



**GLEN ELLYN
PARK DISTRICT**



2018 BUDGET

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, 2017

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, 2018, has been prepared and is presented for your review in preparation of the Board meeting on October 17, 2017. 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 12, 2017.

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 2018 budgets, departments were also asked to provide estimates for 2017 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 2017 with five months left is a challenge; however, projections in July are more accurate than when the 2017 budget was compiled in 2016. These projections will be instrumental in the planning process for 2018. Lastly, 2017 projections could signify whether a need exists for an amended 2017 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 2017 numbers as well as the proposed 2018 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2018 capital project plan. At the September 19, 2017 strategic planning session, staff presented an updated five-year capital projects plan for 2018 through 2022. 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 the 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 chargebacks resulted in over \$500,000, 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 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 2017 and 2018 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 (2017) and the proposed budget (2018) 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 12, 2017 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2018 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Superintendent of Finance & Personnel.

Glen Ellyn Park District

Financial Calendar

August 2017

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

September 2017

Workshop Meeting: September 5, 2017

- 'Budget Assumptions' discussion

Regular Meeting: September 19, 2017

- Strategic Planning Session

* Department Heads meet with Executive Director to discuss initial budget submittals (Sep. 21st and 22nd)

* Superintendent of Finance compiles amended budget requests and meets with Executive Director (Sep. 29th)

October 2017

Workshop Meeting: October 3, 2017

- Goals & Objectives Discussion (2017 & 2018)
- Discuss 2017 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

*Budget draft to be delivered to the Board (October 13th)

Regular Meeting: October 17, 2017

- Budget discussion
- Board approves tentative 2018 Budget & Appropriation Ordinance and displays for Public Viewing

November 2017

Regular Meeting: November 14, 2017

- Public Hearing (if needed) & formal adoption of the 2017 Tax Levy
- Budget discussion (continued)

December 2017

Regular Meeting: December 12, 2017

- Public hearing & formal adoption of the 2018 Budget & Appropriation Ordinance

January 2018

Tentative approval of the Amended 2017 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 9th)

February 2018

Public hearing & formal adoption of the Amended 2017 Budget & Appropriation Ordinance (Feb. 20th)

* *Not a Board agenda item*

If needed

Glen Ellyn Park District 2018 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2017)	Staff recommendations for Operating Assumptions for 2018 Budget preparations
A. Full-Time Staff Increases: <ul style="list-style-type: none"> • Methods to be used for pay increases • Examples: Merit Pool, CPI Only, CPI + Merit 	<ul style="list-style-type: none"> • 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 2017 was approximately 2%. 	<ul style="list-style-type: none"> • Maintain current budgeting practice to allow the Executive Director the necessary budget flexibility.
B. Salary Pay Scales <ul style="list-style-type: none"> • Updated position pay ranges 	<ul style="list-style-type: none"> • Board consensus was against hiring an independent third-party consultant to conduct a salary and benefit study for 2017. 	<ul style="list-style-type: none"> • 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 2018.
C. Staffing Changes <ul style="list-style-type: none"> • Staffing increases • Staffing reductions • Hiring freezes 	<ul style="list-style-type: none"> • The Park District added one full-time Recreation Supervisor in 2017 in order to provide the support level necessary to sustain the growth in district-wide programming. Over the years, staffing levels have remained consistent or been reduced. Since 2012, full-time staff has been reduced from 33 to 28. Additionally, other full-time positions have been reassigned to provide improved efficiencies. 	<ul style="list-style-type: none"> • Staff recommends adding one additional full-time employee in the Parks Department in order to provide needed coverage of special events, tournaments, rentals, block party wagon deliveries, band shell set up, etc. Over the years, responsibilities and expectations of the department have increased while staffing has remained consistent or reduced.
D. Employee Insurance <ul style="list-style-type: none"> • Coverage changes 	<ul style="list-style-type: none"> • Staff will continue to look at cost saving opportunities. PDRMA requires a 1-year notice to terminate from the program membership. 	<ul style="list-style-type: none"> • PDRMA is currently reviewing plan options for 2018. Premiums are typically determined in October each year.
E. Capital Projects <ul style="list-style-type: none"> • 3-Year Capital Projects Plan • Long-Range Capital Projects Plan 	<ul style="list-style-type: none"> • Staff prepared a long-range Capital Projects Plan during the 2017 budget process. 	<ul style="list-style-type: none"> • Staff is preparing a 5-Year Capital Projects Plan in preparation for the upcoming strategic planning session scheduled for September 19, 2017.

Glen Ellyn Park District

2018 Budget Assumptions (continued)

F. Overall Budget Financial Goals <ul style="list-style-type: none"> • Provide a balanced operating budget • Stabilize fund balances over a 3-5 year period • Provide a target operating budget surplus 	<ul style="list-style-type: none"> • Continue towards meeting & maintaining Fund Balance policy requirements • Continue driving program profitability • Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs. 	<ul style="list-style-type: none"> • Continue towards meeting & maintaining Fund Balance policy requirements • Continue driving program profitability • Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs.
G. Change in Services <ul style="list-style-type: none"> • Increase • Decrease • No Change 	<ul style="list-style-type: none"> • Continue implementation of various software • Continue to review program offerings to increase services of the Park District 	<ul style="list-style-type: none"> • Continue to review program offerings to increase services of the Park District .
H. Use of Operating and Capital reserves	<ul style="list-style-type: none"> • Capital Projects and Asset Replacement Fund reserves to fund 2017 Capital Projects 	<ul style="list-style-type: none"> • Utilize Board comments and feedback from the long-range capital project plan that will be discussed at the strategic planning session on September 19, 2017.

2017 Goals and Objectives (Updated)

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. (On-going, 2017) **Update: Partnered with a new organization, Glen Ellyn Mom's Village, on several marketing initiatives and trades. Partnered with Charlie's Corner Foundation on the new Glow in the Park Lantern Walk. Continue to leverage sponsors to increase marketing and promotion of events/programs as well as funding improvements to the events as well.**
- Continue involvement and membership with 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, 2017) **Update: Several different staff members belong to community organizations and service clubs creating potential opportunities for networking, collaboration and marketing. Examples of outcomes include the renovation of Prairie Path Park done in partnership with Glen Ellyn Rotary, GEPD Library and Village of Glen Ellyn Environmental Commission and the annual fish release at Lake Foxcroft and Lake Ellyn with the DuPage Kiwanis and the Glen Ellyn Kiwanis Clubs.**
- Continue the citizen advisory committees including Ackerman Sports and Fitness Center, Citizens' Finance Committee and Environmental Committee and develop an athletic advisory committee. (Ongoing, 2017) **Update: The advisory committees continue to meet several times each year. Staff is in the preliminary stage of coordinating and planning with athletic stakeholders to possibly schedule an initial meeting in December 2017/ January 2018.**

Enhance Recreation program portfolio and opportunities

- Determine year-round use of new Park District 15 passenger bus to coordinate local trips, as well as longer stay trips. Develop family trips in addition to the adult and senior trips. Pursue sporting event group trips such as the Cubs, Bulls and Blackhawks. (Ongoing, 2017) **Update: Bus was purchased and in use for several new trips both local**

and longer distance; increased the number of trips offered for fall 2017 and will continue into 2018.

