3,821</b>     | <b>2,921</b>     | <b>5,200</b>     | <b>2,200</b>     | <b>2,500</b>     |
|                       | <b>Miscellaneous Income</b>                 |                    |                  |                  |                  |                  |                  |
| 20 30 100 485990 0000 | Over/Short Cash                             |                    | -                | -                | -                | (40)             | -                |
|                       | <b>Miscellaneous Income</b>                 |                    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(40)</b>      | <b>-</b>         |
|                       | <b>Chargeback Revenue</b>                   |                    |                  |                  |                  |                  |                  |
| 20 30 100 495500 0000 | Rec. Program Chargebacks                    |                    | 25,163           | 15,877           | 15,877           | 15,877           | 30,069           |
|                       | <b>Chargeback Revenue</b>                   |                    | <b>25,163</b>    | <b>15,877</b>    | <b>15,877</b>    | <b>15,877</b>    | <b>30,069</b>    |
| <b>Revenue Total</b>  |   |                    | <b>1,178,578</b> | <b>1,291,055</b> | <b>1,309,810</b> | <b>1,340,807</b> | <b>1,411,294</b> |

| <u>Account Number</u>                     | <u>Description</u>             | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|---|--------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|   |                                |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Salaries &amp; Wages</b>               |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 510110 0000                     | Full-Time Exempt Wages         |                           | 94,267                | 82,733                | 100,250            | 95,000               | 104,250            |
| 20 30 100 510120 0000                     | Full-Time Non-Exempt Wages     |                           | 89,162                | 90,890                | 96,000             | 96,000               | 96,000             |
| 20 30 100 510125 0000                     | Overtime - Full-Time           |                           | 2,161                 | 2,505                 | 3,000              | 1,000                | 2,500              |
| 20 30 100 510130 0000                     | Part-Time Non-Exempt Wages     |                           | 26,743                | 23,055                | 32,500             | 28,500               | 29,500             |
| 20 30 100 510135 0000                     | Overtime - Part-Time           |                           | 1,943                 | 2,272                 | -                  | -                    | -                  |
| 20 30 100 510150 0000                     | Fitness Salaries               |                           | 109,337               | 131,990               | 120,225            | 136,467              | 139,000            |
| 20 30 100 510151 0000                     | Daycare Salaries               |                           | 21,466                | 27,185                | 25,000             | 27,500               | 28,000             |
| 20 30 100 510152 0000                     | Personal Trainers              |                           | 43,566                | 39,323                | 45,000             | 43,000               | 44,500             |
| 20 30 100 510153 0000                     | Support Staff                  |                           | 64,046                | 70,557                | 61,000             | 61,000               | 76,047             |
| 20 30 100 510154 0000                     | Climbing Wall Staff            |                           | 13,164                | 17,648                | 15,000             | 14,700               | 15,500             |
| <b>Salaries &amp; Wages</b>               |                                |                           | <b>465,854</b>        | <b>488,158</b>        | <b>497,975</b>     | <b>503,167</b>       | <b>535,297</b>     |
| <b>Contractual Services - Other</b>       |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 521300 0000                     | Scavenger Service              |                           | 2,405                 | 1,753                 | 1,770              | 2,000                | 2,076              |
| 20 30 100 521600 0000                     | Contractual Services - Other   |                           | 24,414                | 24,182                | 24,000             | 24,980               | 26,500             |
| 20 30 100 521650 0000                     | Marketing                      |                           | 13,211                | 18,390                | 20,000             | 20,000               | 20,000             |
| <b>Contractual Services - Other</b>       |                                |                           | <b>40,030</b>         | <b>44,325</b>         | <b>45,770</b>      | <b>46,980</b>        | <b>48,576</b>      |
| <b>Contractual Services- Programs</b>     |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 525500 0000                     | Contractual Services- Programs |                           | -                     | 21,325                | 24,000             | 22,000               | 21,000             |
| <b>Contractual Services- Programs</b>     |                                |                           | <b>-</b>              | <b>21,325</b>         | <b>24,000</b>      | <b>22,000</b>        | <b>21,000</b>      |
| <b>Materials &amp; Supplies</b>           |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 530100 0000                     | Office Expense                 |                           | 5,402                 | 5,584                 | 6,000              | 5,200                | 5,500              |
| 20 30 100 530102 0000                     | Fitness Supplies               |                           | 8,255                 | 5,383                 | 8,000              | 8,000                | 8,000              |
| 20 30 100 530210 0000                     | Repair Equipment               |                           | 8,708                 | 8,766                 | 9,000              | 7,500                | 9,000              |
| 20 30 100 530250 0000                     | Uniforms                       |                           | 2,725                 | 2,884                 | 2,000              | 1,900                | 2,000              |
| 20 30 100 530260 0000                     | Daycare Supplies               |                           | 708                   | 594                   | 1,500              | 1,350                | 1,500              |
| 20 30 100 530270 0000                     | Personal Trainer Supplies      |                           | 1,414                 | -                     | 1,000              | 1,000                | 1,000              |
| 20 30 100 530300 0000                     | Supplies - Maintenance         |                           | 29,603                | 27,091                | 30,000             | 28,000               | 29,000             |
| 20 30 100 530320 0000                     | Supplies - First Aid           |                           | 1,671                 | 1,581                 | 2,000              | 1,700                | 2,000              |
| <b>Materials &amp; Supplies</b>           |                                |                           | <b>58,488</b>         | <b>51,883</b>         | <b>59,500</b>      | <b>54,650</b>        | <b>58,000</b>      |
| <b>Materials &amp; Supplies -Programs</b> |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 535500 0000                     | Materials & Supplies -Programs |                           | 8,243                 | 4,015                 | 1,000              | 1,000                | 1,500              |
| <b>Materials &amp; Supplies -Programs</b> |                                |                           | <b>8,243</b>          | <b>4,015</b>          | <b>1,000</b>       | <b>1,000</b>         | <b>1,500</b>       |
| <b>Computer Soft/Hardware Equip.</b>      |                                |                           |                       |                       |                    |                      |                    |
| 20 30 100 540700 0000                     | Computer/Technology Equipment  |                           | 361                   | 71                    | 500                | 450                  | 500                |
| <b>Computer Soft/Hardware Equip.</b>      |                                |                           | <b>361</b>            | <b>71</b>             | <b>500</b>         | <b>450</b>           | <b>500</b>         |

| Account Number                    | Description                       | Detail Description                       | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget      |
|-----------------------------------|-----------------------------------|--|----------------|----------------|----------------|----------------|------------------|
|                                   |                                   |  | 2014           | 2015           |                |                |                  |
| <b>Other Equipment</b>            |                                   |  |                |                |                |                |                  |
| 20 30 100 541300 0000             | Building Equipment                |  | 2,404          | 1,746          | 3,500          | 3,300          | 3,500            |
|                                   | <b>Other Equipment</b>            |  | <b>2,404</b>   | <b>1,746</b>   | <b>3,500</b>   | <b>3,300</b>   | <b>3,500</b>     |
| <b>Building &amp; Landscaping</b> |                                   |  |                |                |                |                |                  |
| 20 30 100 550300 0000             | Building Repair                   |  | 6,592          | 4,246          | 6,000          | 6,000          | 7,000            |
| 20 30 100 550302 0000             | Plumbing Repairs                  |  | -              | -              | 2,000          | 1,000          | 2,000            |
|                                   | <b>Building &amp; Landscaping</b> |  | <b>6,592</b>   | <b>4,246</b>   | <b>8,000</b>   | <b>7,000</b>   | <b>9,000</b>     |
| <b>Employment Expenses</b>        |                                   |  |                |                |                |                |                  |
| 20 30 100 565100 0000             | Employee Health Insurance         |  | 31,755         | 26,312         | 33,000         | 33,000         | 33,000           |
|                                   | <b>Employment Expenses</b>        |  | <b>31,755</b>  | <b>26,312</b>  | <b>33,000</b>  | <b>33,000</b>  | <b>33,000</b>    |
| <b>Utilities</b>                  |                                   |  |                |                |                |                |                  |
| 20 30 100 570100 0000             | Electricity                       |  | 83,716         | 114,900        | 114,450        | 116,000        | 116,000          |
| 20 30 100 570200 0000             | Heating Gas & Oil                 |  | 21,510         | 17,486         | 23,000         | 23,000         | 23,000           |
| 20 30 100 570300 0000             | Telephone/Internet - Service      |  | 11,365         | 11,900         | 15,750         | 15,000         | 15,000           |
| 20 30 100 570400 0000             | Water & Sewer Fees                | Estimated rate increase of 1.5 % in 2017 | 7,922          | 9,173          | 9,636          | 9,636          | 9,781            |
|                                   | <b>Utilities</b>                  |  | <b>124,513</b> | <b>153,458</b> | <b>162,836</b> | <b>163,636</b> | <b>163,781</b>   |
| <b>Miscellaneous Expenses</b>     |                                   |  |                |                |                |                |                  |
| 20 30 100 585202 0000             | Continuing Education - Staff      |  | 645            | 275            | 500            | 550            | 1,250            |
| 20 30 100 585950 0000             | Registration Processing Fees      |  | 42,648         | 50,994         | 37,232         | 37,000         | 38,905           |
|                                   | <b>Miscellaneous Expenses</b>     |  | <b>43,293</b>  | <b>51,269</b>  | <b>37,732</b>  | <b>37,550</b>  | <b>40,155</b>    |
| <b>Transfers Out</b>              |                                   |  |                |                |                |                |                  |
| 20 30 100 590900 0000             | Fund Transfer Out                 | Asset Replacement Fund                   | 60,000         | 100,000        | 100,000        | 100,000        | 100,000          |
|                                   | <b>Transfers Out</b>              |  | <b>60,000</b>  | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b>   |
| <b>Expense Total</b>              |                                   |  | <b>841,534</b> | <b>946,808</b> | <b>973,813</b> | <b>972,733</b> | <b>1,014,309</b> |
| 100                               | Ackerman Sports & Fitness Cent    |  | <b>337,044</b> | <b>344,247</b> | <b>335,997</b> | <b>368,074</b> | <b>396,985</b>   |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Lake Ellyn Boathouse



It was an exciting year for changes at the Lake Ellyn Boathouse. The restoration process began in the fall of 2015 and concluded in July, 2016 proved to be well worth the wait.

Although only able to rent the facility August to mid-December in 2016, the total number of rentals/events was 73 which included 27 resident rentals, 20 non-resident rentals, 11 resident organization rentals, 7 school district/employee rentals, 8 GEPD special events and 27 alcohol permit applications.

There were approximately 6,280 people through the Boathouse and Lake Ellyn Park for rentals/events, not including patrons that attended the Regatta, Freedom Four, July 4th Afternoon Festivities, Glen Ellyn Fireworks, and Lions Club Festival of the Arts.

The 2016 Budget reflected a net revenue loss of \$13,731. Actual year-end estimates show a potential positive next revenue of \$2,620, due in part to increased fees for 2016, and an increase in the number of non-resident rentals.

The budgeted rental revenue for 2017 is significantly higher than previous years at \$77,350, including special permits (alcohol). The increase in net revenue for 2017 is based on an estimated 80 paid rentals, over 40 weekends at 5 hrs each at the resident rate, with at least half also renting the outdoor space.

The increase in revenue for the 2017 rental season is partly attributed to the recent changes in the Boathouse fee structure. Following the 2016 restoration, rental fee adjustments were made to coincide with the change in rental space available, amenities, and improved aesthetics to the facility. The most significant change to the fees occurred in the outdoor rental fees, as the restoration project created two additional outdoor spaces for renters to use with their events in addition to the deck. New fees included:

|                            | 2015 Rates | 2016/2017 Rates |
|----------------------------|------------|-----------------|
| Resident                   | \$105/hour | \$125/hour      |
| Resident Organization      | \$110/hour | \$125/hour      |
| Non-Resident               | \$125/hour | \$145/hour      |
| Deck (2016 added 2 patios) | \$50/hour  | \$100/hour      |
| Fireplace Fee              | \$30       | \$30            |
| TV/DVD (added cable 2016)  | \$25       | \$30            |
| Coffee Pot                 | \$10       | \$10            |

| Account Number        | Description                         | Detail Description                                    | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-----------------------|-------------------------------------|---|----------------|----------------|---------------|---------------|---------------|
|                       |                                     |   | 2014           | 2015           |               |               |               |
| <b>150</b>            | <b>Boathouse Rentals</b>            |   |                |                |               |               |               |
| 20 30 150 430100 0000 | Rent                                | 2017: est. 80 rentals (40wknds) @ 5hrs ea; 1/2 w/deck | 53,800         | 26,928         | 23,725        | 43,120        | 70,000        |
|                       | <b>Rentals</b>                      |   | <b>53,800</b>  | <b>26,928</b>  | <b>23,725</b> | <b>43,120</b> | <b>70,000</b> |
|                       | <b>Licenses &amp; Permits</b>       |   |                |                |               |               |               |
| 20 30 150 460205 0000 | Special Use Permits                 | 2016: 26/1; 2017: est. 35 permits                     | 10,400         | 3,795          | 4,200         | 5,895         | 7,350         |
|                       | <b>Licenses &amp; Permits</b>       |   | <b>10,400</b>  | <b>3,795</b>   | <b>4,200</b>  | <b>5,895</b>  | <b>7,350</b>  |
|                       | <b>Revenue</b>                      |   | <b>64,200</b>  | <b>30,723</b>  | <b>27,925</b> | <b>49,015</b> | <b>77,350</b> |
|                       | <b>Salaries &amp; Wages</b>         |   |                |                |               |               |               |
| 20 30 150 510110 0000 | Full-Time Exempt Wages              |   | 18,113         | 19,175         | 21,000        | 21,000        | 21,000        |
| 20 30 150 510130 0000 | Part-Time Non-Exempt Wages          | Avg \$14.50/hr + Maintenance 3hrs x 80 x \$20         | 15,392         | 5,619          | 3,360         | 4,670         | 11,760        |
|                       | <b>Salaries &amp; Wages</b>         |   | <b>33,505</b>  | <b>24,794</b>  | <b>24,360</b> | <b>25,670</b> | <b>32,760</b> |
|                       | <b>Contractual Services - Other</b> |   |                |                |               |               |               |
| 20 30 150 521205 0000 | Special Use Permits                 | 2016: 26 regular/1special event                       | 7,785          | 3,410          | 3,500         | 4,985         | 6,125         |
| 20 30 150 521300 0000 | Scavenger Service                   |   | 701            | 545            | 210           | 1,200         | 1,500         |
| 20 30 150 521600 0000 | Contractual Services - Other        | Pest and Alarm Services                               | 1,769          | 1,472          | 1,350         | 1,100         | 1,800         |
|                       | <b>Contractual Services - Other</b> |   | <b>10,255</b>  | <b>5,427</b>   | <b>5,060</b>  | <b>7,285</b>  | <b>9,425</b>  |
|                       | <b>Materials &amp; Supplies</b>     |   |                |                |               |               |               |
| 20 30 150 530210 0000 | Repair Equipment                    |   | 64             | -              | 100           | 100           | 100           |
| 20 30 150 530300 0000 | Supplies - Maintenance              |   | 1,180          | 121            | 500           | 500           | 500           |
| 20 30 150 530600 0000 | Chemicals & Paint                   |   | -              | 148            | 100           | 50            | 100           |
|                       | <b>Materials &amp; Supplies</b>     |   | <b>1,244</b>   | <b>269</b>     | <b>700</b>    | <b>650</b>    | <b>700</b>    |
|                       | <b>Other Equipment</b>              |   |                |                |               |               |               |
| 20 30 150 541300 0000 | Building Equipment                  |   | 1,435          | 1,247          | 1,000         | 200           | 1,000         |
|                       | <b>Other Equipment</b>              |   | <b>1,435</b>   | <b>1,247</b>   | <b>1,000</b>  | <b>200</b>    | <b>1,000</b>  |
|                       | <b>Building &amp; Landscaping</b>   |   |                |                |               |               |               |
| 20 30 150 550300 0000 | Building Repair                     |   | 1,130          | -              | 500           | 200           | 1,000         |
|                       | <b>Building &amp; Landscaping</b>   |   | <b>1,130</b>   | <b>-</b>       | <b>500</b>    | <b>200</b>    | <b>1,000</b>  |
|                       | <b>Employment Expenses</b>          |   |                |                |               |               |               |
| 20 30 150 565100 0000 | Employee Health Insurance           |   | 2,130          | 2,184          | 2,300         | 2,300         | 2,300         |
|                       | <b>Employment Expenses</b>          |   | <b>2,130</b>   | <b>2,184</b>   | <b>2,300</b>  | <b>2,300</b>  | <b>2,300</b>  |

| <u>Account Number</u>         | <u>Description</u>           | <u>Detail Description</u>   | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-------------------------------|------------------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                               |                              |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Utilities</b>              |                              |   |                       |                       |                    |                      |                    |
| 20 30 150 570100 0000         | Electricity                  |   | 1,584                 | 1,624                 | 1,870              | 1,800                | 1,800              |
| 20 30 150 570200 0000         | Heating Gas & Oil            |   | 3,263                 | 1,816                 | 3,000              | 4,000                | 4,000              |
| 20 30 150 570300 0000         | Telephone/Internet - Service | Increase due to TV, internet, and WIFI service  | 312                   | 296                   | 372                | 2,300                | 4,161              |
| 20 30 150 570400 0000         | Water & Sewer Fees           | Lower usage in 2015/2016 due to construction.<br>Estimated rate increase of 1.5 % in 2017 | 1,914                 | 1,381                 | 1,700              | 1,200                | 1,726              |
| <b>Utilities</b>              |                              |   | <b>7,073</b>          | <b>5,117</b>          | <b>6,942</b>       | <b>9,300</b>         | <b>11,687</b>      |
| <b>Miscellaneous Expenses</b> |                              |   |                       |                       |                    |                      |                    |
| 20 30 150 585950 0000         | Registration Processing Fees |   | 2,152                 | 2,574                 | 794                | 790                  | 829                |
| <b>Miscellaneous Expenses</b> |                              |   | <b>2,152</b>          | <b>2,574</b>          | <b>794</b>         | <b>790</b>           | <b>829</b>         |
| <b>Expense</b>                |                              |   | <b>58,924</b>         | <b>41,611</b>         | <b>41,656</b>      | <b>46,395</b>        | <b>59,701</b>      |
| 150                           | Boathouse                    |   | 5,276                 | (10,888)              | (13,731)           | 2,620                | 17,649             |



# 2017 Budget Highlights

## Recreation Fund - Facilities - Main Street Recreation Center



- Projected to end 2016 with a slightly improved net loss from the proposed budget by approximately \$8,500. Revenue increased slightly by \$4,000 reflecting an increase in the rental area. Expenses also decreased slightly due to savings in part-time staffing.
- The proposed 2017 Budget reflects a loss of \$73,278, slightly higher than the 2016 budget. The Park District's largest rental group is Anima (Glen Ellyn Children's Chorus). Anima is in their final year of a three year contract for office and rehearsal space. Anima operates their offices from the second floor and uses the third floor for rehearsal space. It has been an excellent partnership and fit for the facility; however, the group will be reducing their rehearsal needs by \$3,000 in 2017. Camps, preschool and sports programs continue to remain steady in most areas.
- In 2016, an increase in the part-time salary expenses was added for an additional skilled maintenance position (shared with Spring Avenue, Maryknoll Park and Sunset Pool). The extra staff member during peak times was extremely beneficial and funding for the position will continue into 2017. Additionally, \$8,074 will be added in the part-time salary line in 2017 due to the re-allocation of part-time office staff and janitorial staff expenses originally reflected in the Administration area of the budget.
- The re-organization of the registration area to include two small administrative offices has worked out well and will continue in 2017. An existing full-time staff person (Assistant Superintendent or Recreation Supervisor) will continue to be on site during regular office hours.
- Some extensive roof and HVAC repairs have been identified consistent with recommendations from the dual facility study. These repairs are being planned through the capital projects area of the budget over the next few years.
- Budgets for programs conducted at the Main Street Recreation Center are not included in the facility budget. Net revenue from the programs is reflected in the program area of the budget. The Main Street budget receives \$75,000 from program chargeback revenue generated from a portion of the program indirect budgets.
- Staff will continue to seek out renters and additional programs for the facility.