- Reorganize recreation department responsibilities focusing on workload balance, and creating specialty focus areas within the positions such as a Soccer Recreation Supervisor overseeing all soccer related programs throughout the year. Continue to expand the successful programs generating increased participation and net revenue while also developing new programs and events. Goals include high school intramurals, active adults, and south of Roosevelt Road. (February 2017) **Update: One additional Recreation Supervisor was hired in February 2017 to assist the entire department with workload balance and distribution focusing primarily on athletic programs and events. New athletic programs included a new pre-k soccer league, champions basketball academy, youth volleyball program while also increasing quality and participation established sports including house soccer, travel softball and baseball, field hockey basketball, instructional programs and Cheerleading. A part-time (non-benefited) Recreation Assistant was also hired to assist with day to day operations in general recreation program areas, special events and trips. The Park District inventory of complimentary and community wide events is quite substantial.**
- Review food operations to increase and improve opportunities and services including outside concessionaires, food trucks, etc. Also coordinate repurposing of upper concession stand at Ackerman Park converting it to possible storage for outdoor sports, park maintenance needs and soccer administration. (April 2017) **Update: Food truck secured during spring 2017 and plans are being made to schedule a food truck for fall to make them a regular addition to Ackerman Park during well attended events and programs. Additionally, in collaboration with Glen Ellyn Chamber of Commerce, the number of food trucks in attendance increased from four (4) in 2016 to 16 in 2017. Upper concession stand was converted and repurposed for soccer program storage and usage.**
- Increase and expand special events through partnerships/sponsorship opportunities, such as Pumpkin Fest Flotilla; Chocolate, Cheese and Wine Tasting; and other new events. (Ongoing, 2017) **Update: Second Annual Pumpkin Fest was continued, the Chocolate event was moved to February 2018; new events included Moonlight Golf at Maryknoll Park, Glow in the Park Lantern Walk, Father/Son Fall Fishing Picnic, July 4th raffle for private use of new Fishing dock on Lake Ellyn. Additional activities were also**

added to Family Fun Night (Photo booth and mechanical rides), Movies in the Park (crafts and games before the movie), to name a few.

- Expand athletic programs 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) **Update: Introduced new contractual service providers to offer different sports activities during the day.**
- Research cutting edge fitness trends and classes while staying abreast of surrounding competitors of ASFC. Expand fee based fitness classes. Increase personal trainers and instructors to keep up with demand and prepare for other opportunities. (February, 2017) **Update: Offered a variety of fee based specialty classes including: TRX, Zumba for Kids, Zumbathon, Boot Camp classes for kids and adults, youth rock climbing class, belay classes, and scouting merit badge rock climbing classes. Pickleball lessons were added with private lessons now offered by the Park District Tennis Pro. Personal trainers offered new Breakthrough Workout programs, Weight Loss boot camps and Nutritional clinics. The insurance-based Silver Sneakers program currently popular at Ackerman SFC was added to the fitness center at Spring Avenue Recreation Center.**
- Continue to move special events to 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) **Update: Completed. Events are more strategically and geographically staged throughout the entire District**

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) **Update: Ongoing. Staff met with several different College of DuPage personnel to better understand what the college has to offer the community and how we can partner in the future. To date, we have set up trips to the MAC for our seniors in the new Park District bus. An attempt to coordinate a canoe lesson program at Lake Ellyn was determined to be logistically impossible for them. We will continue our efforts to use this valuable community resource.**

- Expand outdoor nature programs with Forest Preserve staff throughout the year at both parks and Forest Preserve locations. (May, 2017) **Update: The Park District worked with DuPage County Forest Preserve staff to offer a special event Winter Adventure Day as a jointly offered program at Hidden Lake (ice fishing, archery, geocaching and snowshoeing if there is snow). Also, a series of free nature walks has been offered at multiple places around town. Site stewards/managers from the DuPage County Forest Preserve, the Village of Glen Ellyn, and the Park District provide an overview of their perspective areas during the nature walk.**
- Update and renew Agreement with Glen Ellyn Platform Tennis Club up for renewal in March, 2017. Develop plan, timeline and program enhancements for possible addition of two (2) new platform tennis courts. (February, 2017) **Update: Completed as both an agreement has been completed and court expansion is nearly complete.**
- Update Park District ordinances and develop a collaborative Community Service Officer program with the Glen Ellyn Police to increase the monitoring and patrol of Park District property during the summer months (March, 2017) **Initial conversations with Police were constructive but police had other priorities including the opening of the new police station and had to defer further discussions. We will revisit and see if there is any interest on partnering as increased oversight of District assets and properties could be helpful.**

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) **Update: Deferred to 2018. Increased district programming and schedule conflicts created limited availability in 2017. New baseball tournament offered with Seminole Sports; continued our popular DeMarini and Game Day tournaments.**
- Meet with local ActiveNet user groups to share ideas and procedures, learn how other agencies are using the software and discussing shared issues and troubleshooting. (December, 2017) **Update: Ongoing –Staff attends the ActiveNet user group meetings and reports back to staff on changes, questions and improvements.**
- 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) **Committee was established and provided technical support and direction for the recent i.t. improvements. Committees disbanded upon successful completion of the project.**

- Research and develop new picnic / shelter permit policies and procedures for all parks throughout the District. (March, 2017) **Update: Complete and implemented with recently revised and approved Park District ordinances.**
- 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: Complete and feedback regarding the more flexible schedule is positive and appreciated.**
- 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) **Update: Deferred due to the unforeseen resignation of the previous facility manger. Will work with new management staff to research and formulate a recommendation.**
- Create a referral program for fitness members at Ackerman Sports and Fitness Center including a “Reward the Matters” program, adding a line to registration form, create more marketing ways to promote the program and in general creating more customer awareness. Seek out businesses to promote memberships. (September, 2017) **Update: Program is in place and will be evaluated by new management staff.**
- 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, 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) **Update: Complete, will also re-visit and expand in 2018 with new Manager/Assistant Manager.**

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, website updates, signage/information centers at high traffic facilities, consistent use of local media services and social media (On-going, 2017) **Update: Ongoing. New information centers were introduced at both Ackerman SFC and Sunset Pool.**
- 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) **Update: Complete/Deferred. A new sponsorship kit was mailed at the end of 2016 with reminder postcards sent throughout 2017. To date, the Marketing Department has raised almost \$14,000 in sponsorship and advertising revenue for 2017 events/programs. Opportunities have been re-evaluated for 2018 and a new kit will be sent in October/November 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) **Update: Complete/Ongoing. The Park District expanded its use of video marketing by livestreaming events such as Jazz in the Park, Lake Ellyn Cardboard Regatta and 2K for Kids Fun Run. Additional video was captured of both the Regatta and Glow in the Park Lantern Walk for use in 2018. Approximately 100 “photo shoots” of programs, events and facilities have taken place as of September 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) **Update: Ongoing. The Marketing Department is working with staff on developing a quarterly volunteer opportunities newsletter. A new form on the website has been successful in capturing interested parties. A large 24” x 36” poster was created to promote restoration work days, which was posted at District facilities and in the kiosk at Churchill Park. A volunteer ad was introduced into the Park District Activity Guides.**
- 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) **Update: Complete/Ongoing. The Marketing Department has produced over 40 pieces of content to date. In addition to standard**

press releases, articles were created to focus on specific programs (e.g. adult dance classes) which feature interview with participants and staff, follow-ups to successful seasons and more.

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) **Update:** Ongoing. Fees were adjusted for 2017 with increase for deck rental use and minimal increases for facility rental use post renovation. Additionally, expanded marketing efforts were implemented to coincide with the Boathouse restoration particularly towards the wedding and bridal industry.