| <u>Account Number</u> | <u>Description</u>                   | <u>Detail Description</u>  | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------------------------|--|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                      |  | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>200</b>            | <b>Main Street Recreation Center</b> |  |                       |                       |                    |                      |                    |
|                       | <b>Rentals</b>                       |  |                       |                       |                    |                      |                    |
| 20 30 200 430100 0000 | Rent                                 | Anima rehearsal space - reduced per Anima (\$3,000)  | 20,911                | 30,105                | 33,500             | 36,268               | 33,500             |
| 20 30 200 430170 0000 | Party Rentals                        | All-Star Sports  | 11,665                | 12,260                | 10,500             | 10,500               | 10,500             |
|                       | <b>Rentals</b>                       |  | <b>32,576</b>         | <b>42,365</b>         | <b>44,000</b>      | <b>46,768</b>        | <b>44,000</b>      |
|                       | <b>Concessions</b>                   |  |                       |                       |                    |                      |                    |
| 20 30 200 440400 0000 | Concessions                          |  | 166                   | -                     | 300                | 200                  | 200                |
|                       | <b>Concessions</b>                   |  | <b>166</b>            | <b>-</b>              | <b>300</b>         | <b>200</b>           | <b>200</b>         |
|                       | <b>Chargeback Revenue</b>            |  |                       |                       |                    |                      |                    |
| 20 30 200 495500 0000 | Rec. Program Chargebacks             |  | 75,000                | 75,000                | 75,000             | 75,000               | 75,000             |
|                       | <b>Chargeback Revenue</b>            |  | <b>75,000</b>         | <b>75,000</b>         | <b>75,000</b>      | <b>75,000</b>        | <b>75,000</b>      |
| <b>Revenue Total</b>  |                                      |  | <b>107,742</b>        | <b>117,365</b>        | <b>119,300</b>     | <b>121,968</b>       | <b>119,200</b>     |
|                       | <b>Salaries &amp; Wages</b>          |  |                       |                       |                    |                      |                    |
| 20 30 200 510110 0000 | Full-Time Exempt Wages               |  | 21,251                | 22,723                | 22,750             | 22,750               | 22,750             |
| 20 30 200 510120 0000 | Full-Time Non-Exempt Wages           |  | 3,577                 | 3,630                 | 4,250              | 4,250                | 4,250              |
| 20 30 200 510125 0000 | Overtime - Full-Time                 |  | 35                    | 334                   | -                  | 500                  | 500                |
| 20 30 200 510130 0000 | Part-Time Non-Exempt Wages           | Part-time office and janitorial staff. Move add'l front office staff from Rec Admin budget | 56,314                | 54,830                | 58,340             | 55,000               | 66,414             |
| 20 30 200 510135 0000 | Overtime - Part-Time                 |  | -                     | -                     | 100                | -                    | -                  |
|                       | <b>Salaries &amp; Wages</b>          |  | <b>81,178</b>         | <b>81,517</b>         | <b>85,440</b>      | <b>82,500</b>        | <b>93,914</b>      |
|                       | <b>Contractual Services - Other</b>  |  |                       |                       |                    |                      |                    |
| 20 30 200 521300 0000 | Scavenger Service                    |  | 1,433                 | 1,273                 | 1,680              | 1,020                | 1,020              |
| 20 30 200 521600 0000 | Contractual Services - Other         |  | 16,441                | 8,945                 | 14,000             | 14,000               | 14,000             |
| 20 30 200 521630 0000 | Police & Security Protection         | Alarm Monitoring   | 900                   | 899                   | 900                | 900                  | 900                |
|                       | <b>Contractual Services - Other</b>  |  | <b>18,775</b>         | <b>11,116</b>         | <b>16,580</b>      | <b>15,920</b>        | <b>15,920</b>      |

| Account Number                    | Description                   | Detail Description                       | Actual History  | Actual History  | 2016 Budget     | 2016 Estimate   | 2017 Budget     |
|-----------------------------------|-------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                   |                               |  | 2014            | 2015            |                 |                 |                 |
| <b>Materials &amp; Supplies</b>   |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 530210 0000             | Repair Equipment              | Lights, Ballasts, Ceiling tiles, etc     | 1,514           | 1,283           | 1,000           | 1,000           | 1,500           |
| 20 30 200 530250 0000             | Uniforms                      |  | 67              | -               | 200             | 150             | 200             |
| 20 30 200 530300 0000             | Supplies - Maintenance        | Tools, Small Equipment                   | 2,530           | 364             | 2,000           | 1,500           | 2,000           |
| 20 30 200 530310 0000             | Supplies - Cleaning           |  | 1,969           | 3,080           | 3,400           | 2,700           | 3,400           |
| 20 30 200 530320 0000             | Supplies - First Aid          |  | -               | -               | 50              | -               | 50              |
| 20 30 200 530600 0000             | Chemicals & Paint             | Touch up paint (program side)            | 57              | 460             | 450             | 450             | 450             |
| <b>Materials &amp; Supplies</b>   |                               |  | <b>6,137</b>    | <b>5,186</b>    | <b>7,100</b>    | <b>5,800</b>    | <b>7,600</b>    |
| <b>Other Equipment</b>            |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 541300 0000             | Building Equipment            | Hand Dryer                               | 807             | 261             | 500             | 512             | 500             |
| <b>Other Equipment</b>            |                               |  | <b>807</b>      | <b>261</b>      | <b>500</b>      | <b>512</b>      | <b>500</b>      |
| <b>Building &amp; Landscaping</b> |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 550300 0000             | Building Repair               |  | 3,012           | 5,671           | 3,500           | 3,500           | 3,500           |
| <b>Building &amp; Landscaping</b> |                               |  | <b>3,012</b>    | <b>5,671</b>    | <b>3,500</b>    | <b>3,500</b>    | <b>3,500</b>    |
| <b>Employment Expenses</b>        |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 565100 0000             | Employee Health Insurance     |  | 4,000           | 3,635           | 4,000           | 4,000           | 4,000           |
| <b>Employment Expenses</b>        |                               |  | <b>4,000</b>    | <b>3,635</b>    | <b>4,000</b>    | <b>4,000</b>    | <b>4,000</b>    |
| <b>Utilities</b>                  |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 570100 0000             | Electricity                   |  | 36,210          | 42,198          | 47,000          | 46,000          | 46,000          |
| 20 30 200 570200 0000             | Heating Gas & Oil             |  | 16,997          | 11,785          | 16,000          | 16,000          | 16,000          |
| 20 30 200 570300 0000             | Telephone/Internet - Service  |  | -               | -               | -               | -               | -               |
| 20 30 200 570400 0000             | Water & Sewer Fees            | Estimated rate increase of 1.5 % in 2017 | 1,319           | 1,576           | 1,800           | 1,800           | 1,827           |
| <b>Utilities</b>                  |                               |  | <b>54,526</b>   | <b>55,560</b>   | <b>64,800</b>   | <b>63,800</b>   | <b>63,827</b>   |
| <b>Miscellaneous Expenses</b>     |                               |  |                 |                 |                 |                 |                 |
| 20 30 200 585950 0000             | Registration Processing Fees  |  | 3,920           | 4,686           | 3,078           | 3,050           | 3,217           |
| <b>Miscellaneous Expenses</b>     |                               |  | <b>3,920</b>    | <b>4,686</b>    | <b>3,078</b>    | <b>3,050</b>    | <b>3,217</b>    |
| <b>Expense Total</b>              |                               |  | <b>172,354</b>  | <b>167,632</b>  | <b>184,998</b>  | <b>179,082</b>  | <b>192,478</b>  |
| 200                               | Main Street Recreation Center |  | <b>(64,612)</b> | <b>(50,267)</b> | <b>(65,698)</b> | <b>(57,114)</b> | <b>(73,278)</b> |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Maryknoll Park



Projected to end FY 2016 and the new proposed FY 2017 with net surpluses in excess of \$100,000. Both years include a \$25,000 expense reflected as a fund transfer to a Maryknoll Park Asset Replacement Fund. The projected 2017 year-end balance in the asset replacement fund is \$35,000. Further, the Maryknoll Park budget is sub-divided into three areas: 1) Holes & Knolls Miniature Golf Course and Clubhouse, 2) the Splash Pad and 3) the Platform Tennis program and facility.

# 2017 Budget Highlights

## Recreation Fund - Facilities - Clubhouse/Holes & Knolls Mini Golf



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The largest budget area is the Clubhouse/Holes & Knolls miniature golf operation. Holes & Knolls is open from April through October with clubhouse room rentals in the winter season.

- Daily Admission revenue continues to remain steady with a slight projected increase this year, reflecting \$115,000 in revenue from approximately 19,000 rounds of golf. The weather was ideal for miniature golfing with very minimal rain and very few days with extreme heat. There are no plans to increase fees for miniature golf or clubhouse room rental.
- Rentals for the outside pavilion and tent continue to increase. In 2016, a \$5,000 increase in revenue is projected. Staff is researching and proposing a slight increase in shelter rentals for the upcoming 2017 season based on demand.
- Concessions revenue is projected to increase slightly to \$25,000, or about a \$3,700 increase from 2015.
- Maryknoll continued to host several large special events this season in addition to the rentals by local organizations including the Newcomers, St Pet's, American Diabetes, Teen Parent Connection and Glenbard West leadership organization.
- Projected expenses for 2016 are forecasted to be slightly less than budgeted. In addition, overall expenses for 2017 are budgeted to be similar to the 2016 season.
- A new shelter was built at the end of the summer which should result in increased revenue for 2017. Several of the miniature golf course ponds were repaired in 2016. Additional pond work and turf replacement on the course is being planned for 2017 and reflected in the capital projects budget.

| <u>Account Number</u> | <u>Description</u>           | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                              |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>300</b>            | <b>Maryknoll - Clubhouse</b> |                           |                       |                       |                    |                      |                    |
|                       | <b>Charges for Services</b>  |                           |                       |                       |                    |                      |                    |
| 20 30 300 420905 0000 | Daily Admission Fees         |                           | 103,230               | 107,148               | 112,000            | 115,000              | 115,000            |
| 20 30 300 420906 0000 | Party Admissions             |                           | -                     | 305                   | -                  | -                    | -                  |
| 20 30 300 420925 0000 | Coupon Books                 |                           | 1,600                 | -                     | 1,600              | 100                  | -                  |
|                       | <b>Charges for Services</b>  |                           | <b>104,830</b>        | <b>107,453</b>        | <b>113,600</b>     | <b>115,100</b>       | <b>115,000</b>     |
|                       | <b>Rentals</b>               |                           |                       |                       |                    |                      |                    |
| 20 30 300 430100 0000 | Rent                         |                           | -                     | -                     | -                  | -                    | -                  |
| 20 30 300 430170 0000 | Party Rentals                |                           | 17,247                | 9,703                 | 10,000             | 14,500               | 15,000             |
|                       | <b>Rentals</b>               |                           | <b>17,247</b>         | <b>9,703</b>          | <b>10,000</b>      | <b>14,500</b>        | <b>15,000</b>      |
|                       | <b>Concessions</b>           |                           |                       |                       |                    |                      |                    |
| 20 30 300 440400 0000 | Concessions                  |                           | 19,006                | 21,338                | 25,000             | 25,000               | 25,000             |
|                       | <b>Concessions</b>           |                           | <b>19,006</b>         | <b>21,338</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>25,000</b>      |
|                       | <b>Miscellaneous Income</b>  |                           |                       |                       |                    |                      |                    |
| 20 30 300 485600 0000 | Special Events               | Programs                  | 9,209                 | 13,086                | 10,000             | 12,250               | 12,250             |
|                       | <b>Miscellaneous Income</b>  |                           | <b>9,209</b>          | <b>13,086</b>         | <b>10,000</b>      | <b>12,250</b>        | <b>12,250</b>      |
| <b>Revenue Total</b>  |                              |                           | <b>150,292</b>        | <b>151,580</b>        | <b>158,600</b>     | <b>166,850</b>       | <b>167,250</b>     |

| Account Number                      | Description                  | Detail Description  | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-------------------------------------|------------------------------|---|----------------|----------------|---------------|---------------|---------------|
|                                     |                              |   | 2014           | 2015           |               |               |               |
| <b>Salaries &amp; Wages</b>         |                              |   |                |                |               |               |               |
| 20 30 300 510110 0000               | Full-Time Exempt Wages       |   | 6,352          | 6,817          | 7,250         | 7,250         | 7,250         |
| 20 30 300 510120 0000               | Full-Time Non-Exempt Wages   |   | 3,577          | 3,630          | 4,250         | 4,250         | 4,250         |
| 20 30 300 510125 0000               | Overtime - Full-Time         |   | 35             | 334            | -             | 500           | 500           |
| 20 30 300 510130 0000               | Part-Time Non-Exempt Wages   |   | 21,139         | 23,292         | 25,000        | 22,000        | 23,000        |
| <b>Salaries &amp; Wages</b>         |                              |   | <b>31,103</b>  | <b>34,073</b>  | <b>36,500</b> | <b>34,000</b> | <b>35,000</b> |
| <b>Contractual Services - Other</b> |                              |   |                |                |               |               |               |
| 20 30 300 521205 0000               | Special Use Permits          |   | 1,090          | -              | 500           | -             | -             |
| 20 30 300 521300 0000               | Scavenger Service            |   | 1,080          | 1,324          | 1,000         | 800           | 800           |
| 20 30 300 521600 0000               | Contractual Services - Other | Mccloud, Pumps, HVAC, Mosquito spray                      | 2,216          | 5,984          | 7,000         | 4,000         | 7,000         |
| 20 30 300 521630 0000               | Police & Security Protection | Alarm Monitoring  | 500            | 499            | 500           | 500           | 500           |
| <b>Contractual Services - Other</b> |                              |   | <b>4,887</b>   | <b>7,807</b>   | <b>9,000</b>  | <b>5,300</b>  | <b>8,300</b>  |
| <b>Materials &amp; Supplies</b>     |                              |   |                |                |               |               |               |
| 20 30 300 530095 0000               | Concessions                  |   | 10,074         | 10,481         | 10,000        | 11,000        | 10,500        |
| 20 30 300 530210 0000               | Repair Equipment             | Concession Equipment                                      | 2,665          | 4,000          | 2,000         | 1,500         | 2,000         |
| 20 30 300 530250 0000               | Uniforms                     |   | 136            | 52             | 150           | 150           | 150           |
| 20 30 300 530300 0000               | Supplies - Maintenance       | Lights, Ceiling Tiles, Propane                            | 1,069          | 523            | 250           | 280           | 300           |
| 20 30 300 530320 0000               | Supplies - First Aid         |   | -              | 53             | 25            | -             | -             |
| 20 30 300 530345 0000               | Golf Equipment               | Clubs, Balls, Scorecards, Signs, Turf for 36 holes, Ponds | 1,092          | 1,130          | 1,500         | 1,500         | 2,000         |
| 20 30 300 530907 0000               | Special Events               |   | 5,239          | 4,323          | 500           | 4,000         | 4,000         |
| <b>Materials &amp; Supplies</b>     |                              |   | <b>20,276</b>  | <b>20,562</b>  | <b>14,425</b> | <b>18,430</b> | <b>18,950</b> |
| <b>Other Equipment</b>              |                              |   |                |                |               |               |               |
| 20 30 300 541300 0000               | Building Equipment           | Concession Machine Replacement                            | -              | -              | 500           | -             | 500           |
| <b>Other Equipment</b>              |                              |   | <b>-</b>       | <b>-</b>       | <b>500</b>    | <b>-</b>      | <b>500</b>    |
| <b>Building &amp; Landscaping</b>   |                              |   |                |                |               |               |               |
| 20 30 300 550302 0000               | Plumbing Repairs             | RPZ   | 274            | 203            | 250           | 250           | 250           |
| <b>Building &amp; Landscaping</b>   |                              |   | <b>274</b>     | <b>203</b>     | <b>250</b>    | <b>250</b>    | <b>250</b>    |
| <b>Employment Expenses</b>          |                              |   |                |                |               |               |               |
| 20 30 300 565100 0000               | Employee Health Insurance    |   | 2,221          | 1,837          | 2,400         | 2,400         | 2,400         |
| <b>Employment Expenses</b>          |                              |   | <b>2,221</b>   | <b>1,837</b>   | <b>2,400</b>  | <b>2,400</b>  | <b>2,400</b>  |

| <u>Account Number</u>            | <u>Description</u>           | <u>Detail Description</u>                | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|----------------------------------|------------------------------|--|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                                  |                              |  | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Utilities</b>                 |                              |  |                       |                       |                    |                      |                    |
| 20 30 300 570100 0000            | Electricity                  |  | 13,152                | 13,606                | 15,000             | 15,000               | 15,000             |
| 20 30 300 570200 0000            | Heating Gas & Oil            |  | 2,264                 | 1,033                 | 3,000              | 2,500                | 2,500              |
| 20 30 300 570300 0000            | Telephone/Internet - Service |  | 1,364                 | 1,410                 | 1,500              | 1,500                | 1,500              |
| 20 30 300 570400 0000            | Water & Sewer Fees           | Estimated rate increase of 1.5 % in 2017 | 11,219                | 4,406                 | 6,000              | 6,000                | 6,090              |
| <b>Utilities</b>                 |                              |  | <b>27,999</b>         | <b>20,455</b>         | <b>25,500</b>      | <b>25,000</b>        | <b>25,090</b>      |
| <b>Miscellaneous Expenses</b>    |                              |  |                       |                       |                    |                      |                    |
| 20 30 300 585950 0000            | Registration Processing Fees |  | 6,500                 | 7,851                 | 4,463              | 4,400                | 4,663              |
| <b>Miscellaneous Expenses</b>    |                              |  | <b>6,500</b>          | <b>7,851</b>          | <b>4,463</b>       | <b>4,400</b>         | <b>4,663</b>       |
| <b>Transfers Out</b>             |                              |  |                       |                       |                    |                      |                    |
| 20 30 300 590900 0000            | Fund Transfer out            | Asset Replacement Fund                   | -                     | 25,000                | 25,000             | 25,000               | 25,000             |
| <b>Transfers Out</b>             |                              |  | <b>-</b>              | <b>25,000</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>25,000</b>      |
| <b>Expense Total</b>             |                              |  | <b>93,260</b>         | <b>117,789</b>        | <b>118,038</b>     | <b>114,780</b>       | <b>120,153</b>     |
| <b>300 Maryknoll - Clubhouse</b> |                              |  | <b>57,032</b>         | <b>33,791</b>         | <b>40,562</b>      | <b>52,070</b>        | <b>47,097</b>      |



# 2017 Budget Highlights

## Recreation Fund - Facilities - Platform Tennis



The platform tennis program continued to experience growth in their membership bringing in over a projected \$59,000 in membership revenue for FY2016. The platform tennis membership program is offered year-round beginning September 1st through August 31st the following year. The annual Glen Ellyn resident fee is \$200 per person which includes key access to the platform hut, access to online reservations, discounts for lessons and leagues and free guest use on the courts.

- There were 293 active members for the 2015/2016 season.
- Lessons and in-house leagues experienced the largest increase in revenue by a projected \$11,500. The House League program continues to be very popular and player participation is anticipated to increase by nearly 50% (32 to 60 players). Much of the growth can be attributed to the part-time Platform Tennis Professional hired in late 2015. The Platform Professional's ability to generate interest in learning, improving the competitive side of the sport and ability to promote the sport to all levels has been a major contributor to the increased popularity. He an excellent representative of the Glen Ellyn Park District and is an advocate of the sport in the community. Finally, he serves as the liaison to the Glen Ellyn Platform Tennis Club (GEPTC) providing constructive direction and a valuable resource while also overseeing the women's and men's travel program.
- Another large revenue line in the budget is the rental of the courts by the GEPTC totaling \$14,000 for the season. The rental Agreement for use expires March, 2017. The Travel Season begins in October and concludes in early March. The men's travel teams play games on all four courts Tuesday, Wednesday and Thursday from 7:00 to 11:00 pm. There are currently 14 men's travel teams. The women's travel teams play their matches during the day at various times. There are currently 4 women's teams. The men's teams have recently had to turn players away as they have no additional courts available to accommodate the new players. Women teams have increased steadily over the past year with rising participation anticipated for the next several years.
- The expenses remained within budget creating a projected net surplus of \$17,865 FY2016. The proposed FY2017 budget reflects a \$26,553 net surplus.
- General improvements were made this year including new carpeting and service tables in the hut and the reconditioning of 2 courts, all within budget. General expenses are kept in the budget every year to provide new under the court heaters if required , re-condition/paint the courts depending on the winter, new walk off rugs, possible new lighting for two courts (energy grant dependent) and upgrades to the hut furnishings if needed.

| <u>Account Number</u> | <u>Description</u>             | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>350</b>            | <b>Maryknoll - Platform</b>    |                           |                       |                       |                    |                      |                    |
|                       | <b>Charges for Services</b>    |                           |                       |                       |                    |                      |                    |
| 20 30 350 420115 0000 | Platform Tennis Lessons        |                           | 3,803                 | 11,377                | 5,000              | 20,000               | 25,000             |
| 20 30 350 420120 0000 | Platform Tennis Annual Members |                           | 30,696                | 47,372                | 57,000             | 59,000               | 65,000             |
| 20 30 350 420125 0000 | Platform Tennis Leagues        |                           | 1,550                 | 3,005                 | 3,000              | 5,000                | 7,000              |
|                       | <b>Charges for Services</b>    |                           | <b>36,049</b>         | <b>61,753</b>         | <b>65,000</b>      | <b>84,000</b>        | <b>97,000</b>      |
|                       | <b>Rentals</b>                 |                           |                       |                       |                    |                      |                    |
| 20 30 350 430100 0000 | Rent                           |                           | 6,735                 | 13,805                | 14,000             | 14,000               | 14,000             |
| 20 30 350 430170 0000 | Party Rentals                  |                           | 450                   | 910                   | 1,000              | 1,000                | 1,000              |
|                       | <b>Rentals</b>                 |                           | <b>7,185</b>          | <b>14,715</b>         | <b>15,000</b>      | <b>15,000</b>        | <b>15,000</b>      |
|                       | <b>Product Sales</b>           |                           |                       |                       |                    |                      |                    |
| 20 30 350 445130 0000 | Equipment Sales                |                           | -                     | 470                   | 350                | 70                   | -                  |
|                       | <b>Product Sales</b>           |                           | <b>-</b>              | <b>470</b>            | <b>350</b>         | <b>70</b>            | <b>-</b>           |
| <b>Revenue Total</b>  |                                |                           | <b>43,234</b>         | <b>76,938</b>         | <b>80,350</b>      | <b>99,070</b>        | <b>112,000</b>     |

| Account Number                      | Description                  | Detail Description   | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-------------------------------------|------------------------------|--|----------------|----------------|---------------|---------------|---------------|
|                                     |                              |  | 2014           | 2015           |               |               |               |
| <b>Salaries &amp; Wages</b>         |                              |  |                |                |               |               |               |
| 20 30 350 510110 0000               | Full-Time Exempt Wages       |  | 8,469          | 9,089          | 9,500         | 9,500         | 9,500         |
| 20 30 350 510120 0000               | Full-Time Non-Exempt Wages   |  | 3,577          | 3,630          | 4,250         | 4,250         | 4,250         |
| 20 30 350 510125 0000               | Overtime - Full-Time         |  | 35             | 334            | -             | 500           | 500           |
| 20 30 350 510130 0000               | Part-Time Non-Exempt Wages   |  | 7,661          | 19,570         | 12,000        | 28,000        | 30,000        |
| <b>Salaries &amp; Wages</b>         |                              |  | <b>19,742</b>  | <b>32,623</b>  | <b>25,750</b> | <b>42,250</b> | <b>44,250</b> |
| <b>Contractual Services - Other</b> |                              |  |                |                |               |               |               |
| 20 30 350 521300 0000               | Scavenger Services           |  | -              | -              | 1,000         | 800           | 1,000         |
| 20 30 350 521600 0000               | Contractual Services - Other | Cable,alarm,RPZ can you add a line for women's League fees | 2,639          | 2,473          | 3,000         | 2,500         | 3,000         |
| <b>Contractual Services - Other</b> |                              |  | <b>2,639</b>   | <b>2,473</b>   | <b>4,000</b>  | <b>3,300</b>  | <b>4,000</b>  |
| <b>Materials &amp; Supplies</b>     |                              |  |                |                |               |               |               |
| 20 30 350 530210 0000               | Repair Equipment             | Paint courts 2 & 3 ,Bulbs, Ballasts, Heaters               | 14,943         | 8,355          | 14,800        | 13,500        | 14,800        |
| 20 30 350 530300 0000               | Supplies - Maintenance       | Minor tools & parts  | 195            | 88             | 125           | 125           | 125           |
| 20 30 350 530310 0000               | Supplies - Cleaning          | Products, Shovels, Carpet cleaner/tp, etc                  | -              | -              | 600           | 500           | 600           |
| <b>Materials &amp; Supplies</b>     |                              |  | <b>15,138</b>  | <b>8,443</b>   | <b>15,525</b> | <b>14,125</b> | <b>15,525</b> |
| <b>Other Equipment</b>              |                              |  |                |                |               |               |               |
| 20 30 350 541300 0000               | Building Equipment           | Hand Dryer-2016 folding tables 2017 TV                     | 92             | 1,625          | 1,000         | 1,000         | 1,000         |
| <b>Other Equipment</b>              |                              |  | <b>92</b>      | <b>1,625</b>   | <b>1,000</b>  | <b>1,000</b>  | <b>1,000</b>  |
| <b>Employment Expenses</b>          |                              |  |                |                |               |               |               |
| 20 30 350 565100 0000               | Employee Health Insurance    |  | 2,460          | 2,094          | 2,800         | 2,800         | 2,800         |
| <b>Employment Expenses</b>          |                              |  | <b>2,460</b>   | <b>2,094</b>   | <b>2,800</b>  | <b>2,800</b>  | <b>2,800</b>  |
| <b>Utilities</b>                    |                              |  |                |                |               |               |               |
| 20 30 350 570100 0000               | Electricity                  |  | 2,651          | 4,711          | 3,700         | 5,000         | 5,000         |
| 20 30 350 570200 0000               | Heating Gas & Oil            |  | 7,970          | 6,512          | 7,200         | 7,200         | 7,200         |
| 20 30 350 570300 0000               | Telephone/Internet - Service |  | 1,313          | 1,450          | 1,600         | 1,600         | 1,600         |
| 20 30 350 570400 0000               | Water & Sewer Fees           | Estimated rate increase of 1.5 % in 2017                   | 285            | 209            | 1,680         | 1,680         | 1,705         |
| <b>Utilities</b>                    |                              |  | <b>12,220</b>  | <b>12,883</b>  | <b>14,180</b> | <b>15,480</b> | <b>15,505</b> |
| <b>Miscellaneous Expenses</b>       |                              |  |                |                |               |               |               |
| 20 30 350 585950 0000               | Registration Processing Fees |  | 2,206          | 2,638          | 2,265         | 2,250         | 2,367         |
| <b>Miscellaneous Expenses</b>       |                              |  | <b>2,206</b>   | <b>2,638</b>   | <b>2,265</b>  | <b>2,250</b>  | <b>2,367</b>  |
| <b>Expense Total</b>                |                              |  | <b>54,497</b>  | <b>62,779</b>  | <b>65,520</b> | <b>81,205</b> | <b>85,447</b> |
| 350                                 | Maryknoll - Platform         |  | (11,263)       | 14,160         | 14,830        | 17,865        | 26,553        |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Splash Pad



The Splash Pad typically operates from Memorial Day weekend (seven days a week) until Labor Day weekend. If the weather allows, this period may be extended. The splash pad has 11 interactive water pieces with an enclosed fence around the features. The fees include \$3 per child ages 1 through 14 with an adult. Adults of resident children are free. Adults of non-residents users are charged \$1 per visit. Staff is not recommending a pricing change for 2017.

- The success of the splash pad is very weather dependent. Fortunately, the weather in the summer of 2016 was conducive for the splash pad. For 2016, staff projects a net surplus of \$5,979, or approximately \$1,800 higher than budgeted. The proposed 2017 budget reflects a slightly higher net surplus of \$6,327.
- Approximately \$44,000 was received in daily admission from an estimated 25,000 users in 2016.
- Projected expenses for FY2016 came within budget and the proposed FY2017 budget expenses are projected to be similar.
- Shrubbery from inside the splash pad was relocated and replaced with cement to increase seating capacity. Feedback received has been very positive.
- Umbrellas and additional seating is being planned and reflected in the capital projects budget.

| <u>Account Number</u> | <u>Description</u>            | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                               |                           | 2014                  | 2015                  |                    |                      |                    |
| <b>400</b>            | <b>Maryknoll - Splash Pad</b> |                           |                       |                       |                    |                      |                    |
|                       | <b>Charges for Services</b>   |                           |                       |                       |                    |                      |                    |
| 20 30 400 420905 0000 | Daily Admission Fees          |                           | 37,981                | 43,041                | 44,000             | 44,000               | 44,000             |
| 20 30 400 420925 0000 | Coupon Books                  |                           | 2,000                 | 1,980                 | 2,000              | 2,000                | 2,000              |
|                       | <b>Charges for Services</b>   |                           | <b>39,981</b>         | <b>45,021</b>         | <b>46,000</b>      | <b>46,000</b>        | <b>46,000</b>      |
| <b>Revenue Total</b>  |                               |                           | <b>39,981</b>         | <b>45,021</b>         | <b>46,000</b>      | <b>46,000</b>        | <b>46,000</b>      |

| Account Number                      | Description                  | Detail Description                       | Actual History | Actual History | 2016 Budget   | 2016 Estimate | 2017 Budget   |
|-------------------------------------|------------------------------|--|----------------|----------------|---------------|---------------|---------------|
|                                     |                              |  | 2014           | 2015           |               |               |               |
| <b>Salaries &amp; Wages</b>         |                              |  |                |                |               |               |               |
| 20 30 400 510110 0000               | Full-Time Exempt Wages       |  | 6,352          | 6,817          | 7,250         | 7,250         | 7,250         |
| 20 30 400 510120 0000               | Full-Time Non-Exempt Wages   |  | 3,577          | 3,630          | 4,250         | 4,250         | 4,250         |
| 20 30 400 510125 0000               | Overtime - Full-Time         |  | 35             | 334            | -             | 500           | 500           |
| 20 30 400 510130 0000               | Part-Time Non-Exempt Wages   |  | 15,437         | 11,969         | 14,000        | 12,000        | 12,000        |
| <b>Salaries &amp; Wages</b>         |                              |  | <b>25,401</b>  | <b>22,749</b>  | <b>25,500</b> | <b>24,000</b> | <b>24,000</b> |
| <b>Contractual Services - Other</b> |                              |  |                |                |               |               |               |
| 20 30 400 521600 0000               | Contractual Services - Other |  | 225            | -              | 525           | 525           | -             |
| <b>Contractual Services - Other</b> |                              |  | <b>225</b>     | <b>-</b>       | <b>525</b>    | <b>525</b>    | <b>-</b>      |
| <b>Materials &amp; Supplies</b>     |                              |  |                |                |               |               |               |
| 20 30 400 530210 0000               | Repair Equipment             |  | -              | -              | -             | 10            | -             |
| 20 30 400 530250 0000               | Uniforms                     |  | 136            | 52             | 150           | 150           | 200           |
| 20 30 400 530320 0000               | Supplies - First Aid         |  | -              | 259            | 25            | 25            | 25            |
| 20 30 400 530900 0000               | Misc. Supplies & Repairs     |  | 8,328          | 4,035          | 5,250         | 5,000         | 5,000         |
| 20 30 400 530907 0000               | Special Events               |  | -              | -              | 500           | 180           | 180           |
| <b>Materials &amp; Supplies</b>     |                              |  | <b>8,464</b>   | <b>4,346</b>   | <b>5,925</b>  | <b>5,365</b>  | <b>5,405</b>  |
| <b>Other Equipment</b>              |                              |  |                |                |               |               |               |
| 20 30 400 541300 0000               | Building Equipment           |  | -              | -              | 250           | -             | -             |
| <b>Other Equipment</b>              |                              |  | <b>-</b>       | <b>-</b>       | <b>250</b>    | <b>-</b>      | <b>-</b>      |
| <b>Building &amp; Landscaping</b>   |                              |  |                |                |               |               |               |
| 20 30 400 550302 0000               | Plumbing Repairs             | RPZ                                      | -              | -              | 250           | 151           | 175           |
| <b>Building &amp; Landscaping</b>   |                              |  | <b>-</b>       | <b>-</b>       | <b>250</b>    | <b>151</b>    | <b>175</b>    |
| <b>Employment Expenses</b>          |                              |  |                |                |               |               |               |
| 20 30 400 565100 0000               | Employee Health Insurance    |  | 2,221          | 1,837          | 2,400         | 2,400         | 2,400         |
| <b>Employment Expenses</b>          |                              |  | <b>2,221</b>   | <b>1,837</b>   | <b>2,400</b>  | <b>2,400</b>  | <b>2,400</b>  |
| <b>Utilities</b>                    |                              |  |                |                |               |               |               |
| 20 30 400 570100 0000               | Electricity                  |  | -              | -              | 2,000         | 2,000         | 2,000         |
| 20 30 400 570300 0000               | Telephone/Internet - Service |  | 38             | 190            | 200           | 400           | 400           |
| 20 30 400 570400 0000               | Water & Sewer Fees           | Estimated rate increase of 1.5 % in 2017 | 17,914         | 9,175          | 3,615         | 4,000         | 4,060         |
| <b>Utilities</b>                    |                              |  | <b>17,952</b>  | <b>9,365</b>   | <b>5,815</b>  | <b>6,400</b>  | <b>6,460</b>  |
| <b>Miscellaneous Expenses</b>       |                              |  |                |                |               |               |               |
| 20 30 400 585950 0000               | Registration Processing Fees |  | 1,714          | 2,051          | 1,180         | 1,180         | 1,233         |
| <b>Miscellaneous Expenses</b>       |                              |  | <b>1,714</b>   | <b>2,051</b>   | <b>1,180</b>  | <b>1,180</b>  | <b>1,233</b>  |
| <b>Expense Total</b>                |                              |  | <b>55,978</b>  | <b>40,348</b>  | <b>41,845</b> | <b>40,021</b> | <b>39,673</b> |
| 400                                 | Maryknoll - Splash Pad       |  | (15,997)       | 4,673          | 4,155         | 5,979         | 6,327         |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Spring Avenue Recreation Center



- Projected to end FY2016 with a net loss slightly higher than originally budgeted due to slightly higher utility costs and a new contractual cleaning service which began midway through the year. The cost of the contractual service is largely offset by a decrease in part-time salaries.
- The proposed 2017 budget reflects a loss of \$136,450, which is approximately \$19,000 higher than the 2016 estimated year-end. The increase is largely due to the re-allocation of part-time office staff expenses originally reflected in the Administration area of the budget.
- There are currently 49 members of the Spring Avenue Fitness Center, an increase of 4 members from last year. 31 of the 49 members are Senior Citizens. The usage of members from ASFC has increased from 60 in 2015 to 63 in 2016. The Spring Avenue budget reflects a \$5,000 revenue transfer based on ASFC member usage at the Spring Avenue Fitness Center. At the end of each budget year, the revenue transferred is determined based on the number of swipes by the combined membership users.
- Programming continues to increase at this facility. The renovation of the Safety Village and the increase in additional gymnastics programs, including the new Grasshopper Gymnastics team, has increased participation within the facility. Similar to Main Street, budgets for the programs conducted at the Spring Avenue Recreation Center are not included in the facility budget. Net revenue from the programs is reflected in the program area of the budget. The Spring Avenue budget receives \$60,000 from program chargeback revenue generated from a portion of the program indirect budgets.
- Some extensive roof and HVAC repairs have been identified consistent with recommendations from the dual facility study. These repairs are being planned through the capital projects area of the budget over the next few years.

| <u>Account Number</u> | <u>Description</u>       | <u>Detail Description</u>           | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------------|-------------------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                          |                                     | 2014                  | 2015                  |                    |                      |                    |
| <b>450</b>            |                          | <b>Spring Ave Recreation Center</b> |                       |                       |                    |                      |                    |
|                       |                          | <b>Charges for Services</b>         |                       |                       |                    |                      |                    |
| 20 30 450 420300 0000 | Fitness Membership       |                                     | 3,840                 | 12,600                | 12,000             | 12,000               | 12,000             |
|                       |                          | <b>Charges for Services</b>         | <b>3,840</b>          | <b>12,600</b>         | <b>12,000</b>      | <b>12,000</b>        | <b>12,000</b>      |
|                       |                          | <b>Rentals</b>                      |                       |                       |                    |                      |                    |
| 20 30 450 430100 0000 | Rent                     |                                     | 9,405                 | 14,721                | 16,500             | 16,500               | 16,500             |
|                       |                          | <b>Rentals</b>                      | <b>9,405</b>          | <b>14,721</b>         | <b>16,500</b>      | <b>16,500</b>        | <b>16,500</b>      |
|                       |                          | <b>Chargeback Revenue</b>           |                       |                       |                    |                      |                    |
| 20 30 450 495500 0000 | Rec. Program Chargebacks |                                     | 60,000                | 60,000                | 60,000             | 60,000               | 60,000             |
|                       |                          | <b>Chargeback Revenue</b>           | <b>60,000</b>         | <b>60,000</b>         | <b>60,000</b>      | <b>60,000</b>        | <b>60,000</b>      |
| <b>Revenue Total</b>  |                          |                                     | <b>73,245</b>         | <b>87,321</b>         | <b>88,500</b>      | <b>88,500</b>        | <b>88,500</b>      |



| Account Number                      | Description                  | Detail Description   | Actual History | Actual History | 2016 Budget    | 2016 Estimate | 2017 Budget   |
|-------------------------------------|------------------------------|--|----------------|----------------|----------------|---------------|---------------|
|                                     |                              |  | 2014           | 2015           |                |               |               |
| <b>Salaries &amp; Wages</b>         |                              |  |                |                |                |               |               |
| 20 30 450 510110 0000               | Full-Time Exempt Wages       |  | 21,290         | 22,723         | 22,750         | 22,750        | 22,750        |
| 20 30 450 510120 0000               | Full-Time Non-Exempt Wages   |  | 41,407         | 42,748         | 45,000         | 45,000        | 45,000        |
| 20 30 450 510125 0000               | Overtime - Full-Time         |  | 115            | 526            | -              | 500           | 500           |
| 20 30 450 510130 0000               | Part-Time Non-Exempt Wages   | Decrease due to Janitorial services being moved to Contractual Services, but re-allocate part-time office staff from Rec Admin | 33,470         | 33,085         | 33,500         | 18,000        | 29,400        |
| 20 30 450 510135 0000               | Overtime - Part-Time         |  | -              | -              | 100            | 19            | -             |
| <b>Salaries &amp; Wages</b>         |                              |  | <b>96,283</b>  | <b>99,081</b>  | <b>101,350</b> | <b>86,269</b> | <b>97,650</b> |
| <b>Contractual Services - Other</b> |                              |  |                |                |                |               |               |
| 20 30 450 521300 0000               | Scavenger Service            |  | 1,366          | 1,381          | 1,320          | 1,044         | 1,044         |
| 20 30 450 521600 0000               | Contractual Services - Other | Increase due to Janitorial Services (reduction in PT Wages)  | 4,529          | 12,980         | 11,534         | 32,000        | 39,000        |
| 20 30 450 521630 0000               | Police & Security Protection | Alarm Monitoring   | 2,400          | 687            | 2,400          | 2,400         | 2,400         |
| <b>Contractual Services - Other</b> |                              |  | <b>8,295</b>   | <b>15,047</b>  | <b>15,254</b>  | <b>35,444</b> | <b>42,444</b> |
| <b>Materials &amp; Supplies</b>     |                              |  |                |                |                |               |               |
| 20 30 450 530102 0000               | Fitness Supplies             |  | 170            | 259            | 300            | 43            | 300           |
| 20 30 450 530210 0000               | Repair Equipment             |  | 1,852          | 1,162          | 1,200          | 3,000         | 1,200         |
| 20 30 450 530250 0000               | Uniforms                     |  | -              | -              | 200            | 150           | 200           |
| 20 30 450 530300 0000               | Supplies - Maintenance       |  | 2,611          | 636            | 1,500          | 1,000         | 1,500         |
| 20 30 450 530310 0000               | Supplies - Cleaning          |  | 2,514          | 2,887          | 4,000          | 3,000         | 3,500         |
| 20 30 450 530320 0000               | Supplies - First Aid         |  | -              | -              | 25             | 25            | 25            |
| 20 30 450 530600 0000               | Chemicals & Paint            |  | 5              | 648            | 300            | 70            | 300           |
| <b>Materials &amp; Supplies</b>     |                              |  | <b>7,153</b>   | <b>5,594</b>   | <b>7,525</b>   | <b>7,288</b>  | <b>7,025</b>  |
| <b>Other Equipment</b>              |                              |  |                |                |                |               |               |
| 20 30 450 541300 0000               | Building Equipment           |  | 96             | 689            | 900            | 1,374         | 900           |
| <b>Other Equipment</b>              |                              |  | <b>96</b>      | <b>689</b>     | <b>900</b>     | <b>1,374</b>  | <b>900</b>    |
| <b>Building &amp; Landscaping</b>   |                              |  |                |                |                |               |               |
| 20 30 450 550300 0000               | Building Repair              |  | 3,001          | 2,154          | 3,500          | 2,000         | 3,500         |
| <b>Building &amp; Landscaping</b>   |                              |  | <b>3,001</b>   | <b>2,154</b>   | <b>3,500</b>   | <b>2,000</b>  | <b>3,500</b>  |
| <b>Employment Expenses</b>          |                              |  |                |                |                |               |               |
| 20 30 450 565100 0000               | Employee Health Insurance    |  | 13,534         | 13,783         | 15,000         | 15,000        | 15,000        |
| <b>Employment Expenses</b>          |                              |  | <b>13,534</b>  | <b>13,783</b>  | <b>15,000</b>  | <b>15,000</b> | <b>15,000</b> |

| <u>Account Number</u>         | <u>Description</u>           | <u>Detail Description</u>                | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-------------------------------|------------------------------|--|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                               |                              |  | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Utilities</b>              |                              |  |                       |                       |                    |                      |                    |
| 20 30 450 570100 0000         | Electricity                  |  | 22,258                | 27,752                | 28,250             | 32,000               | 32,000             |
| 20 30 450 570200 0000         | Heating Gas & Oil            |  | 14,668                | 12,225                | 16,000             | 16,000               | 16,000             |
| 20 30 450 570300 0000         | Telephone/Internet - Service |  | 1,673                 | 1,807                 | 2,000              | 2,000                | 2,000              |
| 20 30 450 570400 0000         | Water & Sewer Fees           | Estimated rate increase of 1.5 % in 2017 | 4,158                 | 2,455                 | 5,800              | 5,000                | 5,075              |
| <b>Utilities</b>              |                              |  | <b>42,757</b>         | <b>44,239</b>         | <b>52,050</b>      | <b>55,000</b>        | <b>55,075</b>      |
| <b>Miscellaneous Expenses</b> |                              |  |                       |                       |                    |                      |                    |
| 20 30 450 585950 0000         | Registration Processing Fees |  | 3,283                 | 3,847                 | 3,212              | 3,200                | 3,356              |
| <b>Miscellaneous Expenses</b> |                              |  | <b>3,283</b>          | <b>3,847</b>          | <b>3,212</b>       | <b>3,200</b>         | <b>3,356</b>       |
| <b>Expense Total</b>          |                              |  | <b>174,401</b>        | <b>184,434</b>        | <b>198,791</b>     | <b>205,575</b>       | <b>224,950</b>     |
| 450                           | Spring Ave Recreation Center |  | <b>(101,156)</b>      | <b>(97,113)</b>       | <b>(110,291)</b>   | <b>(117,075)</b>     | <b>(136,450)</b>   |