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) **Update:** All 2017 major capital improvement projects have been completed, with the exception of the Maryknoll Platform Tennis Courts, which is due to be completed by the end of October. Please note: The Newton Park Athletic Field Lighting project was canceled and we are still waiting to receive the IGIG Grant funds for renovating the ASFC Parking Lot.
- 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. **Update:** Progress has been made and will continue into 2018. 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.
 - 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. **Update:** Completed Staff has direction and understands the expectations of their on-call duties. The rotating, two (2) week on-call shifts program is working extremely well and staff does not see a need to make any changes at this time.

- 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. **Update: The Lake Ellyn Operating Procedures Manual has been updated since the major lake improvements that took place in 2016. The Preferred Vendors List has been updated. The Glen Ellyn Police and Fire Departments have been notified as to the changes in the Park District's on-call procedures and they have been very helpful in the transition process. Staff will continue working on emergency procedure manuals for all the facilities.**

- 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. **Update: The emergency contact lists have recently been updated and the alarm companies have been notified. Many of the contacts and phone numbers were outdated. Staff will continue to research combining of the District's alarm system needs into one service provider. Some of the alarm systems are proprietary, making the transition difficult.**

- 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) Update: **Very preliminary conversations have been had regarding way-finding signage that would benefit both the Village and the Park District. There have also been some discussions regarding Park District and Village property anomalies.**
- 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. Update: **While still in its infancy, the Environmental Advisory Committee has made good progress and has clear direction. Topics discussed at the EAC meetings include: recruitment of new volunteers, potential collaborations (Village, C.O.D., etc.), recycling efforts, DuPage Monarch Project, and the Pesticide Free Park Pilot Program. One of the more challenging topics is the marketing of environmental practices to the public. Many times, our environmental events are attended by the same people, essentially “preaching to the choir”. A future goal for the EAB is to get the word out and encourage residents, clubs, organizations, etc. to get involved and participate more in environmentally friendly 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. Update: **The Park District has been utilizing the IPM approach for several years and we have been able to maintain our properties at or above the same level of quality that we’ve seen in the past, but with less reliance on chemical pesticides. Staff evaluates turfgrass and other greenspace areas three (3) times a year to determine if there is a need for pesticides, fertilizer, aerating, overseeding, topdressing, etc. Many times, areas are in good condition and there is no need to treat with chemical pesticides or fertilizers.**

2018 Goals and Objectives (proposed)

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. (On-going, 2018)
- Continue involvement and membership with 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 other local organizations. (On-going, 2018)
- Continue collaboration with the District's Advisory Committees including: the Ackerman Sports and Fitness Center, Citizens Finance Committee, Environmental Committee and Athletic Advisory Committee. (Ongoing, 2018)
- Work with the local School Districts 41, 87 and 89 to improve communication of Park District athletic programs to students and their families. (Ongoing, 2018)
- Discuss with other local governmental agencies on potential opportunities of collaboration and partnerships which would maximize public assets and be beneficial to the tax payer (ongoing, 2018)
- Solidify the Friend of Glen Ellyn Parks Foundation with the goal of increasing District awareness, increasing scholarship opportunities and contributing towards specifically identified projects in partnership with the Park District. (ongoing, 2018)

Enhance Recreation program portfolio and opportunities

- Continue to expand the successful programs generating increased participation and net revenue while also developing new programs and events. Goals include development and expansion of high school and adult leagues (soccer, basketball, volleyball), running fitness challenge, fencing, curling, pickleball, high school and women's platform tennis

and increased presence south of Roosevelt Road. Also, improvement and expansion of soccer opportunities for both house league and travel (Ongoing, 2018)

- Continue to expand and improve special events through partnerships and sponsorship opportunities, such as Pumpkin Fest Flotilla; Chocolate, Cheese and Wine Tasting; Glow in the Park Lantern Event, Fishing and Boating events and other new events. Review special events timeline for when events are offered throughout the year. (Ongoing, 2018).
- Update and refine strategic plan for the Ackerman Sports and Fitness Center including: update of asset inventory of cardio fitness equipment; upgrade of fitness center design to enlarge stretch and warm up area; review of the fitness hours of operations; development of timeline for capital project completion; develop membership survey for analysis and implementation of changes where needed. (Fall, 2018)
- Continue efforts to offer special events at various parks and neighborhoods throughout the Park District. Continue the Commissioner Meet and Greet special events at two parks during the summer months. (August, 2018)
- Establish committee to plan and coordinate events, activities and budgets for the 100-year celebration of the Park District in 2019. (February, 2018)
- Work to revise/expand while stabilizing the dance program potentially through cooperative agreements with private dance companies and surrounding park districts. (March, 2018)
- Continue to offer and expand adult classes, programs and trips including increased partnerships with other Park Districts and agencies throughout the year. (Ongoing, 2018)

Seek additional opportunities for intergovernmental initiatives 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, tours, concerts and adult offerings. (April, 2018)

- With the addition of two platform tennis courts, develop increased programming of the facility including expanded house league, increased opportunities for women and formulation of youth programs. Additionally, negotiate a renewed agreement with Glen Ellyn Platform Tennis Club (Fall, 2018)
- Update and review Agreement with Anima Glen Ellyn Children’s Chorus, up for renewal in August 2018. Re-evaluate rental fees for office and rehearsal space. Also review opportunities of expanded partnerships, collaborative programming and assistance for promotion of Anima’s activities (June, 2018)
- Evaluate and review current Lease Agreement with Hard Gainers located at the Ackerman Sports and Fitness Center prior to year three renewal timeline. (April, 2018)

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, 2018)
- Continue to seek special event opportunities and activities at Maryknoll Park. (Fall, 2018)
- Increase the use of information functions in ActiveNet software, as well as the Park District website, to include required forms for general programs and camps such as Safety village, Imagination Station, Contractual Camps, Preschool Camps, and Adventure Time. (February, 2018)
- 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, 2018)
- Review and update Athletic Committee By-laws (October, 2018)
- Update and revise strategic plan for Sunset Pool to include: annual assessment of membership fees, addition of new programs and special events, expansion of Gator

swim team program into late July and August, revamp swim lesson program, improve operational policies and procedures for better personnel management, streamline customer service procedures, revise/condense operational manuals, develop staff incentives and teamwork activities to improve staff morale. (June, 2018)

Increase Glen Ellyn Park District exposure to the community

- Continue to promote the Park District through a multi-media based public information program including but not limited to: monthly e-blasts, program reminders, website updates, signage/information centers at high traffic facilities, consistent use of local media services and social media. (Ongoing, 2018)
- Expand sponsorship and advertising opportunities to include Gators swim team program, athletic programs such as Lakers Soccer and the Glen Ellyn Lightning Club, in addition to existing events/programs. (January, 2018)
- Continue to expand the use of video marketing including specific videos geared for promoting our personal trainers and racquet sports. (September, 2018)
- Introduce new quarterly volunteer opportunities newsletter. Work with staff to develop timelines and sign-up information for Restoration Work Days, athletics, special events, and photography. (January, 2018)
- Plan new marketing initiatives for the Glen Ellyn Park District's 100-year anniversary. New marketing to include a 100-year logo design and interactive elements. (December, 2018)
- Work with Ackerman SFC staff to rebrand the facility with specific focus areas to include the front desk, birthday party room and gymnasium hallway. (April, 2018)
- Expand the use of creative contests to promote District facilities, specifically Holes & Knolls Mini Golf, Splash pad, Sunset Pool, and Ackerman SFC. In addition, work with Naturalist on new seasonal "outdoor bingo" to encourage users to head to the parks. (October, 2018)