# 2017 Budget Highlights

## Recreation Fund - Spring Avenue Dog Park



| <u>Account Number</u> | <u>Description</u>              | <u>Detail Description</u>         | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---------------------------------|-----------------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                 |                                   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>475</b>            | <b>Spring Ave Dog Park</b>      |                                   |                       |                       |                    |                      |                    |
|                       | <b>Charges for Services</b>     |                                   |                       |                       |                    |                      |                    |
| 20 30 475 420425 0000 | Dog Park Passes                 | Memberships                       | 23,716                | 23,090                | 26,000             | 29,000               | 26,000             |
|                       | <b>Charges for Services</b>     |                                   | <b>23,716</b>         | <b>23,090</b>         | <b>26,000</b>      | <b>29,000</b>        | <b>26,000</b>      |
| <b>Revenue Total</b>  |                                 |                                   | <b>23,716</b>         | <b>23,090</b>         | <b>26,000</b>      | <b>29,000</b>        | <b>26,000</b>      |
|                       | <b>Materials &amp; Supplies</b> |                                   |                       |                       |                    |                      |                    |
| 20 30 475 530425 0000 | Dog Park Supplies               | Swipe Cards/Lanyards/Gate Repairs | 4,128                 | 6,213                 | 6,000              | 6,000                | 6,000              |
|                       | <b>Materials &amp; Supplies</b> |                                   | <b>4,128</b>          | <b>6,213</b>          | <b>6,000</b>       | <b>6,000</b>         | <b>6,000</b>       |
| <b>Expense Total</b>  |                                 |                                   | <b>4,128</b>          | <b>6,213</b>          | <b>6,000</b>       | <b>6,000</b>         | <b>6,000</b>       |
| <b>475</b>            | <b>Spring Ave Dog Park</b>      |                                   | <b>19,587</b>         | <b>16,876</b>         | <b>20,000</b>      | <b>23,000</b>        | <b>20,000</b>      |

# 2017 Budget Highlights

## Recreation Fund - Facilities - Sunset Pool



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- Projected to end FY 2016 with a net loss of \$40,917. While the loss is significantly less than last season, the revenues, in particular the membership sales continue to trend down. The weather conditions were again unseasonably cool and rainy in April and early May when the bulk of the pool passes are sold. Pool passes increased by \$5,000 but still lower than budgeted. Fortunately, mid-June, July and August were hot and great months overall for swimming as indicated by the admissions increasing this summer to \$62,000. All the remaining revenue lines including, concessions, lessons, coupon books, and party rentals stayed relatively the same as previous summers. Expenses were slightly higher in various areas in part due to the hot weather and limited number of days closed. The increase in open days combined with the new form of chemicals (pellets versus liquid chlorine) added to some of the increased expenses in the materials and supplies area. A new Chemtrol system was purchased this year to assist in the control of chemicals in the pool. It creates a safer and improved environmental environment to the water balance every day. Unfortunately, the water costs still remain very high for the pool.
- The proposed 2017 budget reflects a much smaller net loss of \$11,653. The largest revenue stream at an outdoor pool is reflected in the Annual Pool Passes sold. The proposed budget shows an increase in the pass revenue amount based on a small increase in membership fees. Membership pool pass fees have not been raised since 2008. Our fees still remain high as compared to other local municipal pools. Annual fees for lessons, swim team and special program areas will be increased at a very marginal rate.
- Upgrades to the physical condition of the pool are planned for the 2017 season including: additional matching deck and concession area furniture, the purchase and installation of the Neptune Bensen filter for the main pool, repair to the metal structures underneath the waterslides, pump repairs and the painting of both pools. The costs for the upgrades are reflected in the Capital Improvement Budget.
- A strategic plan will be developed 2017 to include: continued assessment of membership fees, addition of new programs, expansion of Gator swim program, re-organization of management structure, increased specialty swim lessons, improvement of lifeguard scheduling with new on-line systems, revamping of policies and procedures, improve customer service relations protocol and increased in-house marketing program.

| <u>Account Number</u> | <u>Description</u>          | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-----------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                             |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>500</b>            | <b>Sunset Pool</b>          |                           |                       |                       |                    |                      |                    |
|                       | <b>Charges for Services</b> |                           |                       |                       |                    |                      |                    |
| 20 30 500 420900 0000 | Annual Pool Passes          |                           | 246,003               | 228,087               | 258,000            | 232,953              | 245,000            |
| 20 30 500 420905 0000 | Daily Admission Fees        |                           | 49,246                | 54,434                | 54,000             | 62,000               | 65,000             |
| 20 30 500 420910 0000 | Swim Team                   |                           | 60,091                | 51,306                | 55,000             | 50,625               | 54,000             |
| 20 30 500 420920 0000 | Swim Lessons                |                           | 43,335                | 49,521                | 55,000             | 48,000               | 50,000             |
| 20 30 500 420925 0000 | Coupon Books                |                           | 14,718                | 13,990                | 15,000             | 13,209               | 14,000             |
| 20 30 500 420928 0000 | Advanced Lifesaving         |                           | 10,930                | 10,863                | 11,000             | 11,957               | 12,000             |
|                       | <b>Charges for Services</b> |                           | <b>424,322</b>        | <b>408,201</b>        | <b>448,000</b>     | <b>418,744</b>       | <b>440,000</b>     |
|                       | <b>Rentals</b>              |                           |                       |                       |                    |                      |                    |
| 20 30 500 430100 0000 | Rent                        |                           | 10,193                | 9,987                 | 11,000             | 11,432               | 12,000             |
|                       | <b>Rentals</b>              |                           | <b>10,193</b>         | <b>9,987</b>          | <b>11,000</b>      | <b>11,432</b>        | <b>12,000</b>      |
|                       | <b>Concessions</b>          |                           |                       |                       |                    |                      |                    |
| 20 30 500 440400 0000 | Concessions                 |                           | 47,666                | 45,063                | 55,000             | 51,000               | 55,000             |
|                       | <b>Concessions</b>          |                           | <b>47,666</b>         | <b>45,063</b>         | <b>55,000</b>      | <b>51,000</b>        | <b>55,000</b>      |
|                       | <b>Miscellaneous Income</b> |                           |                       |                       |                    |                      |                    |
| 20 30 500 485100 0000 | Sponsorships                |                           | -                     | 1,500                 | 2,000              | -                    | -                  |
| 20 30 500 485600 0000 | Special Events              |                           | 2,411                 | 825                   | 1,000              | 650                  | 2,000              |
|                       | <b>Miscellaneous Income</b> |                           | <b>2,411</b>          | <b>2,325</b>          | <b>3,000</b>       | <b>650</b>           | <b>2,000</b>       |
| <b>Revenue Total</b>  |                             |                           | <b>484,593</b>        | <b>465,576</b>        | <b>517,000</b>     | <b>481,826</b>       | <b>509,000</b>     |

| Account Number                      | Description                    | Detail Description                       | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-------------------------------------|--------------------------------|--|----------------|----------------|----------------|----------------|----------------|
|                                     |                                |  | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages</b>         |                                |  |                |                |                |                |                |
| 20 30 500 510110 0000               | Full-Time Exempt Wages         |  | 13,274         | 14,666         | 15,000         | 8,189          | 17,000         |
| 20 30 500 510120 0000               | Full-Time Non-Exempt Wages     |  | 14,386         | 13,611         | 15,000         | 15,000         | 15,000         |
| 20 30 500 510125 0000               | Overtime - Full-Time           |  | 131            | 943            | 500            | 1,500          | 1,500          |
| 20 30 500 510130 0000               | Part-Time Non-Exempt Wages     |  | 203,869        | 209,965        | 205,000        | 207,000        | 207,000        |
| 20 30 500 510170 0000               | Part-Time Non-Exempt Swim Team |  | 18,676         | 17,874         | 17,000         | 18,251         | 18,500         |
| 20 30 500 510171 0000               | Part-Time Non-Exempt Swim Less |  | 30,775         | 36,259         | 36,000         | 34,243         | 34,243         |
| <b>Salaries &amp; Wages</b>         |                                |  | <b>281,110</b> | <b>293,318</b> | <b>288,500</b> | <b>284,183</b> | <b>293,243</b> |
| <b>Contractual Services - Other</b> |                                |  |                |                |                |                |                |
| 20 30 500 521300 0000               | Scavenger Service              |  | 1,916          | 2,086          | 2,000          | 2,500          | 2,500          |
| 20 30 500 521600 0000               | Contractual Services - Other   |  | 14,336         | 16,134         | 15,000         | 12,000         | 12,000         |
| 20 30 500 521910 0000               | Swim Team                      |  | 500            | 445            | 800            | 800            | 800            |
| <b>Contractual Services - Other</b> |                                |  | <b>16,752</b>  | <b>18,665</b>  | <b>17,800</b>  | <b>15,300</b>  | <b>15,300</b>  |
| <b>Materials &amp; Supplies</b>     |                                |  |                |                |                |                |                |
| 20 30 500 530095 0000               | Concessions                    |  | 22,708         | 21,133         | 23,000         | 25,000         | 20,000         |
| 20 30 500 530210 0000               | Repair Equipment               |  | 7,568          | 12,468         | 8,500          | 14,000         | 14,000         |
| 20 30 500 530300 0000               | Supplies - Maintenance         |  | 1,957          | 2,651          | 2,500          | 3,492          | 3,500          |
| 20 30 500 530320 0000               | Supplies - First Aid           |  | 712            | 340            | 1,900          | 1,400          | 1,200          |
| 20 30 500 530401 0000               | Pool Guard Supplies            |  | 7,812          | 6,951          | 7,800          | 4,416          | 7,000          |
| 20 30 500 530402 0000               | General Pool Supplies          |  | 413            | 444            | 650            | 657            | 650            |
| 20 30 500 530600 0000               | Chemicals & Paint              |  | 19,028         | 24,580         | 25,000         | 40,965         | 30,000         |
| 20 30 500 530900 0000               | Misc. Supplies & Repairs       |  | 117            | 330            | 200            | 388            | 300            |
| 20 30 500 530907 0000               | Special Events                 |  | 1,460          | 1,981          | 1,300          | 1,119          | 1,000          |
| 20 30 500 530910 0000               | Swim Team                      |  | 13,574         | 10,749         | 12,000         | 9,373          | 10,000         |
| <b>Materials &amp; Supplies</b>     |                                |  | <b>75,348</b>  | <b>81,627</b>  | <b>82,850</b>  | <b>100,810</b> | <b>87,650</b>  |
| <b>Employment Expenses</b>          |                                |  |                |                |                |                |                |
| 20 30 500 565100 0000               | Employee Health Insurance      |  | 9,000          | 6,363          | 7,000          | 6,500          | 7,000          |
| <b>Employment Expenses</b>          |                                |  | <b>9,000</b>   | <b>6,363</b>   | <b>7,000</b>   | <b>6,500</b>   | <b>7,000</b>   |
| <b>Utilities</b>                    |                                |  |                |                |                |                |                |
| 20 30 500 570100 0000               | Electricity                    |  | 22,410         | 26,337         | 26,750         | 26,750         | 26,750         |
| 20 30 500 570200 0000               | Heating Gas & Oil              |  | 20,658         | 19,412         | 20,000         | 20,000         | 20,000         |
| 20 30 500 570300 0000               | Telephone/Internet - Service   |  | 1,018          | 3,021          | 4,500          | 3,500          | 3,500          |
| 20 30 500 570400 0000               | Water & Sewer Fees             | Estimated rate increase of 1.5 % in 2017 | 41,519         | 47,554         | 48,000         | 51,000         | 51,765         |
| <b>Utilities</b>                    |                                |  | <b>85,605</b>  | <b>96,325</b>  | <b>99,250</b>  | <b>101,250</b> | <b>102,015</b> |

| <u>Account Number</u> | <u>Description</u>            | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                               |                           | 2014                  | 2015                  |                    |                      |                    |
|                       | <b>Miscellaneous Expenses</b> |                           |                       |                       |                    |                      |                    |
| 20 30 500 585950 0000 | Registration Processing Fees  |                           | 23,625                | 28,249                | 14,781             | 14,700               | 15,445             |
|                       | <b>Miscellaneous Expenses</b> |                           | <b>23,625</b>         | <b>28,249</b>         | <b>14,781</b>      | <b>14,700</b>        | <b>15,445</b>      |
| <b>Expense Total</b>  |                               |                           | <b>491,441</b>        | <b>524,548</b>        | <b>510,181</b>     | <b>522,743</b>       | <b>520,653</b>     |
| 500                   | Sunset Pool                   |                           | (6,848)               | (58,972)              | 6,819              | (40,917)             | (11,653)           |
| 20                    | Recreation Fund               |                           | 117,996               | 608,392               | 102,725            | 173,992              | (115,679)          |



# 2017 Budget Highlights

## Debt Service Fund



The Debt Service fund maintains the activity for all referendum and non-referendum bonds which are levied for annually. The revenue raised through property taxes should be similar to the annual principal and interest payments which are levied for. The fund balance in this fund should not exceed the sum of the next fiscal year's interest payments.

| <u>Account Number</u> | <u>Description</u>                  | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-------------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                     |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 45<br>0<br>0          | Debt Service Fund<br>Administration |                           |                       |                       |                    |                      |                    |
|                       | <b>Property Tax Receipts</b>        |                           |                       |                       |                    |                      |                    |
| 45 00 000 410100 0000 | Taxes - Current Year                |                           | 2,691,547             | 2,765,296             | 2,855,213          | 2,885,765            | 2,444,655          |
|                       | <b>Property Tax Receipts</b>        |                           | <b>2,691,547</b>      | <b>2,765,296</b>      | <b>2,855,213</b>   | <b>2,885,765</b>     | <b>2,444,655</b>   |
|                       | <b>Interest Income</b>              |                           |                       |                       |                    |                      |                    |
| 45 00 000 450100 0000 | Investment Income                   |                           | 1,000                 | 1,000                 | 500                | 500                  | 1,000              |
|                       | <b>Interest Income</b>              |                           | <b>1,000</b>          | <b>1,000</b>          | <b>500</b>         | <b>500</b>           | <b>1,000</b>       |
|                       | <b>Transfers Received</b>           |                           |                       |                       |                    |                      |                    |
| 45 00 000 490900 0000 | Fund Transfer Received              |                           | -                     | -                     | 20,000             | 20,000               | -                  |
|                       | <b>Transfers Received</b>           |                           | <b>-</b>              | <b>-</b>              | <b>20,000</b>      | <b>20,000</b>        | <b>-</b>           |
| <b>Revenue Total</b>  |                                     |                           | <b>2,692,547</b>      | <b>2,766,296</b>      | <b>2,875,713</b>   | <b>2,906,265</b>     | <b>2,445,655</b>   |

| <u>Account Number</u> | <u>Description</u>        | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                           |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Debt Service</b>   |                           |                           |                       |                       |                    |                      |                    |
| 45 00 000 580100 0000 | Principal Payment on Debt |                           | 2,335,000             | 2,505,000             | 2,685,000          | 2,685,000            | 2,320,000          |
| 45 00 000 580200 0000 | Interest Payment on Debt  |                           | 372,070               | 259,569               | 195,863            | 195,863              | 124,311            |
| 45 00 000 580300 0000 | B & I Fees                |                           | 2,885                 | 2,824                 | 4,000              | 4,000                | 4,000              |
| <b>Debt Service</b>   |                           |                           | <b>2,709,955</b>      | <b>2,767,393</b>      | <b>2,884,863</b>   | <b>2,884,863</b>     | <b>2,448,311</b>   |
| <b>Transfers Out</b>  |                           |                           |                       |                       |                    |                      |                    |
| 45 00 000 590900 0000 | Fund Transfer Out         |                           | 1,000                 | 1,000                 | 500                | 500                  | 1,000              |
| <b>Transfers Out</b>  |                           |                           | <b>1,000</b>          | <b>1,000</b>          | <b>500</b>         | <b>500</b>           | <b>1,000</b>       |
| <b>Expense Total</b>  |                           |                           | <b>2,710,955</b>      | <b>2,768,393</b>      | <b>2,885,363</b>   | <b>2,885,363</b>     | <b>2,449,311</b>   |
| 45                    | Debt Service Fund         |                           | (18,408)              | (2,097)               | (9,650)            | 20,902               | (3,656)            |

# 2017 Budget Highlights

## Special Recreation Fund



The Special Recreation fund is funded through a levy of up to .04 cents per \$100 of equalized assessed evaluation (EAV). As a member of the Western DuPage Special Recreation Association (WDSRA), the park district is required to fund .02 cents per \$100 of EAV. This contribution goes to fund a portion of WDSRA's operating expenses. The amount the park district levies beyond .02 cents (and up to a maximum of .04 cents), can be used for WDSRA-approved expenses and ADA related projects. An expense allocation will be made for integration costs, as well as, a portion of compensation (salaries & benefits) for select park district personnel. Any interest earned in this fund is transferred to the Corporate Fund. While discussing capital projects for 2017, ADA related projects will be identified for funding with this tax levy.

| <u>Account Number</u> | <u>Description</u>                        | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |   |                           | 2014                  | 2015                  |                    |                      |                    |
| 55<br>0               | Special Recreation Fund<br>Administration |                           |                       |                       |                    |                      |                    |
|                       | <b>Property Tax Receipts</b>              |                           |                       |                       |                    |                      |                    |
| 55 00 000 410100 0000 | Taxes - Current Year                      |                           | 573,583               | 566,079               | 568,839            | 599,639              | 599,639            |
|                       | <b>Property Tax Receipts</b>              |                           | <b>573,583</b>        | <b>566,079</b>        | <b>568,839</b>     | <b>599,639</b>       | <b>599,639</b>     |
| <b>Revenue Total</b>  |   |                           | <b>573,583</b>        | <b>566,079</b>        | <b>568,839</b>     | <b>599,639</b>       | <b>599,639</b>     |

| Account Number              | Description                    | Detail Description                          | Actual History | Actual History | 2016 Budget    | 2016 Estimate  | 2017 Budget    |
|-----------------------------|--------------------------------|---|----------------|----------------|----------------|----------------|----------------|
|                             |                                |   | 2014           | 2015           |                |                |                |
| <b>Salaries &amp; Wages</b> |                                |   |                |                |                |                |                |
| 55 00 000 510110 0000       | Full-Time Exempt Wages         |   | 35,500         | 39,198         | 32,000         | 40,000         | 40,000         |
| <b>Salaries &amp; Wages</b> |                                |   | <b>35,500</b>  | <b>39,198</b>  | <b>32,000</b>  | <b>40,000</b>  | <b>40,000</b>  |
| <b>Employment Expenses</b>  |                                |   |                |                |                |                |                |
| 55 00 000 565100 0000       | Employee Health Insurance      |   | 7,000          | 7,681          | 7,700          | 7,000          | 7,700          |
| 55 00 000 565320 0000       | FICA & Medicare Expense        |   | 3,000          | 2,744          | 2,700          | 3,000          | 3,100          |
| 55 00 000 565325 0000       | IMRF Expense                   | Estimated 2.6% rate increase for 2017       | 4,500          | 4,204          | 4,500          | 4,400          | 4,500          |
| <b>Employment Expenses</b>  |                                |   | <b>14,500</b>  | <b>14,629</b>  | <b>14,900</b>  | <b>14,400</b>  | <b>15,300</b>  |
| <b>Capital</b>              |                                |   |                |                |                |                |                |
| 55 00 000 575350 0000       | Handicapped Rec. Expenses      | Annual Contribution (2015 levy = 2017       | 318,243        | 291,952        | 284,419        | 284,419        | 299,820        |
| 55 00 000 575350 0000       | Handicapped Rec. Expenses      | Integration Costs                           | -              | -              | 20,000         | 20,000         | 20,000         |
| 55 00 000 575350 0000       | Handicapped Rec. Expenses      | Brochure Costs                              | -              | -              | 1,584          | 1,584          | 1,584          |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | Lake Ellyn Improvements                     | 62,501         | 86,801         | 477,840        | 369,000        | -              |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | ADA Conversion Van                          |                |                |                | -              | 75,000         |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | Sunset Pool Enhancements                    |                |                |                | -              | 37,800         |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | Lake Ellyn OSLAD - GEPD Match (ADA portion) |                |                |                | -              | 72,000         |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | Ackerman Parking Lot Repairs (ADA portion)  |                |                |                | -              | 33,840         |
| 55 00 000 575915 0000       | ADA Compliance Capital Project | Spring Avenue Parking Lot (ADA portion)     |                |                |                | -              | 31,500         |
| 55 00 000 575915 0000       | ADA Compliance Capital Project |   |                |                |                | -              | -              |
| <b>Capital</b>              |                                |   | <b>380,743</b> | <b>378,753</b> | <b>783,843</b> | <b>675,003</b> | <b>571,544</b> |
| <b>Expense Total</b>        |                                |   | <b>430,743</b> | <b>432,580</b> | <b>830,743</b> | <b>729,403</b> | <b>626,844</b> |
| 55                          | Special Recreation Fund        |   | 142,840        | 133,499        | (261,904)      | (129,764)      | (27,205)       |

# 2017 Budget Highlights

## Asset Replacement Fund



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The Asset Replacement Fund was created in 2012 with the intention of maintaining 'non-bond proceeds' cash reserves, mainly generated through park district operations, for future capital needs. In 2017, the Asset Replacement Fund now has four major components:

1. Asset Replacement – District-Wide
2. Vehicles & Equipment
3. Ackerman Sports & Fitness Center
4. Maryknoll Park

A significant amount of fund balance has been used in recent years to fund large capital projects, including the turf field at Newton Park in 2015 and the Lake Ellyn Park and Boathouse improvements in 2016 & 2017. The fund continues to bring in excess operating surpluses from both the Corporate Fund and Recreation Fund in 2017. These operating surpluses, plus additional fund balances, are then able to be transferred to the Capital Projects fund to support the 2017 capital project plan of the Park District.

| <u>Account Number</u> | <u>Description</u>               | <u>Detail Description</u>                   | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|----------------------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                  |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 85<br>0               | Administration<br><b>Rentals</b> |   |                       |                       |                    |                      |                    |
| 85 00 000 430100 0000 | Rent                             | Final WDSRA Rent Payment in 2017            | 35,000                | 35,000                | 35,000             | 35,000               | 40,000             |
|                       | <b>Rentals</b>                   |   | <b>35,000</b>         | <b>35,000</b>         | <b>35,000</b>      | <b>35,000</b>        | <b>40,000</b>      |
|                       | <b>Transfers Received</b>        |   |                       |                       |                    |                      |                    |
| 85 00 000 490900 0000 | Fund Transfer Received           | Transfer In - Recreation Fund Surplus       | 735,000               | 200,000               | 700,000            | 700,000              | 950,000            |
| 85 00 000 490900 0000 | Fund Transfer Received           | Transfer In - Corporate Fund Surplus        | -                     | 700,000               | 130,000            | 130,000              | 75,000             |
| 85 00 000 490900 0000 | Fund Transfer Received           | Transfer In - Recreation Fund - Dist 87 IGA | -                     | 54,000                | 54,000             | 54,000               | 54,000             |
|                       | <b>Transfers Received</b>        |   | <b>735,000</b>        | <b>954,000</b>        | <b>884,000</b>     | <b>884,000</b>       | <b>1,079,000</b>   |
| <b>Revenue Total</b>  |                                  |   | <b>770,000</b>        | <b>989,000</b>        | <b>919,000</b>     | <b>919,000</b>       | <b>1,119,000</b>   |
|                       | <b>Transfers Out</b>             |   |                       |                       |                    |                      |                    |
| 85 00 000 590900 0000 | Fund Transfer Out                |   | -                     | 1,115,000             | 1,095,000          | 1,095,000            | 1,415,000          |
|                       | <b>Transfers Out</b>             |   | <b>-</b>              | <b>1,115,000</b>      | <b>1,095,000</b>   | <b>1,095,000</b>     | <b>1,415,000</b>   |
| <b>Expense Total</b>  |                                  |   | <b>-</b>              | <b>1,115,000</b>      | <b>1,095,000</b>   | <b>1,095,000</b>     | <b>1,415,000</b>   |
| <b>0</b>              | <b>Administration</b>            |   | <b>770,000</b>        | <b>(126,000)</b>      | <b>(176,000)</b>   | <b>(176,000)</b>     | <b>(296,000)</b>   |



# 2017 Budget Highlights

## Asset Replacement Fund - Vehicles & Equipment



The Vehicle & Equipment program was established within the Asset Replacement Fund (ARF) to accumulate reserves in order to have future funds available for the replacement of vehicles and equipment. The ARF has designated two (2) trucks to be replaced from the fleet in 2017. The recreation van due to be replaced in 2016 will be deferred to 2017 to give staff additional time to research and select an ADA van that best suits our needs. The recreation van can be fully paid for with Special Recreation funding. Unit #421 (2004 Ford F-250 Reg. Cab Truck) and Unit #423 (2001 4x4 Truck) will be traded in or sold outright depending on the market trend. The replacement of a Kifco Water Cannon and a Z-Turn Mower are also designated as well. The replacement of these vehicles and equipment will allow staff to better meet the increased demands for maintenance activities district-wide.

In years past staff has utilized the Illinois State Purchase program for trucks and off road equipment. Several types of vehicles are on the state bid each year to choose from. The State of Illinois allows local municipalities to order vehicles from these lists of approved vehicles at a significantly reduced cost. These five pieces of equipment will be purchased independently, and will be purchased according to the District's purchasing policy. The equipment will be ordered this winter if the items are approved as part of the budget process.

| <u>Account Number</u> | <u>Description</u>             | <u>Detail Description</u>            | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|--------------------------------|--------------------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                                |                                      | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 10                    | Parks Maintenance              |                                      |                       |                       |                    |                      |                    |
|                       | <b>Miscellaneous Income</b>    |                                      |                       |                       |                    |                      |                    |
| 85 10 000 485215 0000 | Vehicle & Equip. Sale & Trades | Trades/Sale of #423                  | 12,400                | 6,000                 | 5,300              | 3,000                | 2,000              |
|                       | <b>Miscellaneous Income</b>    |                                      | <b>12,400</b>         | <b>6,000</b>          | <b>5,300</b>       | <b>3,000</b>         | <b>2,000</b>       |
|                       | <b>Transfers Received</b>      |                                      |                       |                       |                    |                      |                    |
| 85 10 000 490900 0000 | Fund Transfer Received         |                                      | 153,409               | 160,414               | 160,848            | 160,848              | 169,167            |
|                       | <b>Transfers Received</b>      |                                      | <b>153,409</b>        | <b>160,414</b>        | <b>160,848</b>     | <b>160,848</b>       | <b>169,167</b>     |
| <b>Revenue Total</b>  |                                |                                      | <b>165,809</b>        | <b>166,414</b>        | <b>166,148</b>     | <b>163,848</b>       | <b>171,167</b>     |
|                       | <b>Capital</b>                 |                                      |                       |                       |                    |                      |                    |
| 85 10 000 575200 0000 | Vehicle Purchases              | Replace Unit #423                    | 41,367                | 66,486                | 75,000             | 75,000               | 44,000             |
| 85 10 000 575300 0000 | Maintenance Equipment          | Kifco Water Cannon;\$10,500 - Z-Turn | 79,214                | 52,477                | 131,500            | 131,500              | 23,500             |
|                       | <b>Capital</b>                 |                                      | <b>120,581</b>        | <b>118,963</b>        | <b>206,500</b>     | <b>206,500</b>       | <b>67,500</b>      |
| <b>Expense Total</b>  |                                |                                      | <b>120,581</b>        | <b>118,963</b>        | <b>206,500</b>     | <b>206,500</b>       | <b>67,500</b>      |
| <b>10</b>             | <b>Parks Maintenance</b>       |                                      | <b>45,228</b>         | <b>47,451</b>         | <b>(40,352)</b>    | <b>(42,652)</b>      | <b>103,667</b>     |

| <u>Account Number</u> | <u>Description</u>                        | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |   |                           | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 30                    | Facilities                                |                           |                       |                       |                    |                      |                    |
| <b>100</b>            | <b>Ackerman Sports &amp; Fitness Cent</b> |                           |                       |                       |                    |                      |                    |
|                       | <b>Transfers Received</b>                 |                           |                       |                       |                    |                      |                    |
| 85 30 100 490900 0000 | Fund Transfer Received                    |                           | 60,000                | 100,000               | 100,000            | 100,000              | 100,000            |
|                       | <b>Transfers Received</b>                 |                           | <b>60,000</b>         | <b>100,000</b>        | <b>100,000</b>     | <b>100,000</b>       | <b>100,000</b>     |
| <b>Revenue Total</b>  |   |                           | <b>60,000</b>         | <b>100,000</b>        | <b>100,000</b>     | <b>100,000</b>       | <b>100,000</b>     |
|                       | <b>Other Equipment</b>                    |                           |                       |                       |                    |                      |                    |
| 85 30 100 541300 0000 | Building Equipment                        |                           | 51,455                | 159,728               | 100,000            | 85,000               | 115,000            |
|                       | <b>Other Equipment</b>                    |                           | <b>51,455</b>         | <b>159,728</b>        | <b>100,000</b>     | <b>85,000</b>        | <b>115,000</b>     |
| <b>Expense Total</b>  |   |                           | <b>51,455</b>         | <b>159,728</b>        | <b>100,000</b>     | <b>85,000</b>        | <b>115,000</b>     |
| <b>100</b>            | <b>Ackerman Sports &amp; Fitness Cent</b> |                           | <b>8,545</b>          | <b>(59,728)</b>       | <b>-</b>           | <b>15,000</b>        | <b>(15,000)</b>    |

| <u>Account Number</u> | <u>Description</u>           | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|------------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                              |                           | 2014                  | 2015                  |                    |                      |                    |
| <b>300</b>            | <b>Maryknoll - Clubhouse</b> |                           |                       |                       |                    |                      |                    |
|                       | <b>Transfers Received</b>    |                           |                       |                       |                    |                      |                    |
| 85 30 300 490900 0000 | Fund Transfer Received       |                           | -                     | 25,000                | 25,000             | 25,000               | 25,000             |
|                       | <b>Transfers Received</b>    |                           | -                     | <b>25,000</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>25,000</b>      |
| <b>Revenue Total</b>  |                              |                           | <b>-</b>              | <b>25,000</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>25,000</b>      |
|                       | <b>Capital</b>               |                           |                       |                       |                    |                      |                    |
| 85 30 300 575110 0000 | Maryknoll Park Improvements  |                           | -                     | -                     | -                  | -                    | 40,000             |
|                       | <b>Capital</b>               |                           | -                     | -                     | -                  | -                    | <b>40,000</b>      |
| <b>Expense Total</b>  |                              |                           | <b>-</b>              | <b>-</b>              | <b>-</b>           | <b>-</b>             | <b>40,000</b>      |
| <b>300</b>            | <b>Maryknoll - Clubhouse</b> |                           | <b>-</b>              | <b>25,000</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>(15,000)</b>    |

| <u>Account Number</u> | <u>Description</u>            | <u>Detail Description</u>                       | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|-------------------------------|---|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                               |   | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>885</b>            | <b>Newton Park</b>            |   |                       |                       |                    |                      |                    |
|                       | <b>Grants &amp; Donations</b> |   |                       |                       |                    |                      |                    |
| 85 30 885 470225 0000 | Newton Park Contributions     | Newton Turf Contributions (\$25,000 - Football; | -                     | 35,000                | 35,000             | 35,000               | 35,000             |
|                       | <b>Grants &amp; Donations</b> |   | -                     | <b>35,000</b>         | <b>35,000</b>      | <b>35,000</b>        | <b>35,000</b>      |
|                       | <b>Transfers Received</b>     |   |                       |                       |                    |                      |                    |
| 85 30 885 490900 0000 | Fund Transfer Received        | Recreation Fund - Newton Turf Rental            | 20,000                | 20,000                | 20,000             | 20,000               | 20,000             |
|                       | <b>Transfers Received</b>     |   | <b>20,000</b>         | <b>20,000</b>         | <b>20,000</b>      | <b>20,000</b>        | <b>20,000</b>      |
| <b>Revenue Total</b>  |                               |   | <b>20,000</b>         | <b>55,000</b>         | <b>55,000</b>      | <b>55,000</b>        | <b>55,000</b>      |
| <b>885</b>            | <b>Newton Park</b>            |   | <b>20,000</b>         | <b>55,000</b>         | <b>55,000</b>      | <b>55,000</b>        | <b>55,000</b>      |
| <b>85</b>             | <b>Asset Replacement Fund</b> |   | <b>843,774</b>        | <b>(58,277)</b>       | <b>(136,352)</b>   | <b>(123,652)</b>     | <b>(205,333)</b>   |

# 2017 Budget Highlights

## Capital Projects Fund



The Capital Projects Fund is largely funded by either non-referendum bond proceeds (which, historically, have been three-year bond issues) or transfers from the district's Asset Replacement Fund which is derived primarily from surplus from park district operating activities. These funds are then used to fund the park district's capital maintenance and improvement programs.

## Capital Replacement and Improvement Expenditures

|   | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              |
|---|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|
|   |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |
| <b>Amounts in Constant (2016) Dollars</b> |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <u>Revenues:</u>                          |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b>Grants:</b>                            |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| OSLAD Grant - Lake Ellyn                  | 400,000           | 200,000              | 200,000                       | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            |
| IGIG Grant - Ackerman Parking Lot         | 439,000           | -                    | -                             | -                     | -                    | -            | 439,000           | 439,000             | -                     | -                    | -            |
| DCEO Grant - Safety Village               | -                 | 25,060               | 25,060                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| ICECF - Boathouse Grant                   | -                 | 73,000               | 73,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| <b>Contributions:</b>                     |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Platform Tennis - GEPTC Contribution      | -                 | -                    | -                             | -                     | -                    | -            | 75,000            | 75,000              | -                     | -                    | -            |
| LEBH - Irrigation & Signage Donation      | -                 | 84,000               | 84,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| <b>Investment Income</b>                  | 4,000             | 6,000                | 6,000                         | -                     | -                    | -            | 6,000             | 6,000               | -                     | -                    | -            |
| <b>Miscellaneous Income</b>               |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Ackerman Roof Settlement                  | -                 | 250,000              | 250,000                       | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| <b>Non-Referendum Bond Issue</b>          | 1,739,000         | 1,739,000            | 1,739,000                     | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Estimated Bond Proceeds for 3 years       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b>Total Revenues</b>                     | <b>2,582,000</b>  | <b>2,377,060</b>     | <b>2,377,060</b>              | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>545,000</b>    | <b>545,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>     |

# Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |
| <b>Capital Expenditures:</b>                           |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Park District Financial Obligations</u></b>      |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Dupage County Forest Preserve                          | 150,000           | 150,000              | 150,000                       | -                     | -                    | -            | 150,000           | 150,000             | -                     | -                    | -            |
| <b>Total - Financial Obligations</b>                   | <b>150,000</b>    | <b>150,000</b>       | <b>150,000</b>                | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>150,000</b>    | <b>150,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| <b><u>Administration</u></b>                           |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Software (Finance, Website, Reg.)                      | 10,000            | 3,000                | 3,000                         | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Copier Purchases                                       | 20,000            | 15,500               | 15,500                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Digitize Blueprints                                    | 6,000             | -                    | -                             | -                     | -                    | -            | 6,000             | 6,000               | -                     | -                    | -            |
| District-Wide Firewall Replacement                     | -                 | -                    | -                             | -                     | -                    | -            | 12,500            | 12,500              | -                     | -                    | -            |
| IT Hardware Upgrades (ie. server)                      | 15,000            | -                    | -                             | -                     | -                    | -            | 30,000            | 30,000              | -                     | -                    | -            |
| <b>Total - Administration Fund</b>                     | <b>51,000</b>     | <b>18,500</b>        | <b>18,500</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>48,500</b>     | <b>48,500</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| <b><u>Ackerman Park</u></b>                            |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Parking Lot Repairs                                    | 188,000           | 21,000               | 21,000                        | -                     | -                    | -            | 188,000           | 154,160             | 33,840                | -                    | -            |
| Ackerman IGIG Grant                                    | 439,000           | -                    | -                             | -                     | -                    | -            | 439,000           | 439,000             | -                     | -                    | -            |
| Field Lighting Improvements                            | 575,000           | 670,128              | 670,128                       | -                     | -                    | -            | 29,872            | 29,872              | -                     | -                    | -            |
| <b>Total - Ackerman Park</b>                           | <b>1,202,000</b>  | <b>691,128</b>       | <b>691,128</b>                | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>656,872</b>    | <b>623,032</b>      | <b>33,840</b>         | <b>-</b>             | <b>-</b>     |
| <b><u>Babcock Park</u></b>                             |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| House Demolition                                       | -                 | -                    | -                             | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            |
| <b>Total - Babcock Park</b>                            | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>25,000</b>     | <b>25,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| <b><u>Frank Johnson Center</u></b>                     |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Johnson Center (Tuck pointing)                         | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Johnson Center (Roof)                                  | 25,000            | 25,000               | 25,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| <b>Total - Frank Johnson Center</b>                    | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| <b><u>Lake Ellyn Park/Boathouse</u></b>                |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Lake Ellyn Improvements                                | 2,100,000         | 2,100,000            | 1,731,000                     | 369,000               | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Lake Ellyn Sediment Removal                            | 100,000           | 106,000              | 106,000                       | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Boathouse Furnishings (Interior/Exterior)              | 50,000            | 50,000               | 50,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Irrigation & Signage Improvements (offset by donation) | -                 | 84,000               | 84,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Lake Ellyn (OSLAD Elements)                            | 225,000           | -                    | -                             | -                     | -                    | -            | 225,000           | 225,000             | -                     | -                    | -            |
| Lake Ellyn (OSLAD Playground Elements)                 | 175,000           | -                    | -                             | -                     | -                    | -            | 175,000           | 175,000             | -                     | -                    | -            |
| Lake Ellyn (OSLAD - GEPD Match)                        | -                 | -                    | -                             | -                     | -                    | -            | 400,000           | 328,000             | 72,000                | -                    | -            |
| SCADA System   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| Ice Rink   | -                 | -                    | -                             | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            |
| Trail Master Plan                                      | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            |
| <b>Total - Lake Ellyn Park/Boathouse</b>               | <b>2,650,000</b>  | <b>2,340,000</b>     | <b>1,971,000</b>              | <b>369,000</b>        | <b>-</b>             | <b>-</b>     | <b>810,000</b>    | <b>738,000</b>      | <b>72,000</b>         | <b>-</b>             | <b>-</b>     |



## Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |                | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|----------------|-------------------|---------------------|-----------------------|----------------------|--------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |
| <b><u>Maryknoll Park</u></b>                 |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Holes & Knolls Pond Repair                   | 40,315            | 40,315               | -                             | -                     | -                    | 40,315         | -                 | -                   | -                     | -                    |              |
| Additional Picnic Shelter                    | 50,000            | 50,000               | -                             | -                     | -                    | 50,000         | -                 | -                   | -                     | -                    |              |
| Naturalize Detention Area                    | 15,000            | 15,000               | -                             | -                     | -                    | 15,000         | -                 | -                   | -                     | -                    |              |
| Holes & Knolls Carpet                        | -                 | -                    | -                             | -                     | -                    | -              | 40,000            | -                   | -                     | 40,000               |              |
| Additional Platform Tennis Courts (2)        | -                 | -                    | -                             | -                     | -                    | -              | 175,000           | 150,000             | -                     | 25,000               |              |
| <b>Total - Maryknoll Park</b>                | <b>105,315</b>    | <b>105,315</b>       | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>105,315</b> | <b>215,000</b>    | <b>150,000</b>      | <b>-</b>              | <b>40,000</b>        |              |
| <b><u>Newton Park</u></b>                    |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Tennis Court Resurfacing                     | 55,000            | 55,000               | 55,000                        | -                     | -                    | -              | -                 | -                   | -                     | -                    |              |
| Athletic Field Lighting                      | -                 | -                    | -                             | -                     | -                    | -              | 250,000           | 125,000             | -                     | 125,000              |              |
| Parking Lot & Pathway Improvements           | -                 | -                    | -                             | -                     | -                    | -              | 75,000            | 75,000              | -                     | -                    |              |
| <b>Total - Newton Park</b>                   | <b>55,000</b>     | <b>55,000</b>        | <b>55,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>325,000</b>    | <b>200,000</b>      | <b>-</b>              | <b>125,000</b>       |              |
| <b><u>Spalding Park</u></b>                  |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Engineering/surveying                        | 5,000             | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    |              |
| <b>Total - Capital Projects Fund</b>         | <b>5,000</b>      | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             |              |
| <b><u>Spring Ave. Rec. Center</u></b>        |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Dog Park Fence & Walkway Improvements        | -                 | -                    | -                             | -                     | -                    | -              | 10,000            | 10,000              | -                     | -                    |              |
| HVAC Repairs                                 | -                 | 40,000               | 40,000                        | -                     | -                    | -              | -                 | -                   | -                     | -                    |              |
| <b>Total - Spring Ave. Rec. Center</b>       | <b>-</b>          | <b>40,000</b>        | <b>40,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             |              |
| <b><u>Stacy Park</u></b>                     |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Split Rail Fence Repair                      | -                 | -                    | -                             | -                     | -                    | -              | 10,000            | 10,000              | -                     | -                    |              |
| <b>Total - Stacy Park</b>                    | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             |              |
| <b><u>Sunset Pool/Park</u></b>               |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Pump Repairs                                 | 20,000            | 26,400               | 26,400                        | -                     | -                    | -              | 20,000            | 20,000              | -                     | -                    |              |
| Misc. Capital Replacements                   | 20,000            | 22,770               | 22,770                        | -                     | -                    | -              | 20,000            | 20,000              | -                     | -                    |              |
| Sunset Pool (Lap & Zero Depth Pool Painting) | -                 | -                    | -                             | -                     | -                    | -              | 50,000            | 50,000              | -                     | -                    |              |
| Sunset Pool (Filter Replacements)            | -                 | -                    | -                             | -                     | -                    | -              | 210,000           | 172,200             | 37,800                | -                    |              |
| <b>Total - Sunset Pool/Park</b>              | <b>40,000</b>     | <b>49,170</b>        | <b>49,170</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>300,000</b>    | <b>262,200</b>      | <b>37,800</b>         | <b>-</b>             |              |
| <b><u>Village Green Park</u></b>             |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |              |
| Village Green (Shade structures)             | 28,000            | 30,628               | -                             | -                     | -                    | 30,628         | -                 | -                   | -                     | -                    |              |
| Tennis Court Resurfacing                     | -                 | -                    | -                             | -                     | -                    | -              | 55,000            | -                   | -                     | 55,000               |              |
| <b>Total - Village Green Park</b>            | <b>28,000</b>     | <b>30,628</b>        | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>30,628</b>  | <b>55,000</b>     | <b>-</b>            | <b>-</b>              | <b>55,000</b>        |              |

# Capital Replacement and Improvement Expenditures

|   | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              |
|---|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|
|   |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |
| <b>Ongoing Replacement Expenditures:</b>                    |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Athletic Field Upgrades</u></b>                       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Projects To Be Determined                                   | 40,000            | 40,000               | 40,000                        | -                     | -                    | -            | 40,000            | 40,000              | -                     | -                    | -            |
| <b>Total Athletic Field Renovation</b>                      | <b>40,000</b>     | <b>40,000</b>        | <b>40,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>40,000</b>     | <b>40,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| 2017-2021 Target Amount                                     | <b>\$200,000*</b> |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Asphalt Sealcoating &amp; Replacement Program</u></b> |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Spring Avenue (Replace Parking Lot)                         | -                 | -                    | -                             | -                     | -                    | -            | 175,000           | 143,500             | 31,500                | -                    | -            |
| Various (Sealcoating)                                       | 20,000            | 20,000               | 20,000                        | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            |
| <b>Total Asphalt Sealcoating &amp; Replacement Program</b>  | <b>20,000</b>     | <b>20,000</b>        | <b>20,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>185,000</b>    | <b>153,500</b>      | <b>31,500</b>         | <b>-</b>             | <b>-</b>     |
| 2017-2021 Target Amount                                     | <b>\$500,000*</b> |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Tree &amp; Native Restoration</u></b>                 |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Various (EAB/storm damage, native restoration)              | 45,000            | 45,000               | 45,000                        | -                     | -                    | -            | 35,000            | 35,000              | -                     | -                    | -            |
| <b>Total Tree &amp; Native Restoration</b>                  | <b>45,000</b>     | <b>45,000</b>        | <b>45,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>35,000</b>     | <b>35,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| 2017-2021 Target Amount                                     | <b>\$225,000*</b> |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Neighborhood Park Improvements</u></b>                |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Various Parks   | -                 | -                    | -                             | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            |
| <b>Total Neighborhood Park Improvements</b>                 | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| 2017-2021 Target Amount                                     | <b>\$50,000*</b>  |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| <b><u>Playground Mulch</u></b>                              |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Resilient ADA Mulch   | 25,000            | 25,000               | 25,000                        | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            |
| <b>Total Playground Mulch</b>                               | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>25,000</b>     | <b>25,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     |
| <b><u>Ackerman Sport &amp; Fitness Center Program</u></b>   |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |
| Equipment Replacement                                       | 100,000           | 90,000               | -                             | -                     | 90,000               | -            | 110,000           | -                   | -                     | 110,000              | -            |
| <b>Total Ackerman Sport &amp; Fitness Center Program</b>    | <b>100,000</b>    | <b>90,000</b>        | <b>-</b>                      | <b>-</b>              | <b>90,000</b>        | <b>-</b>     | <b>110,000</b>    | <b>-</b>            | <b>-</b>              | <b>110,000</b>       | <b>-</b>     |

# Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |                | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |                |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|----------------|-------------------|---------------------|-----------------------|----------------------|----------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |
| <b>Equipment Replacement Program</b>             |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |
| Unit 441 (F-350 XL Dump Truck w/ Plow)           | 75,000            | 75,000               | -                             | -                     | 75,000               | -              | -                 | -                   | -                     | -                    | -              |
| 15 Passenger ADA Rec. Van                        | 75,000            | -                    | -                             | -                     | -                    | 75,000         | -                 | 75,000              | -                     | -                    | -              |
| 580D GRND MSTR ROT MOW 16"                       | 80,000            | 80,000               | -                             | -                     | 80,000               | -              | -                 | -                   | -                     | -                    | -              |
| Ballfield Groomer                                | 20,000            | 20,000               | -                             | -                     | 20,000               | -              | -                 | -                   | -                     | -                    | -              |
| Light Tower                                      | 8,500             | 8,500                | -                             | -                     | 8,500                | -              | -                 | -                   | -                     | -                    | -              |
| Paint Machine (Newton Turf Field)                | 15,000            | 15,000               | -                             | -                     | 15,000               | -              | -                 | -                   | -                     | -                    | -              |
| Dump Trailer                                     | 8,000             | 8,000                | -                             | -                     | 8,000                | -              | -                 | -                   | -                     | -                    | -              |
| Unit 421 (Ford F-250 Reg Cab)                    | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              |
| Unit 423 (Ford F-250 S.D.)                       | -                 | -                    | -                             | -                     | -                    | 44,000         | -                 | -                   | 44,000                | -                    | -              |
| Z930 A Z-Turn                                    | -                 | -                    | -                             | -                     | -                    | 13,000         | -                 | -                   | 13,000                | -                    | -              |
| Water Cannon                                     | -                 | -                    | -                             | -                     | -                    | 10,500         | -                 | -                   | 10,500                | -                    | -              |
| <b>Total Vehicle &amp; Equipment Replacement</b> | <b>281,500</b>    | <b>206,500</b>       | -                             | -                     | <b>206,500</b>       | <b>142,500</b> | -                 | <b>75,000</b>       | <b>67,500</b>         | -                    | -              |
| 2017-2021 Target Amount                          |                   | <b>\$675,000*</b>    |                               |                       |                      |                |                   |                     |                       |                      |                |
| <b>Capital Expenditures Total</b>                | <b>4,311,315</b>  | 3,504,741            | 2,999,798                     | 369,000               | -                    | 135,943        | <b>2,605,372</b>  | <b>2,216,732</b>    | <b>143,640</b>        | <b>40,000</b>        | <b>205,000</b> |
| <b>Ongoing Replacement Expenditures Total</b>    | <b>511,500</b>    | 426,500              | 130,000                       | -                     | 296,500              | -              | <b>547,500</b>    | <b>263,500</b>      | <b>106,500</b>        | <b>177,500</b>       | -              |
| <b>Grand Total - Capital Expenses</b>            | <b>4,822,815</b>  | <b>3,931,241</b>     | <b>3,129,798</b>              | <b>369,000</b>        | <b>296,500</b>       | <b>135,943</b> | <b>3,152,872</b>  | <b>2,480,232</b>    | <b>250,140</b>        | <b>217,500</b>       | <b>205,000</b> |

## Capital Replacement and Improvement Expenditures

|   | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              | 2018<br>Plan   | 2019<br>Plan     | 2020<br>Plan | 2021<br>Plan | 2017 - 2021<br>Total |
|---|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|----------------|------------------|--------------|--------------|----------------------|
|   |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                |                  |              |              |                      |
| <b>Amounts in Constant (2016) Dollars</b> |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| <b>Revenues:</b>                          |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| <b>Grants:</b>                            |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| OSLAD Grant - Lake Ellyn                  | 400,000           | 200,000              | 200,000                       | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            | 175,000        | -                | -            | -            | 200,000              |
| IGIG Grant - Ackerman Parking Lot         | 439,000           | -                    | -                             | -                     | -                    | -            | 439,000           | 439,000             | -                     | -                    | -            | -              | -                | -            | -            | 439,000              |
| DCEO Grant - Safety Village               | -                 | 25,060               | 25,060                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -            | -            | -                    |
| ICECF - Boathouse Grant                   | -                 | 73,000               | 73,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -            | -            | -                    |
| <b>Contributions:</b>                     |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| Platform Tennis - GEPTC Contribution      | -                 | -                    | -                             | -                     | -                    | -            | 75,000            | 75,000              | -                     | -                    | -            | -              | -                | -            | -            | 75,000               |
| LEBH - Irrigation & Signage Donation      | -                 | 84,000               | 84,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -            | -            | -                    |
| <b>Investment Income</b>                  | 4,000             | 6,000                | 6,000                         | -                     | -                    | -            | 6,000             | 6,000               | -                     | -                    | -            | 4,000          | 4,000            | 4,000        | 4,000        | 22,000               |
| <b>Miscellaneous Income</b>               |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| Ackerman Roof Settlement                  | -                 | 250,000              | 250,000                       | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -            | -            | -                    |
| <b>Non-Referendum Bond Issue</b>          | 1,739,000         | 1,739,000            | 1,739,000                     | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 2,330,000        | -            | -            | 2,330,000            |
| Estimated Bond Proceeds for 3 years       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |              |              |                      |
| <b>Total Revenues</b>                     | <b>2,582,000</b>  | <b>2,377,060</b>     | <b>2,377,060</b>              | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>545,000</b>    | <b>545,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>179,000</b> | <b>2,334,000</b> | <b>4,000</b> | <b>4,000</b> | <b>3,066,000</b>     |

## Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              | 2018<br>Plan   | 2019<br>Plan     | 2020<br>Plan  | 2021<br>Plan  | 2017 - 2021<br>Total |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|----------------|------------------|---------------|---------------|----------------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                |                  |               |               |                      |
| <b>Capital Expenditures:</b>                           |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| <b>Park District Financial Obligations</b>             |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Dupage County Forest Preserve                          | 150,000           | 150,000              | 150,000                       | -                     | -                    | -            | 150,000           | 150,000             | -                     | -                    | -            | 250,000        | -                | -             | -             | 400,000              |
| <b>Total - Financial Obligations</b>                   | <b>150,000</b>    | <b>150,000</b>       | <b>150,000</b>                | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>150,000</b>    | <b>150,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>250,000</b> | <b>-</b>         | <b>-</b>      | <b>-</b>      | <b>400,000</b>       |
| <b>Administration</b>                                  |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Software (Finance, Website, Reg.)                      | 10,000            | 3,000                | 3,000                         | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Copier Purchases                                       | 20,000            | 15,500               | 15,500                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 20,000         | -                | 20,000        | 40,000        |                      |
| Digitize Blueprints                                    | 6,000             | -                    | -                             | -                     | -                    | -            | 6,000             | 6,000               | -                     | -                    | -            | -              | -                | -             | 6,000         |                      |
| District-Wide Firewall Replacement                     | -                 | -                    | -                             | -                     | -                    | -            | 12,500            | 12,500              | -                     | -                    | -            | -              | -                | -             | 12,500        |                      |
| IT Hardware Upgrades (ie. server)                      | 15,000            | -                    | -                             | -                     | -                    | -            | 30,000            | 30,000              | -                     | -                    | -            | -              | -                | -             | 30,000        |                      |
| <b>Total - Administration Fund</b>                     | <b>51,000</b>     | <b>18,500</b>        | <b>18,500</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>48,500</b>     | <b>48,500</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>20,000</b>    | <b>-</b>      | <b>20,000</b> | <b>88,500</b>        |
| <b>Ackerman Park</b>                                   |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Parking Lot Repairs                                    | 188,000           | 21,000               | 21,000                        | -                     | -                    | -            | 188,000           | 154,160             | 33,840                | -                    | -            | -              | -                | -             | -             | 188,000              |
| Ackerman IGIG Grant                                    | 439,000           | -                    | -                             | -                     | -                    | -            | 439,000           | 439,000             | -                     | -                    | -            | -              | -                | -             | -             | 439,000              |
| Field Lighting Improvements                            | 575,000           | 670,128              | 670,128                       | -                     | -                    | -            | 29,872            | 29,872              | -                     | -                    | -            | -              | -                | -             | -             | 29,872               |
| Resurface Asphalt (Softball Hub)                       | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 50,000         | -                | -             | 50,000        |                      |
| Rebuild Planting Beds (Softball Hub)                   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 15,000         | -                | -             | 15,000        |                      |
| Storage Fence  | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 10,000         | -                | -             | 10,000        |                      |
| Backstop 1,2,7,8                                       | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 70,000         | -                | -             | 70,000        |                      |
| Replace Entrance Signs                                 | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 5,000          | -                | -             | 5,000         |                      |
| Hub Plumbing Upgrade                                   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 20,000         | -                | -             | 20,000        |                      |
| Lenox Road Garden Plots                                | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 80,000         | -                | -             | 80,000        |                      |
| Master Plan Improvements                               | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 1,000,000      | -                | -             | 1,000,000     |                      |
| <b>Total - Ackerman Park</b>                           | <b>1,202,000</b>  | <b>691,128</b>       | <b>691,128</b>                | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>656,872</b>    | <b>623,032</b>      | <b>33,840</b>         | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>1,250,000</b> | <b>-</b>      | <b>-</b>      | <b>1,906,872</b>     |
| <b>Babcock Park</b>                                    |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| House Demolition                                       | -                 | -                    | -                             | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            | -              | -                | -             | -             | 25,000               |
| <b>Total - Babcock Park</b>                            | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>25,000</b>     | <b>25,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>-</b>         | <b>-</b>      | <b>-</b>      | <b>25,000</b>        |
| <b>Churchill Park</b>                                  |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Signage  | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | 10,000        | 10,000        |                      |
| <b>Total - Churchill Park</b>                          | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>-</b>         | <b>10,000</b> | <b>10,000</b> |                      |
| <b>George Ball Park</b>                                |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Pavillion Improvements                                 | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | 5,000         | 5,000         |                      |
| <b>Total - Churchill Park</b>                          | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>-</b>         | <b>5,000</b>  | <b>5,000</b>  |                      |
| <b>Frank Johnson Center</b>                            |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Johnson Center (Tuck pointing)                         | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 18,000         | -                | -             | -             | 18,000               |
| Johnson Center (Roof)                                  | 25,000            | 25,000               | 25,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             |                      |
| <b>Total - Frank Johnson Center</b>                    | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>-</b>         | <b>-</b>      | <b>-</b>      | <b>18,000</b>        |
| <b>Lake Ellyn Park/Boathouse</b>                       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                  |               |               |                      |
| Lake Ellyn Improvements                                | 2,100,000         | 2,100,000            | 1,731,000                     | 369,000               | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Lake Ellyn Sediment Removal                            | 100,000           | 106,000              | 106,000                       | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Boathouse Furnishings (Interior/Exterior)              | 50,000            | 50,000               | 50,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Irrigation & Signage Improvements (offset by donation) | -                 | 84,000               | 84,000                        | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Lake Ellyn (OSLAD Elements)                            | 225,000           | -                    | -                             | -                     | -                    | -            | 225,000           | 225,000             | -                     | -                    | -            | -              | -                | -             | -             | 225,000              |
| Lake Ellyn (OSLAD Playground Elements)                 | 175,000           | -                    | -                             | -                     | -                    | -            | 175,000           | 175,000             | -                     | -                    | -            | -              | -                | -             | -             | 175,000              |
| Lake Ellyn (OSLAD - GEPD Match)                        | -                 | -                    | -                             | -                     | -                    | -            | 400,000           | 328,000             | 72,000                | -                    | -            | -              | -                | -             | -             | 400,000              |
| SCADA System   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -                | -             | -             | -                    |
| Ice Rink   | -                 | -                    | -                             | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            | -              | -                | -             | -             | 10,000               |
| Trail Master Plan                                      | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 500,000        | -                | -             | -             | 500,000              |
| <b>Total - Lake Ellyn Park/Boathouse</b>               | <b>2,650,000</b>  | <b>2,340,000</b>     | <b>1,971,000</b>              | <b>369,000</b>        | <b>-</b>             | <b>-</b>     | <b>810,000</b>    | <b>738,000</b>      | <b>72,000</b>         | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>500,000</b>   | <b>-</b>      | <b>-</b>      | <b>1,310,000</b>     |