- Research the costs and option for new park signage for Maryknoll Park and Ackerman Park to increase marketing and promotional opportunities for the entire District. Both locations have exposure to significant vehicle traffic (May, 2018)

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

- Survey surrounding Park Districts and rental facilities for comparison rates, venue amenities, rental packages and plans in preparation for the development of the Lake Ellyn Boathouse Business plan. Prepare business plan prior to 2019 budget process to be implemented with 2019 rental season. (September, 2019)

Maintain and improve Glen Ellyn Park District Properties and Parks

- Ensure that all 2018 capital improvement projects are done properly, on time, and at or below budgeted costs. (ongoing, 2018)
 - 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 Improvements, Churchill Park Rebuild Access Road, Lake Ellyn South Shoreline Sidewalk, MSRC Playground Replacement, MSRC Facility Improvements, President's Park Playground Replacement, Spalding Park Shade Structure, and Village Green Park Drainage Improvements.
 - Engage a consultant to begin the planning process for Ackerman Park improvements which would begin to be implemented in late 2018 and 2019.
- Research and develop a neighborhood park improvement plan that identifies the needs of the local community, while addressing maintenance and park equipment deficiencies. (September, 2018)
 - Review inventory and assess park equipment to determine maintenance requirements.
 - Create neighborhood park surveys and distribute to the local community and assess the needs and wants.

- Schedule neighborhood park improvements to coincide with the playground replacement plan. When a neighborhood park playground is due for replacement, then the entire park should receive improvements.
- Expand use of third party contractor to maintain curb appeal items within parks in a more timely and efficient manner
- Identify areas within the Park District that could be enhanced with environmental best management practices (BMP's) that encourages conservation. For example: The Prairie Path Park Rain Garden or the Lake Foxcroft Sustainable Garden. (October 2018)
 - Research and determine which parks would be good candidates for environmental BMP's. Ideally, these locations would be evenly spaced throughout the Park District.
 - Utilize the Environmental Advisory Committee as a resource to help determine which environmental BMP projects would be suitable and/or feasible to construct in the Park District.
 - Create a budget and a timeline for environmental BMP improvements.
 - As the District continues the process of improving and repairing its parking lots over the next several years, when doing so, include opportunities that would also improve stormwater management and mitigation. This could include the use of permeable pavers, rain gardens, curb cuts, etc.
- Establish a cooperative purchasing and bidding of contracted services agreement with the Village of Glen Ellyn. Consider partnering with the Village on concrete, paving, tree work, and other contracted services. Specific projects could include ASFC parking lot and Lake Ellyn south end path. Combining Park District and Village projects will expand the overall scope of projects, which will be more appealing to contractors and will lead to greater cost savings. (April 2018)
 - Meet with Village staff to see if they are agreeable to cooperative purchasing.
 - Determine the each other's role in the bid process, contractor scope review, awarding of contracts, and construction oversight.
 - Meet with Village staff annually to determine cooperative purchasing opportunities for the following construction season.
- 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

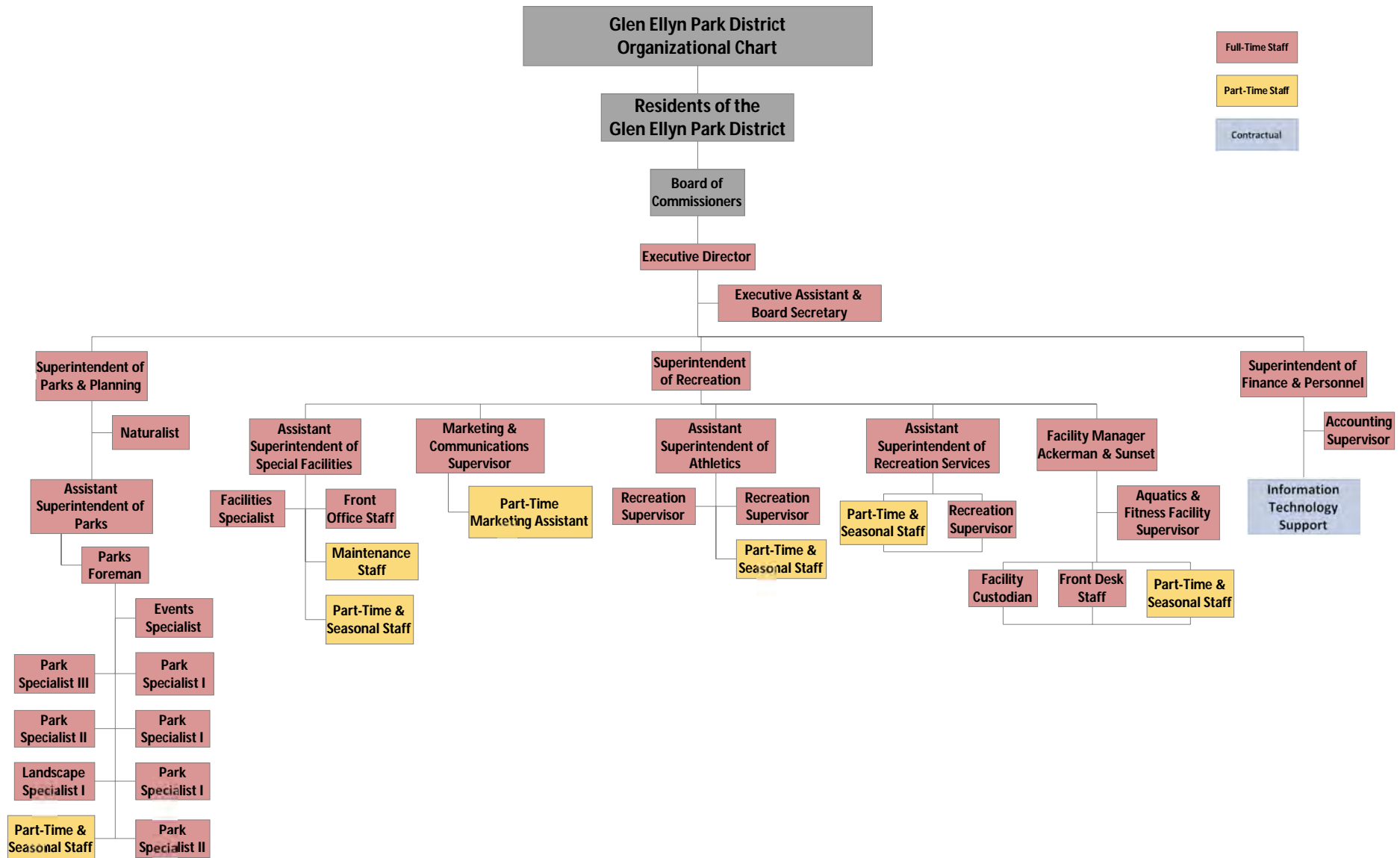
Park/Great Western Trail, Central Business District/Prairie Path, Sunset Pool, the Glen Ellyn Library, Village Hall, and other Glen Ellyn parks and attractions. (September, 2017)

- 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)
- 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.



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 17-05
A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR
BEGINNING JANUARY 1, 2018 AND ENDING DECEMBER 31, 2018

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2018 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 12, 2017, 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 SEVENTEEN MILLION SEVEN HUNDRED SEVENTY THOUSAND SEVEN HUNDRED NINETY-EIGHT DOLLARS (\$17,770,798) 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, 2018 and ending December 31, 2018.

Section 2.

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,178,674	\$ 1,355,475
Contractual Services	220,392	253,450
Materials & Supplies	184,700	212,405
Equipment	14,800	17,020
Building & Landscaping	103,500	119,025
Insurance	186,400	214,360
Employment Expenses	472,500	543,375
Utilities	51,150	58,823
Miscellaneous	150,904	173,540
 Total amount Budgeted-Corporate Fund	 2,563,020	
Total amount Appropriated-Corporate Fund		2,947,473

II. The amount Budgeted and Appropriated for Recreation Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 2,693,857	\$ 3,097,936
Contractual Services	1,587,244	1,825,330
Materials & Supplies	623,732	717,292
Equipment	30,400	34,960
Building & Landscaping	13,425	15,439
Employment Expenses	574,700	660,905
Utilities	551,100	633,765
Miscellaneous	2,590,308	2,978,854
Total amount Budgeted-Recreation Fund	8,664,766	
Total amount Appropriated-Recreation Fund		9,964,480
III. The amount Budgeted and Appropriated for Bond and Interest Expense:	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$ 1,159,900	\$ 1,333,885
Total amount Budgeted-Bond and Interest Fund	1,159,900	
Total amount Appropriated-Bond and Interest Fund		1,333,885
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	\$ 568,104	\$ 653,320
W.D.S.R.A. Contribution and Accessibility Improvements		
Total amount Budgeted-Special Rec. Fund	568,104	
Total amount Appropriated-Special Rec. Fund		653,320
V. The amount Budgeted and Appropriated for Asset Replacement Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Equipment	\$ 354,000	\$ 407,100
Miscellaneous	785,000	902,750
Total amount Budgeted Asset Replacement Fund	1,139,000	
Total amount Appropriated Asset Replacement Fund		1,309,850

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 1,143,900	\$ 1,315,485
Miscellaneous	104,179	119,806
Total amount Budgeted Capital Improvement Fund	1,248,079	
Total amount Appropriated Capital Improvement Fund		1,435,291

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 110,000	\$ 126,500
Total amount Budgeted Capital Improvement. Fund	110,000	
Total amount Appropriated Capital Improvement. Fund		126,500

SUMMARY

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 2,563,020	\$ 2,947,473
Recreation Fund	8,664,766	9,964,480
Bond and Interest Fund	1,159,900	1,333,885
Special Recreation Fund	568,104	653,320
Asset Replacement Fund	1,139,000	1,309,850
Capital Projects Fund	1,248,079	1,435,291
Cash in Lieu of Land	110,000	126,500
Total Estimated Expenditures	\$ 15,452,868	\$ 17,770,798

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: | \$ 5,116,887 |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is: | \$ 15,429,447 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$ 17,770,798 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is: | \$ 2,775,535 |
| 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: | \$ 2,575,535 |
| (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: | \$ 5,144,738 |

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. 17-04
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2017
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 FIVE MILLION, TWO HUNDRED THOUSAND, FIVE HUNDRED NINETY TWO (\$5,200,592), 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 2017, 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 2017: \$ 1,887,000

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 2017: \$ 1,126,692

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 2017: \$ 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 2017: \$ 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 2017: \$ 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 2017: \$ 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 2017:

\$ 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 2017:

\$ 1,155,900

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 2017:

\$ 686,000

Total Amount Levied for 2017:

\$ 5,200,592

Summary of the 2017 Tax Levy:

Corporate Expenses	\$ 1,887,000
Recreation Expenses	1,126,692
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	1,155,900
Joint Agreement Recreation Programs for the Handicapped Expenses	686,000

Total Amount Levied for 2017:

\$ 5,200,592

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 _____, 2017.

ATTEST:

Secretary of said Park District

(SEAL)

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



Expanded Fund Balance Recap Report

2017 Estimated Projections

Fund #	FUND NAME	12/31/2016 Audit	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2017 Fund Balance	2017 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	972,208	2,266,660	(76,874)	2,189,786	2,299,797	(77,374)	2,222,423	939,071	(33,137)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,946,371	7,917,347	(469,145)	7,448,202	7,852,684	(1,760,997)	6,091,686	2,011,034	64,663
	Assigned - Sports Programs	417,732	-	-	-	-	-	-	417,732	-
	<i>Total Operating Budgets</i>	3,536,311	10,184,007	(546,019)	9,637,988	10,152,481	(1,838,371)	8,314,109	3,567,837	31,526
										Operating Transfers to Capital Funds 1,293,352
										Operating Expenditures in Capital Funds (66,884)
										Change in Operating Funds Net of Transfers to Capital Budgets 1,257,994
<i>Capital Budgets</i>										
45	Debt Service	2,708	2,458,909	-	2,458,909	2,448,852	(1,000)	2,447,852	12,765	10,057
55	Special Recreation	393,944	632,260	-	632,260	582,641	-	582,641	443,563	49,619
85-00-000	Asset Replacement Fund	258,539	1,174,000	(1,099,000)	75,000	1,415,000	(1,415,000)	-	17,539	(241,000)
85-10-000	Assigned - Vehicles & Equipment	330,076	171,167	(169,167)	2,000	51,000	-	51,000	450,243	120,167
85-30-100	Assigned - Ackerman	159,022	100,000	(100,000)	-	103,884	-	103,884	155,138	(3,884)
85-30-300	Assigned - Maryknoll	50,000	25,000	(25,000)	-	40,000	-	40,000	35,000	(15,000)
94	Capital Improvements - Non-Referendum	566,450	1,531,476	(1,415,000)	116,476	1,906,752	(99,815)	1,806,937	191,174	(375,276)
96	Cash in Lieu of Land	303,261	45,367	-	45,367	105,000	-	105,000	243,628	(59,633)
	<i>Total Capital Budgets</i>	\$ 2,064,000	\$ 6,138,179	\$ (2,808,167)	\$ 3,330,012	\$ 6,653,129	\$ (1,515,815)	\$ 5,137,314	\$ 1,549,049	\$ (514,951)
	Grand Totals	5,600,311	16,322,186	(3,354,186)	12,967,999	16,805,610	(3,354,186)	13,451,424	5,116,887	(483,424)