## Capital Replacement and Improvement Expenditures

|   | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |                | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |                | 2018<br>Plan   | 2019<br>Plan  | 2020<br>Plan   | 2021<br>Plan   | 2017 - 2021<br>Total |
|---|-------------------|----------------------|-------------------------------|-----------------------|----------------------|----------------|-------------------|---------------------|-----------------------|----------------------|----------------|----------------|---------------|----------------|----------------|----------------------|
|   |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                |               |                |                |                      |
| <b>Main Street Recreation Center</b>              |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Main Street Recreation Center (Elements)          | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 100,000        | -             | 84,000         | 84,000         | 268,000              |
| <b>Total - Main Street Recreation Center Fund</b> | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>100,000</b> | <b>-</b>      | <b>84,000</b>  | <b>84,000</b>  | <b>268,000</b>       |
| <b>Maryknoll Park</b>                             |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Holes & Knolls Pond Repair                        | 40,315            | 40,315               | -                             | -                     | -                    | 40,315         | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Additional Picnic Shelter                         | 50,000            | 50,000               | -                             | -                     | -                    | 50,000         | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Naturalize Detention Area                         | 15,000            | 15,000               | -                             | -                     | -                    | 15,000         | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Holes & Knolls Carpet                             | -                 | -                    | -                             | -                     | -                    | -              | 40,000            | -                   | -                     | 40,000               | -              | -              | -             | -              | -              | 40,000               |
| Additional Platform Tennis Courts (2)             | -                 | -                    | -                             | -                     | -                    | -              | 175,000           | 150,000             | -                     | -                    | 25,000         | -              | -             | -              | -              | 175,000              |
| Pavillion Improvements                            | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 10,000         | -              | 10,000               |
| Frog Pond Repairs                                 | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | 10,000         | 10,000               |
| <b>Total - Maryknoll Park</b>                     | <b>105,315</b>    | <b>105,315</b>       | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>105,315</b> | <b>215,000</b>    | <b>150,000</b>      | <b>-</b>              | <b>40,000</b>        | <b>25,000</b>  | <b>-</b>       | <b>-</b>      | <b>10,000</b>  | <b>10,000</b>  | <b>235,000</b>       |
| <b>Newton Park</b>                                |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Tennis Court Resurfacing                          | 55,000            | 55,000               | 55,000                        | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Athletic Field Lighting                           | -                 | -                    | -                             | -                     | -                    | -              | 250,000           | 125,000             | -                     | -                    | 125,000        | -              | -             | -              | -              | 250,000              |
| Parking Lot & Pathway Improvements                | -                 | -                    | -                             | -                     | -                    | -              | 75,000            | 75,000              | -                     | -                    | -              | 80,000         | -             | -              | -              | 155,000              |
| Restroom ADA upgrade                              | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 70,000         | -              | 70,000               |
| Skate Park repair                                 | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 10,000         | -              | 10,000               |
| Athletic Storage Structure                        | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 50,000         | -              | 50,000               |
| <b>Total - Newton Park</b>                        | <b>55,000</b>     | <b>55,000</b>        | <b>55,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>325,000</b>    | <b>200,000</b>      | <b>-</b>              | <b>-</b>             | <b>125,000</b> | <b>80,000</b>  | <b>-</b>      | <b>130,000</b> | <b>-</b>       | <b>535,000</b>       |
| <b>Prairie Path Park</b>                          |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Repair Pavers                                     | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | 8,000          | 8,000                |
| <b>Total - Prairie Path Park</b>                  | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>8,000</b>   | <b>8,000</b>         |
| <b>Spalding Park</b>                              |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Engineering/surveying                             | 5,000             | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| <b>Total - Capital Projects Fund</b>              | <b>5,000</b>      | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>Spring Ave. Rec. Center</b>                    |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Spring Avenue Recreation Center (Roof)            | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Dog Park Fence & Walkway Improvements             | -                 | -                    | -                             | -                     | -                    | -              | 10,000            | 10,000              | -                     | -                    | -              | -              | -             | -              | -              | 10,000               |
| Spring Avenue Recreation Center (Carpet)          | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 30,000         | -              | 30,000               |
| HVAC Repairs                                      | -                 | 40,000               | 40,000                        | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Spring Avenue Recreation Center (Elements)        | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 80,000         | 80,000         | 160,000              |
| <b>Total - Spring Ave. Rec. Center</b>            | <b>-</b>          | <b>40,000</b>        | <b>40,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>110,000</b> | <b>80,000</b>  | <b>200,000</b>       |
| <b>Stacy Park</b>                                 |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Split Rail Fence Repair                           | -                 | -                    | -                             | -                     | -                    | -              | 10,000            | 10,000              | -                     | -                    | -              | -              | -             | -              | -              | 10,000               |
| <b>Total - Stacy Park</b>                         | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>10,000</b>        |
| <b>Sunset Pool/Park</b>                           |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Pump Repairs                                      | 20,000            | 26,400               | 26,400                        | -                     | -                    | -              | 20,000            | 20,000              | -                     | -                    | -              | 20,000         | 20,000        | 20,000         | 20,000         | 100,000              |
| Misc. Capital Replacements                        | 20,000            | 22,770               | 22,770                        | -                     | -                    | -              | 20,000            | 20,000              | -                     | -                    | -              | 20,000         | 20,000        | 20,000         | 20,000         | 100,000              |
| Sunset Pool (Lap & Zero Depth Pool Painting)      | -                 | -                    | -                             | -                     | -                    | -              | 50,000            | 50,000              | -                     | -                    | -              | -              | -             | -              | -              | 50,000               |
| Sunset Pool (Filter Replacements)                 | -                 | -                    | -                             | -                     | -                    | -              | 210,000           | 172,200             | 37,800                | -                    | -              | -              | -             | -              | -              | 210,000              |
| Sunset Pool (Replace posts, ropes and netting)    | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 30,000         | -              | 30,000               |
| Sunset Pool (Mechanical elements)                 | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | 64,500         | -              | 64,500               |
| Sunset Pool (Mechanical equipment)                | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -              | -             | -              | 105,000        | 105,000              |
| <b>Total - Sunset Pool/Park</b>                   | <b>40,000</b>     | <b>49,170</b>        | <b>49,170</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>300,000</b>    | <b>262,200</b>      | <b>37,800</b>         | <b>-</b>             | <b>-</b>       | <b>40,000</b>  | <b>40,000</b> | <b>134,500</b> | <b>145,000</b> | <b>659,500</b>       |
| <b>Village Green Park</b>                         |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                |               |                |                |                      |
| Village Green (Shade structures)                  | 28,000            | 30,628               | -                             | -                     | -                    | 30,628         | -                 | -                   | -                     | -                    | -              | -              | -             | -              | -              | -                    |
| Tennis Court Resurfacing                          | -                 | -                    | -                             | -                     | -                    | -              | 55,000            | -                   | -                     | -                    | 55,000         | -              | -             | -              | -              | 55,000               |
| <b>Total - Village Green Park</b>                 | <b>28,000</b>     | <b>30,628</b>        | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>30,628</b>  | <b>55,000</b>     | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>55,000</b>  | <b>-</b>       | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>55,000</b>        |

## Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |              | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |              | 2018<br>Plan   | 2019<br>Plan   | 2020<br>Plan   | 2021<br>Plan   | 2017 - 2021<br>Total |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|--------------|-------------------|---------------------|-----------------------|----------------------|--------------|----------------|----------------|----------------|----------------|----------------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu |                |                |                |                |                      |
| <b>Ongoing Replacement Expenditures:</b>                   |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Athletic Field Upgrades</b>                             |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Projects To Be Determined                                  | 40,000            | 40,000               | 40,000                        | -                     | -                    | -            | 40,000            | 40,000              | -                     | -                    | -            | 40,000         | 40,000         | 40,000         | 40,000         | 200,000              |
| <b>Total Athletic Field Renovation</b>                     | <b>40,000</b>     | <b>40,000</b>        | <b>40,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>40,000</b>     | <b>40,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>40,000</b>  | <b>40,000</b>  | <b>40,000</b>  | <b>40,000</b>  | <b>200,000</b>       |
| 2017-2021 Target Amount \$200,000*                         |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Asphalt Sealcoating &amp; Replacement Program</b>       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Spring Avenue (Replace Parking Lot)                        | -                 | -                    | -                             | -                     | -                    | -            | 175,000           | 143,500             | 31,500                | -                    | -            | -              | -              | -              | -              | 175,000              |
| Churchill (Rebuild access road)                            | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 75,000         | -              | -              | -              | 75,000               |
| Maryknoll (Entrance pavers)                                | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 25,000         | -              | -              | 25,000               |
| Newton (Paving West Parking Lot & Turnaround)              | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 125,000        | -              | -              | -              | 125,000              |
| Newton (Resurface basketball court)                        | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | 15,000         | -              | 15,000               |
| George Ball (Resurface tennis court)                       | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | -              | 150,000        | 150,000              |
| Various (Sealcoating)                                      | 20,000            | 20,000               | 20,000                        | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            | 10,000         | 10,000         | 10,000         | 10,000         | 50,000               |
| <b>Total Asphalt Sealcoating &amp; Replacement Program</b> | <b>20,000</b>     | <b>20,000</b>        | <b>20,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>185,000</b>    | <b>153,500</b>      | <b>31,500</b>         | <b>-</b>             | <b>-</b>     | <b>85,000</b>  | <b>160,000</b> | <b>25,000</b>  | <b>160,000</b> | <b>615,000</b>       |
| 2017-2021 Target Amount \$500,000*                         |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Field &amp; Lot Lighting Replacement Program</b>        |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Ackerman (Relamp hub lights)                               | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 30,000         | -              | -              | 30,000               |
| George Ball (Replace Tennis Court Lighting System)         | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 150,000        | -              | -              | 150,000              |
| Sunset (Replace Tennis Court Lighting System)              | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | 75,000         | -              | 75,000               |
| <b>Total Field &amp; Lot Lighting Replacement Program</b>  | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>180,000</b> | <b>75,000</b>  | <b>-</b>       | <b>255,000</b>       |
| 2017-2021 Target Amount \$255,000*                         |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Tree &amp; Native Restoration</b>                       |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| VARIOUS (EAB/storm damage, native restoration)             | 45,000            | 45,000               | 45,000                        | -                     | -                    | -            | 35,000            | 35,000              | -                     | -                    | -            | 45,000         | 45,000         | 45,000         | 45,000         | 215,000              |
| <b>Total Tree &amp; Native Restoration</b>                 | <b>45,000</b>     | <b>45,000</b>        | <b>45,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>35,000</b>     | <b>35,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>45,000</b>  | <b>45,000</b>  | <b>45,000</b>  | <b>45,000</b>  | <b>215,000</b>       |
| 2017-2021 Target Amount \$225,000*                         |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Fencing Replacement</b>                                 |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Maryknoll (Holes & Knolls fence)                           | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 20,000         | -              | -              | 20,000               |
| District Wide (Garbage Corral Repairs)                     | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 15,000         | -              | -              | 15,000               |
| Spring Avenue (Replace Dog Park E&S fence)                 | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | 75,000         | -              | 75,000               |
| <b>Total Fencing Replacement</b>                           | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>       | <b>35,000</b>  | <b>75,000</b>  | <b>-</b>       | <b>110,000</b>       |
| 2017-2021 Target Amount \$85,000*                          |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Neighborhood Park Improvements</b>                      |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Various Parks  | -                 | -                    | -                             | -                     | -                    | -            | 10,000            | 10,000              | -                     | -                    | -            | 10,000         | 10,000         | 10,000         | 10,000         | 50,000               |
| <b>Total Neighborhood Park Improvements</b>                | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>10,000</b>     | <b>10,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  | <b>50,000</b>        |
| 2017-2021 Target Amount \$50,000*                          |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Playground Replacement Program</b>                      |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Main Street (Playground)                                   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 200,000        | -              | -              | -              | 200,000              |
| Presidents (Playground)                                    | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 100,000        | -              | -              | -              | 100,000              |
| Spaulding (Swingset)                                       | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | 10,000         | -              | -              | -              | 10,000               |
| Lake Foxcroft (Playground)                                 | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 150,000        | -              | -              | 150,000              |
| Maryknoll (Resilient Surface Replacement)                  | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | 40,000         | -              | -              | 40,000               |
| Co-op (Playground)   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | 100,000        | -              | 100,000              |
| Sunset   | -                 | -                    | -                             | -                     | -                    | -            | -                 | -                   | -                     | -                    | -            | -              | -              | -              | 150,000        | 150,000              |
| <b>Total Playground Replacement Program</b>                | <b>-</b>          | <b>-</b>             | <b>-</b>                      | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>-</b>          | <b>-</b>            | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>310,000</b> | <b>190,000</b> | <b>100,000</b> | <b>150,000</b> | <b>750,000</b>       |
| 2017-2021 Target Amount \$750,000*                         |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| <b>Playground Mulch</b>                                    |                   |                      |                               |                       |                      |              |                   |                     |                       |                      |              |                |                |                |                |                      |
| Resilient ADA Mulch  | 25,000            | 25,000               | 25,000                        | -                     | -                    | -            | 25,000            | 25,000              | -                     | -                    | -            | 25,000         | 25,000         | 25,000         | 25,000         | 125,000              |
| <b>Total Playground Mulch</b>                              | <b>25,000</b>     | <b>25,000</b>        | <b>25,000</b>                 | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>25,000</b>     | <b>25,000</b>       | <b>-</b>              | <b>-</b>             | <b>-</b>     | <b>25,000</b>  | <b>25,000</b>  | <b>25,000</b>  | <b>25,000</b>  | <b>125,000</b>       |

## Capital Replacement and Improvement Expenditures

|  | Budget<br>FY 2016 | Estimated<br>FY 2016 | 2016 Estimated Fund Breakdown |                       |                      |                | Budget<br>FY 2017 | 2017 Fund Breakdown |                       |                      |                | 2018<br>Plan     | 2019<br>Plan     | 2020<br>Plan     | 2021<br>Plan     | 2017 - 2021<br>Total |
|--|-------------------|----------------------|-------------------------------|-----------------------|----------------------|----------------|-------------------|---------------------|-----------------------|----------------------|----------------|------------------|------------------|------------------|------------------|----------------------|
|  |                   |                      | Capital<br>Projects           | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                   | Capital<br>Projects | Special<br>Recreation | Asset<br>Replacement | Cash In Lieu   |                  |                  |                  |                  |                      |
| <b>Ackerman Sport &amp; Fitness Center Program</b>       |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                  |                  |                  |                  |                      |
| Equipment Replacement                                    | 100,000           | 90,000               | -                             | -                     | 90,000               | -              | -                 | 110,000             | -                     | -                    | -              | 100,000          | 100,000          | 100,000          | 100,000          | 510,000              |
| <b>Total Ackerman Sport &amp; Fitness Center Program</b> | <b>100,000</b>    | <b>90,000</b>        | <b>-</b>                      | <b>-</b>              | <b>90,000</b>        | <b>-</b>       | <b>-</b>          | <b>110,000</b>      | <b>-</b>              | <b>-</b>             | <b>-</b>       | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   | <b>510,000</b>       |
| <b>Equipment Replacement Program</b>                     |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                  |                  |                  |                  |                      |
| Unit 441 (F-350 XL Dump Truck w/ Plow)                   | 75,000            | 75,000               | -                             | -                     | 75,000               | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| 15 Passenger ADA Rec. Van                                | 75,000            | -                    | -                             | -                     | -                    | 75,000         | -                 | 75,000              | -                     | -                    | -              | -                | -                | -                | -                | 75,000               |
| 580D GRND MSTR ROT MOW 16"                               | 80,000            | 80,000               | -                             | -                     | 80,000               | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| Ballfield Groomer  | 20,000            | 20,000               | -                             | -                     | 20,000               | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| Light Tower  | 8,500             | 8,500                | -                             | -                     | 8,500                | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| Paint Machine (Newton Turf Field)                        | 15,000            | 15,000               | -                             | -                     | 15,000               | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| Dump Trailer   | 8,000             | 8,000                | -                             | -                     | 8,000                | -              | -                 | -                   | -                     | -                    | -              | -                | -                | -                | -                | -                    |
| Unit 421 (Ford F-250 Reg Cab)                            | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 39,000         | -                | -                | -                | -                | 39,000               |
| Unit 423 (Ford F-250 S.D.)                               | -                 | -                    | -                             | -                     | -                    | 44,000         | -                 | -                   | 44,000                | -                    | -              | -                | -                | -                | -                | 44,000               |
| Z930 A Z-Turn  | -                 | -                    | -                             | -                     | -                    | 13,000         | -                 | -                   | 13,000                | -                    | -              | -                | -                | -                | -                | 13,000               |
| Water Cannon   | -                 | -                    | -                             | -                     | -                    | 10,500         | -                 | -                   | 10,500                | -                    | -              | -                | -                | -                | -                | 10,500               |
| Unit 426 (Ford F-250 4 X 4)                              | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 30,000         | -                | -                | -                | -                | 30,000               |
| Line Striper   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 4,000          | -                | -                | -                | -                | 4,000                |
| TRIM CREW TRAILER  | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 5,000          | -                | -                | -                | -                | 5,000                |
| Bandshell  | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 150,000        | -                | -                | -                | -                | 150,000              |
| Aeravator UA80   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 15,000         | -                | -                | -                | -                | 15,000               |
| Light Tower  | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 9,500          | -                | -                | -                | -                | 9,500                |
| Light Tower  | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | 9,500          | -                | -                | -                | -                | 9,500                |
| Unit 422 (Ford F-350 S.D.)                               | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 50,000           | -                | -                | -                | 50,000               |
| Unit 427 (Ford F-450 Dump Truck)                         | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 50,000           | -                | -                | -                | 50,000               |
| 1600 Turbo   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 48,000           | -                | -                | -                | 48,000               |
| 580D GRND MSTR ROT MOW 16"                               | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 80,000           | -                | -                | -                | 80,000               |
| John Deere 110 Loader/Backhoe                            | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 100,000          | -                | -                | -                | 100,000              |
| PolarTrak 7210   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 28,000           | -                | -                | -                | 28,000               |
| Line Striper   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 4,000            | -                | -                | -                | 4,000                |
| Line Striper   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 4,000            | -                | -                | -                | 4,000                |
| Harley Power Rake 72"                                    | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | 8,000            | -                | -                | -                | 8,000                |
| Unit 428 (Ford F-250 Dump Truck w/ Plow)                 | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 70,000           | -                | -                | 70,000               |
| Unit 469 (Jeep Wrangler)                                 | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 10,000           | -                | -                | 10,000               |
| 250C UTILITY TRACTOR                                     | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 30,000           | -                | -                | 30,000               |
| PolarTrak 7210   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 35,000           | -                | -                | 35,000               |
| GATOR 4X2  | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 10,000           | -                | -                | 10,000               |
| 200 Gal Water Wagon                                      | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | 4,000            | -                | -                | 4,000                |
| Unit 481 (Ford F-650 Dump Truck)                         | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | -                | 100,000          | -                | 100,000              |
| 250C UTILITY TRACTOR                                     | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | -                | 30,000           | -                | 30,000               |
| Skid Steer   | -                 | -                    | -                             | -                     | -                    | -              | -                 | -                   | -                     | -                    | -              | -                | -                | 55,000           | -                | 55,000               |
| <b>Total Vehicle &amp; Equipment Replacement</b>         | <b>281,500</b>    | <b>206,500</b>       | <b>-</b>                      | <b>-</b>              | <b>206,500</b>       | <b>-</b>       | <b>-</b>          | <b>142,500</b>      | <b>75,000</b>         | <b>67,500</b>        | <b>-</b>       | <b>262,000</b>   | <b>372,000</b>   | <b>159,000</b>   | <b>185,000</b>   | <b>1,120,500</b>     |
| 2017-2021 Target Amount \$675,000*                       |                   |                      |                               |                       |                      |                |                   |                     |                       |                      |                |                  |                  |                  |                  |                      |
| <b>Capital Expenditures Total</b>                        | <b>4,311,315</b>  | <b>3,504,741</b>     | <b>2,999,798</b>              | <b>369,000</b>        | <b>-</b>             | <b>135,943</b> | <b>2,605,372</b>  | <b>2,216,732</b>    | <b>143,640</b>        | <b>40,000</b>        | <b>205,000</b> | <b>488,000</b>   | <b>1,810,000</b> | <b>468,500</b>   | <b>362,000</b>   | <b>5,733,872</b>     |
| <b>Ongoing Replacement Expenditures Total</b>            | <b>511,500</b>    | <b>426,500</b>       | <b>130,000</b>                | <b>-</b>              | <b>296,500</b>       | <b>-</b>       | <b>547,500</b>    | <b>263,500</b>      | <b>106,500</b>        | <b>177,500</b>       | <b>-</b>       | <b>877,000</b>   | <b>1,157,000</b> | <b>654,000</b>   | <b>715,000</b>   | <b>3,950,500</b>     |
| <b>Grand Total - Capital Expenses</b>                    | <b>4,822,815</b>  | <b>3,931,241</b>     | <b>3,129,798</b>              | <b>369,000</b>        | <b>296,500</b>       | <b>135,943</b> | <b>3,152,872</b>  | <b>2,480,232</b>    | <b>250,140</b>        | <b>217,500</b>       | <b>205,000</b> | <b>1,365,000</b> | <b>2,967,000</b> | <b>1,122,500</b> | <b>1,077,000</b> | <b>9,684,372</b>     |