Expanded Fund Balance Recap Report

2018 Budget

Fund #	FUND NAME	Estimated 12/31/2017 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2018 Fund Balance	2018 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate Restricted - Working Cash	939,071 200,000	2,272,630 -	(78,530) -	2,194,100 -	2,563,020 -	(102,374) -	2,460,646 -	648,681 200,000	(290,390) -
20	Recreation Assigned - Sports Programs	2,011,034 417,732	8,311,358 -	(503,259) -	7,808,099 -	8,664,766 -	(2,271,767) -	6,392,999 -	1,657,627 417,732	(353,407) -
	<i>Total Operating Budgets</i>	3,567,837	10,583,988	(581,789)	10,002,199	11,227,785	(2,374,141)	8,853,644	2,924,040	(643,797)
										Operating Transfers to Capital Funds Operating Expenditures in Capital Funds
										1,793,352 (80,284)
										Change in Operating Funds Net of Transfers to Capital Budgets
										1,069,271
<i>Capital Budgets</i>										
45	Debt Service	12,765	1,156,900	-	1,156,900	1,159,900	(1,000)	1,158,900	9,765	(3,000)
55	Special Recreation	443,563	635,436	-	635,436	568,104	-	568,104	510,895	67,332
85-00-000	Asset Replacement Fund	17,539	1,609,000	(1,574,000)	35,000	785,000	(785,000)	-	841,539	824,000
85-10-000	Assigned - Vehicles & Equipment	450,243	213,531	(173,531)	40,000	259,000	-	259,000	404,774	(45,469)
85-30-100	Assigned - Ackerman	155,138	125,000	(125,000)	-	95,000	-	95,000	185,138	30,000
85-30-300	Assigned - Maryknoll	35,000	25,000	(25,000)	-	-	-	-	60,000	25,000
94	Capital Improvements - Non-Referendum	191,174	1,060,092	(785,000)	275,092	1,248,079	(104,179)	1,143,900	3,187	(187,987)
96	Cash in Lieu of Land	243,628	20,500	-	20,500	110,000	-	110,000	154,128	(89,500)
	<i>Total Capital Budgets</i>	\$ 1,549,049	\$ 4,845,459	\$ (2,682,531)	\$ 2,162,928	\$ 4,225,083	\$ (890,179)	\$ 3,334,904	\$ 2,169,425	\$ 620,376
	Grand Totals	5,116,887	15,429,447	(3,264,320)	12,165,127	15,452,868	(3,264,320)	12,188,548	5,093,465	(23,421)



Fund Balance Policy Minimum /Maximum Targets

<u>Fund Type</u>	<u>Fund #</u>	<u>FUND NAME</u>	<u>2018 Expenditures Net of Transfers</u>	<u>Estimated 12/31/2018 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	2,460,646	648,681	-	648,681	615,161	1,230,323	YES
S	20	Recreation	6,392,999	1,657,627	1,657,627	-	1,598,250	None	YES
<i>Capital Budgets</i>									
D	45	Debt Service (1)	1,158,900	9,765	9,765	-	-	45,450	YES
S	55	Special Recreation	568,104	510,895	510,895	-	142,026	None	YES
C	85-00-000	Asset Replacement Fund	-	841,539	841,539	-	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	259,000	404,774	404,774	-	-	None	YES
	85-30-100	Assigned - Ackerman	95,000	185,138	185,138	-	-	None	YES
	85-30-300	Assigned - Maryknoll	-	60,000	60,000	-	-	None	YES
C	94	Capital Improvements - Total	1,143,900	3,187	3,187	-	-	None	YES
C	96	Cash in Lieu of Land	110,000	154,128	154,128	-	-	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 2015	Actual 2016	2017 Budget	2017 Estimate	2018 Budget
Corporate Fund					
Revenue:					
Property Taxes	2,173,278	2,103,867	2,103,300	2,100,386	2,108,000
Other Taxes	83,129	73,659	68,500	77,400	75,900
Interest	7,562	7,180	5,000	10,000	10,000
Miscellaneous	1,740	5,723	200	2,000	200
Transfers Received	75,824	75,324	76,874	76,874	78,530
Total Revenue:	2,341,533	2,265,754	2,253,874	2,266,660	2,272,630
Expenditures:					
Salaries & Wages	968,153	996,230	1,090,559	1,070,559	1,178,674
Contractual Services	217,082	210,445	212,585	180,009	220,392
Materials & Supplies	156,647	149,422	199,250	184,800	184,700
Equipment	9,571	13,379	14,850	14,500	14,800
Building & Landscaping	110,725	82,519	114,500	99,000	103,500
Insurance	141,730	150,857	188,289	172,200	186,400
Employment Expenses	377,924	378,402	460,185	413,000	472,500
Utilities	41,860	44,464	50,360	50,165	51,150
Miscellaneous	23,056	25,611	43,190	38,190	48,530
Transfers Out	702,374	138,374	77,374	77,374	102,374
Total Expenditures	2,749,122	2,189,702	2,451,142	2,299,797	2,563,020
Change in Fund Balance	(407,589)	76,053	(197,268)	(33,137)	(290,390)

Recreation Fund

Revenue:					
Property Taxes	912,740	1,050,184	1,097,394	1,102,977	1,169,502
Other Taxes	83,129	73,660	68,500	77,400	75,900
Charges For Services	5,138,651	5,469,352	5,608,911	5,540,313	5,820,403
Rentals	493,023	527,084	569,800	592,872	607,864
Concessions	72,812	79,760	84,200	75,931	80,300
Interest	3,443	14,604	7,500	20,000	20,000
Licenses/Permits	3,830	5,715	7,380	13,030	12,630
Grants & Donations	7,200	8,667	11,000	18,000	13,000
Miscellaneous	15,051	16,299	15,200	7,678	8,500
Transfers Received & Program Charge	453,659	461,307	492,879	469,145	503,259
Total Revenue:	7,183,537	7,706,633	7,962,764	7,917,347	8,311,358
Expenditures:					
Salaries & Wages	2,339,136	2,444,283	2,666,601	2,580,057	2,693,857
Contractual Services	1,500,038	1,509,615	1,573,177	1,490,830	1,587,244
Materials & Supplies	569,664	606,663	632,170	612,838	623,732
Equipment	14,515	27,357	22,400	29,595	30,400
Building & Landscaping	12,275	7,804	17,425	12,750	13,425
Employment Expenses	457,088	502,033	555,556	544,400	574,700
Utilities	454,983	477,996	528,390	520,950	551,100
Miscellaneous	253,271	277,748	297,993	300,266	318,541
Transfers Out & Program Charge	971,326	1,493,270	1,784,731	1,760,997	2,271,767
Total Expenditures	6,572,296	7,346,769	8,078,443	7,852,684	8,664,766
Change in Fund Balance	611,241	359,864	(115,679)	64,663	(353,407)

Revenue & Expense History

By Account Type

	Actual 2015	Actual 2016	2017 Budget	2017 Estimate	2018 Budget
Debt Service Fund					
Revenue:					
Property Taxes	2,765,296	2,877,373	2,444,655	2,457,909	1,155,900
Interest	1,000	500	1,000	1,000	1,000
Total Revenue:	2,766,296	2,877,873	2,445,655	2,458,909	1,156,900
Expenditures:					
Debt Service Payments	2,767,393	2,929,455	2,448,311	2,447,852	1,158,900
Transfers Out	1,000	500	1,000	1,000	1,000
Total Expenditures	2,768,393	2,929,955	2,449,311	2,448,852	1,159,900
Change in Fund Balance	(2,097)	(52,082)	(3,656)	10,057	(3,000)

Special Recreation Fund

Revenue:					
Property Taxes	566,079	597,896	599,639	632,260	635,436
Total Revenue:	566,079	597,896	599,639	632,260	635,436
Expenditures:					
Salaries & Wages	39,198	40,074	40,000	40,000	42,500
Employment Expenses	14,629	13,548	15,300	15,300	16,200
Capital Improvements	378,753	658,809	571,544	527,341	509,404
Total Expenditures	432,580	712,431	626,844	582,641	568,104
Change in Fund Balance	133,499	(114,536)	(27,205)	49,619	67,332

Asset Replacement Fund

Revenue:					
Rentals	35,000	35,000	40,000	40,000	-
Grants & Donations	35,000	35,000	35,000	35,000	35,000
Miscellaneous	6,000	5,100	2,000	2,000	40,000
Transfers Received	1,259,414	1,189,848	1,393,167	1,393,167	1,897,531
Total Revenue:	1,335,414	1,264,948	1,470,167	1,470,167	1,972,531
Expenditures:					
Recreation Equipment	159,728	73,424	155,000	143,884	95,000
Vehicles & Equipment	118,963	196,578	67,500	51,000	259,000
Transfers Out	1,115,000	1,095,000	1,415,000	1,415,000	785,000
Total Expenditures	1,393,691	1,365,002	1,637,500	1,609,884	1,139,000
Change in Fund Balance	(58,277)	(100,054)	(167,333)	(139,717)	833,531