## Glen Ellyn Park District Playground Replacement Plan

| Plan Year | Park                  | Playground Type | Last Installed | Annual Budget Amount | Annual Expense (in 2016 \$) | Deferred (carryover) Balance |
|-----------|-----------------------|-----------------|----------------|----------------------|-----------------------------|------------------------------|
| 1 (2017)  | Lake Ellyn Park       | Community       | 1997           | \$175,000            | (\$175,000)                 | \$0                          |
| 2 (2018)  | MSRC                  | Community       | 1991           | \$200,000            | (\$200,000)                 | \$0                          |
| 3 (2019)  | Presidents Park       | Neighborhood    | 1993           | \$150,000            | (\$100,000)                 | \$50,000                     |
| 4 (2020)  | Lake Foxcroft         | Neighborhood    | 1995           | \$150,000            | (\$150,000)                 | \$50,000                     |
| 5 (2021)  | Co-op Park            | Neighborhood    | 1996           | \$150,000            | (\$100,000)                 | \$100,000                    |
| 6 (2022)  | Sunset Park           | Community       | 1993           | \$150,000            | (\$175,000)                 | \$75,000                     |
| 7 (2023)  | Newton Park           | Community       | 1994           | \$150,000            | (\$175,000)                 | \$50,000                     |
| 8 (2024)  | Panfish Park          | Neighborhood    | 1996           | \$150,000            | (\$100,000)                 | \$100,000                    |
| 9 (2025)  | Walnut Glen           | Neighborhood    | 1998           | \$150,000            | (\$100,000)                 | \$150,000                    |
| 10 (2026) | Spalding              | Neighborhood    | 1999           | \$150,000            | (\$100,000)                 | \$200,000                    |
| 11 (2027) | Babcock Grove         | Neighborhood    | 2000           | \$150,000            | (\$100,000)                 | \$250,000                    |
| 12 (2028) | Maryknoll Park        | Community       | 2007           | \$150,000            | (\$300,000)                 | \$100,000                    |
| 13(2029)  | Stacy                 | Neighborhood    | 2002           | \$150,000            | (\$100,000)                 | \$150,000                    |
| 14 (2030) | Johnson Center        | Neighborhood    | 2002           | \$150,000            | (\$100,000)                 | \$200,000                    |
| 15 (2031) | Village Green Park    | Community       | 2008           | \$150,000            | (\$350,000)                 | \$0                          |
| 16 (2032) | Sunset Pool/Glen Oak* | Neighborhood    | 2007           | \$150,000            | (\$100,000)                 | \$50,000                     |
| 17 (2033) | Greenbriar Park       | Neighborhood    | 2006           | \$150,000            | (\$100,000)                 | \$100,000                    |
| 18 (2034) | Ackerman Park         | Community       | 2010           | \$150,000            | (\$250,000)                 | \$0                          |
| 19 (2035) | Surrey Park           | Neighborhood    | 2008           | \$150,000            | (\$100,000)                 | \$50,000                     |
| 20 (2036) | Glen Ellyn Manor Park | Neighborhood    | 2013           | \$150,000            | (\$100,000)                 | \$100,000                    |
| 21 (2037) | Danby                 | Neighborhood    | 2014           | \$150,000            | (\$100,000)                 | \$150,000                    |

| <u>Account Number</u> | <u>Description</u>                          | <u>Detail Description</u>            | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---|--------------------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |   |                                      | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| 94<br>0               | Capital Improvements Fund<br>Administration |                                      |                       |                       |                    |                      |                    |
|                       | <b>Interest Income</b>                      |                                      |                       |                       |                    |                      |                    |
| 94 00 000 450100 0000 | Investment Income                           |                                      | 6,209                 | 5,932                 | 4,000              | 6,000                | 6,000              |
|                       | <b>Interest Income</b>                      |                                      | <b>6,209</b>          | <b>5,932</b>          | <b>4,000</b>       | <b>6,000</b>         | <b>6,000</b>       |
|                       | <b>Grants &amp; Donations</b>               |                                      |                       |                       |                    |                      |                    |
| 94 00 000 470200 0000 | Donations                                   | LEBH Irrigation donations            | -                     | -                     | -                  | 84,000               | -                  |
| 94 00 000 470200 0000 | Donations                                   | Platform Tennis - GEPTC Contribution | -                     | -                     | -                  | -                    | 75,000             |
| 94 00 000 470400 0000 | Grant Proceeds                              | OSLAD Grant - Lake Ellyn             | -                     | -                     | 400,000            | 200,000              | 25,000             |
| 94 00 000 470400 0000 | Grant Proceeds                              | Safety Village Grant                 | -                     | -                     | -                  | 25,060               | -                  |
| 94 00 000 470400 0000 | Grant Proceeds                              | IGIG Grant - Ackerman Parking Lot    | 10,000                | 20,204                | 439,000            | -                    | 439,000            |
| 94 00 000 470400 0000 | Grant Proceeds                              | ICECF - Boathouse Grant              | -                     | -                     | -                  | 73,000               | -                  |
|                       | <b>Grants &amp; Donations</b>               |                                      | <b>10,000</b>         | <b>20,204</b>         | <b>839,000</b>     | <b>382,060</b>       | <b>539,000</b>     |
|                       | <b>Miscellaneous Income</b>                 |                                      |                       |                       |                    |                      |                    |
| 94 00 000 485950 0000 | Miscellaneous Income                        |                                      | -                     | 10,000                | -                  | 255,025              | -                  |
|                       | <b>Miscellaneous Income</b>                 |                                      | <b>-</b>              | <b>10,000</b>         | <b>-</b>           | <b>255,025</b>       | <b>-</b>           |
|                       | <b>Transfers Received</b>                   |                                      |                       |                       |                    |                      |                    |
| 94 00 000 490900 0000 | Fund Transfer Received                      |                                      | -                     | 1,115,000             | 1,095,000          | 1,095,000            | 1,415,000          |
|                       | <b>Transfers Received</b>                   |                                      | <b>-</b>              | <b>1,115,000</b>      | <b>1,095,000</b>   | <b>1,095,000</b>     | <b>1,415,000</b>   |
|                       | <b>Debt Proceeds</b>                        |                                      |                       |                       |                    |                      |                    |
| 94 90 000 480100 0000 | Bond Proceeds                               |                                      | -                     | 1,913                 | 1,739,000          | 1,739,000            | -                  |
|                       | <b>Debt Proceeds</b>                        |                                      | <b>-</b>              | <b>1,913</b>          | <b>1,739,000</b>   | <b>1,739,000</b>     | <b>-</b>           |
| <b>Revenue Total</b>  |   |                                      | <b>16,209</b>         | <b>1,153,049</b>      | <b>3,677,000</b>   | <b>3,477,085</b>     | <b>1,960,000</b>   |

| <u>Account Number</u>           | <u>Description</u>             | <u>Detail Description</u>                              | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|---------------------------------|--------------------------------|--|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                                 |                                |  | <u>2014</u>           | <u>2015</u>           |                    |                      |                    |
| <b>Capital</b>                  |                                |  |                       |                       |                    |                      |                    |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Server Replacement and other potential IT improvements | 99,341                | 45,169                | 15,000             | -                    | 30,000             |
| 94 90 000 575110 0000           | Park Improvement Expenses      | District-Wide Firewall Replacement                     | -                     | -                     | -                  | -                    | 12,500             |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Credit Card Swipes                                     | -                     | -                     | 10,000             | 3,000                | -                  |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Copier Purchases                                       | -                     | -                     | 20,000             | 15,500               | -                  |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Digitize Blueprints                                    | -                     | -                     | 6,000              | -                    | 6,000              |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Mulch  | -                     | -                     | 25,000             | 25,000               | 25,000             |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Neighborhood Parks Improvement                         | -                     | -                     | -                  | -                    | 10,000             |
| 94 90 000 575110 0000           | Park Improvement Expenses      | Babcock House Demolition                               | -                     | -                     | -                  | -                    | 25,000             |
| 94 90 000 575150 0000           | Paving Improvements            |  | 7,700                 | 1,683                 | 20,000             | 20,000               | 10,000             |
| 94 90 000 575160 0000           | Athletic Field Improvements    |  | 32,940                | 26,305                | 40,000             | 40,000               | 40,000             |
| 94 90 000 575170 0000           | Tree Maintenance               |  | 48,682                | 33,093                | 45,000             | 45,000               | 35,000             |
| <b>Capital</b>                  |                                |  | <b>188,663</b>        | <b>106,250</b>        | <b>181,000</b>     | <b>148,500</b>       | <b>193,500</b>     |
| <b>Transfers Out</b>            |                                |  |                       |                       |                    |                      |                    |
| 94 90 000 590900 0000           | Fund Transfer Out              | ARF - Vehicles & Equipment Program                     | -                     | 96,957                | 93,621             | 93,621               | 99,815             |
| <b>Transfers Out</b>            |                                |  | <b>-</b>              | <b>96,957</b>         | <b>93,621</b>      | <b>93,621</b>        | <b>99,815</b>      |
| <b>805 Ackerman Park</b>        |                                |  |                       |                       |                    |                      |                    |
| <b>Capital</b>                  |                                |  |                       |                       |                    |                      |                    |
| 94 90 805 575110 0000           | Ackerman Park Improvement      | Field Lighting Improvements                            | 6,670                 | 56,902                | 575,000            | 670,128              | 29,872             |
| 94 90 805 575150 0000           | Ackerman Paving Improvements   | Parking Lot - GEPD Portion                             | 7,008                 | 3,361                 | 154,160            | 21,000               | 154,160            |
| 94 90 805 575150 0000           | Ackerman Paving Improvements   | Parking Lot - IGIG Grant                               | -                     | -                     | 439,000            | -                    | 439,000            |
| <b>Capital</b>                  |                                |  | <b>13,678</b>         | <b>60,262</b>         | <b>1,168,160</b>   | <b>691,128</b>       | <b>623,032</b>     |
| <b>860 Frank Johnson Center</b> |                                |  |                       |                       |                    |                      |                    |
| <b>Capital</b>                  |                                |  |                       |                       |                    |                      |                    |
| 94 90 860 575100 0000           | F. Johnson Ctr Capital Expense |  | 32,266                | 18,899                | 25,000             | 25,000               | -                  |
| <b>Capital</b>                  |                                |  | <b>32,266</b>         | <b>18,899</b>         | <b>25,000</b>      | <b>25,000</b>        | <b>-</b>           |
| <b>865 Lake Ellyn Park</b>      |                                |  |                       |                       |                    |                      |                    |
| <b>Capital</b>                  |                                |  |                       |                       |                    |                      |                    |
| 94 90 865 575110 0000           | Lake Ellyn Park Improvements   |  | 33,719                | 1,126,681             | 2,106,000          | 1,971,000            | 563,000            |
| 94 90 865 575120 0000           | Lake Ellyn Playground          |  | -                     | -                     | 175,000            | -                    | 175,000            |
| <b>Capital</b>                  |                                |  | <b>33,719</b>         | <b>1,126,681</b>      | <b>2,281,000</b>   | <b>1,971,000</b>     | <b>738,000</b>     |

| Account Number                                     | Description                    | Detail Description                                  | Actual History | Actual History | 2016 Budget | 2016 Estimate | 2017 Budget |
|--|--------------------------------|---|----------------|----------------|-------------|---------------|-------------|
|  |                                |   | 2014           | 2015           |             |               |             |
| <b>875 Main Street Capital</b>                     |                                |   |                |                |             |               |             |
| 94 90 875 575110 0000                              | Main Street Park Improvements  |   | -              | -              | -           | -             | -           |
| 94 90 875 575120 0000                              | Main Street Playground         |   | -              | -              | -           | -             | -           |
| <b>880 Maryknoll Park Capital</b>                  |                                |   |                |                |             |               |             |
| 94 90 880 575110 0000                              | Maryknoll Park Improvements    | (2) Additional Platform Tennis Courts               | -              | 26,156         | -           | -             | 150,000     |
| 94 90 880 575900 0000                              | Maryknoll Land Acquisition     | Forest Preserve Annual Payment                      | 150,000        | 150,000        | 150,000     | 150,000       | 150,000     |
| <b>885 Newton Park Capital</b>                     |                                |   |                |                |             |               |             |
| 94 90 885 575110 0000                              | Newton Park Improvements       | Athletic Field Lighting (\$125,000 in Cash in Lieu) | 14,943         | 29,392         | 55,000      | 55,000        | 200,000     |
| <b>915 Spalding Park Capital</b>                   |                                |   |                |                |             |               |             |
| 94 90 915 575150 0000                              | Spalding Pk Paving Improvement |   | -              | -              | 5,000       | -             | -           |
| <b>920 Spring Avenue Recreation Center Capital</b> |                                |   |                |                |             |               |             |
| 94 90 920 575110 0000                              | Spring Avenue Park Improvement | Parking Lot   | -              | -              | -           | -             | 143,500     |
| 94 90 920 575110 0000                              | Spring Avenue Park Improvement | 2016 - Replace (4) RTU's; 2017 - Dog Park Fence     | -              | -              | -           | 40,000        | 10,000      |
| <b>925 Stacy Park Capital</b>                      |                                |   |                |                |             |               |             |
| 94 90 925 575110 0000                              | Stacy Park Improvements        | Split Rail Fence Repair                             | -              | -              | -           | -             | 10,000      |
| <b>930 Sunset Park Capital</b>                     |                                |   |                |                |             |               |             |
| 94 90 930 575110 0000                              | Sunset Park Improvements       | Misc. Capital Replacements                          | 22,223         | 117,040        | 20,000      | 22,770        | 20,000      |
| 94 90 930 575180 0000                              | Sunset Park Capital Equipment  | Pump Repairs  | -              | -              | 20,000      | 26,400        | 20,000      |
| 94 90 930 575180 0000                              | Sunset Park Capital Equipment  | Sunset Pool (Lap & Zero Depth Pool Painting)        | -              | -              | -           | -             | 50,000      |
| 94 90 930 575180 0000                              | Sunset Park Capital Equipment  | Sunset Pool (Filter Replacements)                   | -              | -              | -           | -             | 172,200     |

| <u>Account Number</u> | <u>Description</u>         | <u>Detail Description</u> | <u>Actual History</u> | <u>Actual History</u> | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|----------------------------|---------------------------|-----------------------|-----------------------|--------------------|----------------------|--------------------|
|                       |                            |                           | 2014                  | 2015                  |                    |                      |                    |
| 940                   | Village Green Park         | Capital                   |                       |                       |                    |                      |                    |
| 94 90 940 575110 0000 | Village Green Improvements | Capital                   | -                     | 20,137                | -                  | -                    | -                  |
| <b>Expense Total</b>  |                            |                           | <b>455,493</b>        | <b>1,751,773</b>      | <b>3,998,781</b>   | <b>3,223,419</b>     | <b>2,580,047</b>   |
| 94                    | Capital Improvements Fund  |                           | (439,284)             | (598,724)             | (321,781)          | 253,666              | (620,047)          |

# 2017 Budget Highlights

## Cash in Lieu of Land Fund



Impact fees are received from the Village when new developments occur. The Village collects these impact fees on behalf of the park district. With new growth anticipated to be minimal, contributions of \$20,000 have been budgeted as revenue for 2017. All fund balances are restricted for capital improvements within the community.

| <u>Account Number</u> | <u>Description</u>                          | <u>Detail Description</u> | <u>Actual History</u> |                | <u>2016 Budget</u> | <u>2016 Estimate</u> | <u>2017 Budget</u> |
|-----------------------|---|---------------------------|-----------------------|----------------|--------------------|----------------------|--------------------|
|                       |   |                           | <u>2014</u>           | <u>2015</u>    |                    |                      |                    |
| 96<br>0               | Cash In Lieu of Land Fund<br>Administration |                           |                       |                |                    |                      |                    |
|                       | <b>Interest Income</b>                      |                           |                       |                |                    |                      |                    |
| 96 00 000 450100 0000 | Investment Income                           |                           | -                     | 100            | 50                 | 50                   | 100                |
|                       | <b>Interest Income</b>                      |                           | -                     | <b>100</b>     | <b>50</b>          | <b>50</b>            | <b>100</b>         |
|                       | <b>Miscellaneous Income</b>                 |                           |                       |                |                    |                      |                    |
| 96 00 000 485250 0000 | Cash In Lieu Of Land                        |                           | 64,196                | 131,145        | 40,000             | 17,803               | 20,000             |
|                       | <b>Miscellaneous Income</b>                 |                           | <b>64,196</b>         | <b>131,145</b> | <b>40,000</b>      | <b>17,803</b>        | <b>20,000</b>      |
| <b>Revenue Total</b>  |   |                           | <b>64,196</b>         | <b>131,245</b> | <b>40,050</b>      | <b>17,853</b>        | <b>20,100</b>      |

| Account Number        | Description                       | Detail Description                           | Actual History    | Actual History    | 2016 Budget       | 2016 Estimate     | 2017 Budget        |
|-----------------------|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|--------------------|
|                       |                                   |  | 2014              | 2015              |                   |                   |                    |
| <b>880</b>            | <b>Maryknoll Park Capital</b>     |  |                   |                   |                   |                   |                    |
| 96 00 880 575110 0000 | Maryknoll Park Improvements       | Pond Repair                                  | -                 | -                 | 40,315            | 40,315            | -                  |
| 96 00 880 575110 0000 | Maryknoll Park Improvements       | Picnic Shelter                               | -                 | -                 | 50,000            | 50,000            | -                  |
| 96 00 880 575110 0000 | Maryknoll Park Improvements       | Naturalize Detention Area                    | -                 | -                 | 15,000            | 15,000            | -                  |
| 96 00 880 575110 0000 | Maryknoll Park Improvements       | (2) Additional Platform Tennis Courts        | -                 | -                 | -                 | -                 | 25,000             |
|                       | <b>Capital</b>                    |  | -                 | -                 | <b>105,315</b>    | <b>105,315</b>    | <b>25,000</b>      |
| <b>885</b>            | <b>Newton Park Capital</b>        |  |                   |                   |                   |                   |                    |
| 96 00 885 575110 0000 | Newton Park Improvements          | Athletic Field Lighting                      | -                 | -                 | -                 | -                 | 125,000            |
|                       | <b>Capital</b>                    |  | -                 | -                 | -                 | -                 | <b>125,000</b>     |
| <b>940</b>            | <b>Village Green Park Capital</b> |  |                   |                   |                   |                   |                    |
| 96 00 940 575110 0000 | Village Green Improvements        | 2016 - Shade Structures; 2017 - Tennis Court | -                 | -                 | 28,000            | 30,628            | 55,000             |
|                       | <b>Capital</b>                    |  | -                 | -                 | <b>28,000</b>     | <b>30,628</b>     | <b>55,000</b>      |
| <b>Expense Total</b>  |                                   |  | -                 | -                 | <b>133,315</b>    | <b>135,943</b>    | <b>205,000</b>     |
| <b>96</b>             | <b>Cash In Lieu of Land Fund</b>  |  | <b>64,196</b>     | <b>131,245</b>    | <b>(93,265)</b>   | <b>(118,090)</b>  | <b>(184,900)</b>   |
| <b>Revenue Total</b>  |                                   |  | <b>13,272,051</b> | <b>15,523,027</b> | <b>18,289,333</b> | <b>18,027,270</b> | <b>16,712,448</b>  |
| <b>Expense Total</b>  |                                   |  | <b>12,420,295</b> | <b>15,710,828</b> | <b>19,181,601</b> | <b>18,041,813</b> | <b>18,028,537</b>  |
| <b>Grand Total</b>    |                                   |  | <b>851,756</b>    | <b>(187,801)</b>  | <b>(892,268)</b>  | <b>(14,542)</b>   | <b>(1,316,088)</b> |