Revenue & Expense History

By Account Type

	Actual 2015	Actual 2016	2017 Budget	2017 Estimate	2018 Budget
Capital Projects Fund					
Revenue:					
Interest	5,932	6,415	6,000	8,000	6,000
Grants & Donations	20,204	144,107	539,000	100,000	269,092
Bond Proceeds	1,913	1,824,810	-	1,649	-
Miscellaneous	10,000	257,982	-	6,827	-
Transfers Received	1,115,000	1,095,000	1,415,000	1,415,000	785,000
Total Revenue:	1,153,049	3,328,313	1,960,000	1,531,476	1,060,092
Expenditures:					
Capital Improvements	1,722,753	3,124,250	2,480,232	1,806,937	1,143,900
Transfers Out	96,957	93,621	99,815	99,815	104,179
Total Expenditures	1,819,710	3,217,871	2,580,047	1,906,752	1,248,079
Change in Fund Balance	(666,661)	110,443	(620,047)	(375,276)	(187,987)
Cash In Lieu of Land Fund					
Revenue:					
Interest	100	50	100	100	500
Miscellaneous	131,145	50,662	20,000	45,267	20,000
Total Revenue:	131,245	50,712	20,100	45,367	20,500
Expenditures:					
Capital Improvements	-	133,315	205,000	105,000	110,000
Total Expenditures	-	133,315	205,000	105,000	110,000
Change in Fund Balance	131,245	(82,603)	(184,900)	(59,633)	(89,500)
Total Revenue	15,477,153	18,092,129	16,712,199	16,322,186	15,429,447
Total Expenditure	15,735,792	17,895,044	18,028,287	16,805,610	15,452,868
Total Change in Fund Balance	(258,639)	197,084	(1,316,088)	(483,424)	(23,421)

Glen Ellyn Park District Fund Balance History

	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ending	Fiscal Year Ending	Fiscal Year Ending	<i>Estimated Fiscal Year Ending</i>	<i>Budgeted Fiscal Year Ending</i>
	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018
General Fund (Corporate)										
Restricted (Working Cash)	\$ 200,000	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	972,208	939,071	648,681
Total General Fund	911,393	817,688	851,636	1,061,201	1,371,429	1,503,674	1,089,951	1,172,208	1,139,071	848,681
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	3,212,734	2,902,163	2,335,601
Assigned	467,684	337,106	477,725	902,180	1,603,628	2,336,645	1,332,591	1,215,369	1,075,652	1,909,183
Total All Other Governmental Funds	3,744,744	3,517,090	3,502,406	4,443,197	4,780,607	5,134,579	4,251,024	4,428,103	3,977,815	4,244,784
Total Glen Ellyn Park District Fund Balance	4,656,137	4,334,778	4,354,042	5,504,398	6,152,036	6,638,253	5,340,975	5,600,311	5,116,886	5,093,465

*Modified Accrual Basis of Accounting

Data Source: District Records

Glen Ellyn Park District Property Tax History

	Levy Year 2008	Levy Year 2009	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	<i>Estimated Levy Year 2017*</i>
Total Assessed Value	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	1,588,591,732	1,652,135,401
% Change in EAV	5.9%	0.3%	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.0%
Tax Extension										
Aggregate Levy	2,674,548	2,696,357	2,794,222	2,855,625	2,955,317	3,024,555	3,100,174	3,163,099	3,218,487	3,298,949
Non-Referendum Bonds (Limited)	1,039,007	1,038,996	1,037,210	1,037,972	1,116,120	1,116,205	1,151,900	1,161,802	1,169,204	1,155,900
Referendum Bonds	1,194,859	1,265,490	1,340,741	1,418,187	1,500,161	1,587,171	1,626,880	1,723,964	1,301,057	-
Special Recreation	684,312	719,029	693,786	641,714	600,064	576,106	568,839	599,640	635,437	660,854
Tax Extension Grand Total	5,592,726	5,719,872	5,865,958	5,953,497	6,171,661	6,304,037	6,447,793	6,648,505	6,324,184	5,115,703
History of CPI's per PTELL	4.1%	0.1%	2.7%	1.5%	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%
% Change in Tax Extension										
Aggregate Levy	6.1%	0.8%	3.6%	2.2%	3.5%	2.3%	2.5%	2.0%	1.8%	2.5%
Non-Referendum Bonds (Limited)	0.8%	0.0%	-0.2%	0.1%	7.5%	0.0%	3.2%	0.9%	0.6%	-1.1%
Referendum Bonds	5.6%	5.9%	5.9%	5.8%	5.8%	5.8%	2.5%	6.0%	-24.5%	-100.0%
Special Recreation	2.9%	5.1%	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.0%
Total % Change in Tax Extension	4.6%	2.3%	2.6%	1.5%	3.7%	2.1%	2.3%	3.1%	-4.9%	-19.1%
Tax Rate										
Aggregate Levy	0.1493	0.1500	0.1611	0.1780	0.1970	0.2100	0.2180	0.2110	0.2026	0.1997
Non-Referendum Bonds (Limited)	0.0580	0.0578	0.0598	0.0647	0.0744	0.0775	0.0810	0.0775	0.0736	0.0700
Referendum Bonds	0.0667	0.0704	0.0773	0.0884	0.1000	0.1102	0.1144	0.1150	0.0819	-
Special Recreation	0.0382	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Total Direct Tax Rate	0.3122	0.3182	0.3382	0.3711	0.4114	0.4377	0.4534	0.4435	0.3981	0.3096
Estimated Property Tax Bill on a \$400,000 house	\$ 416.27	\$ 424.27	\$ 450.93	\$ 494.80	\$ 548.53	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.86

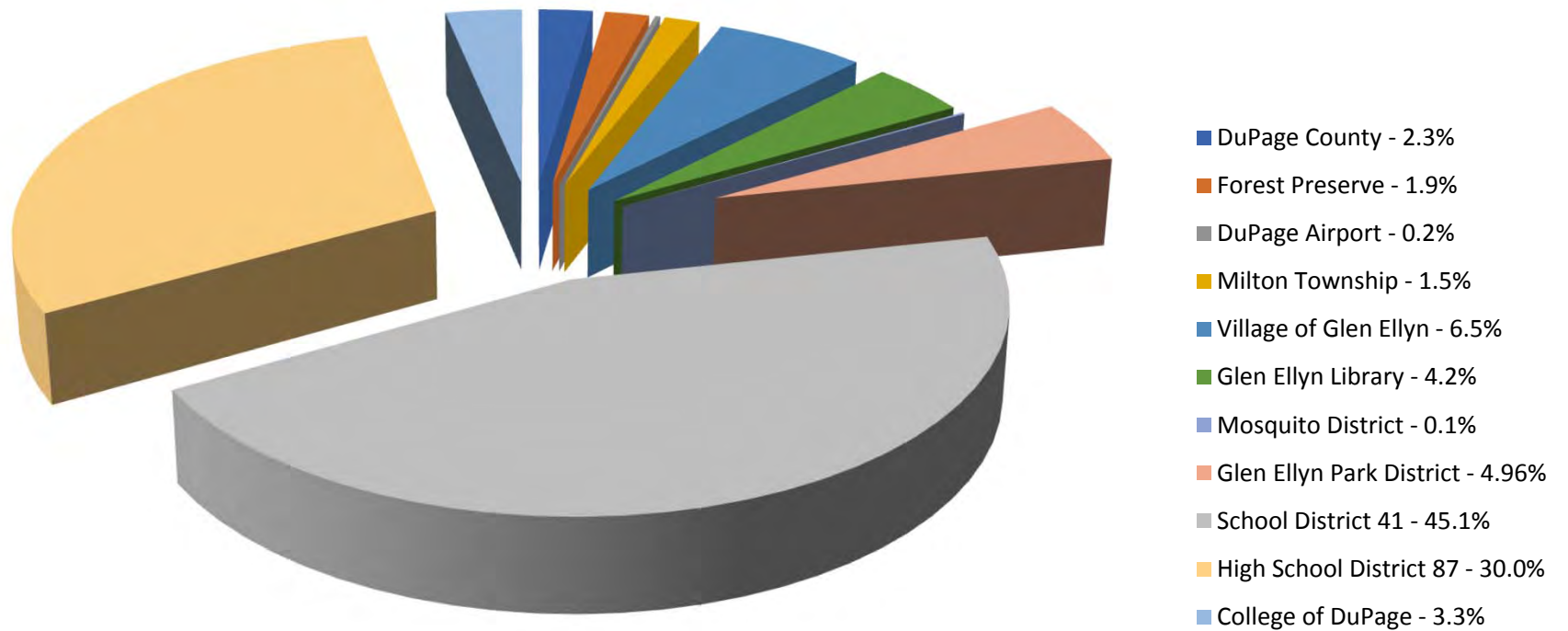
*Estimates a 4% growth in EAV and a 2.5% increase in the Aggregate Levy in 2017

Data Source: District Records

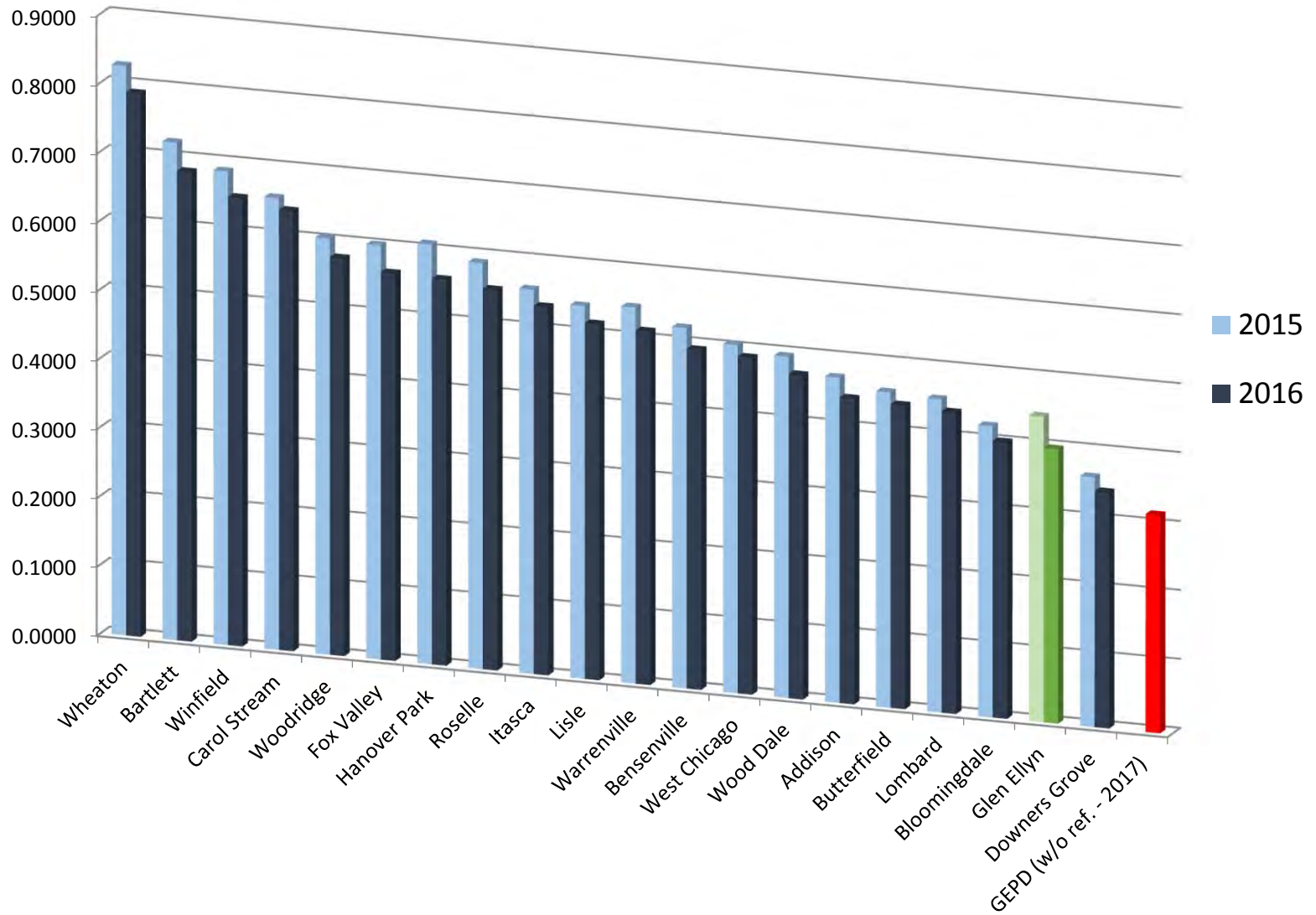
Glen Ellyn, Illinois

Property Tax Bill - 2016

Payable 2017



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*		1,139,993		1,149,113		1,157,157	\$	1,181,457		1,205,086		1,229,188		1,253,772
(Non-Referendum Bond Issues)														
Non-Referendum Bond Payments														
	<i>Levy Year</i>	2014		2015		2016		2017		2018		2019		2020
	<i>Due Date</i>	2015		2016		2017		2018		2019		2020		2021
Series 2016	<i>Payable</i>					56,302		45,450		29,475		13,050		5,550
	<i>June 15th</i>					1,101,050		1,110,450		1,124,475		513,050		375,550
	<i>December 15th</i>													
Total Non-Referendum Bonds		\$ 1,154,363	\$	1,174,763	\$	1,157,352	\$	1,155,900	\$	1,153,950	\$	526,100	\$	381,100
Referendum Bond Payments														
	<i>Levy Year</i>	2014		2015		2016		2017		2018		2019		2020
	<i>Due Date</i>	2015		2016		2017		2018		2019		2020		2021
Series 2014	<i>Payable</i>					18,750		-		-		-		-
	<i>June 15th</i>	59,881		43,050		1,268,750		-		-		-		-
	<i>December 15th</i>	1,550,325		1,663,050										
Total Referendum Bonds		\$ 1,610,206	\$	1,706,100	\$	1,287,500	\$	-	\$	-	\$	-	\$	-
Total Annual Debt Service Payments		\$ 2,764,569	\$	2,880,863	\$	2,444,852	\$	1,155,900	\$	1,153,950	\$	526,100	\$	381,100

* Levy Year 2018 and beyond projected at a 2% CPI increase.

Other Long-Term Debt Schedule

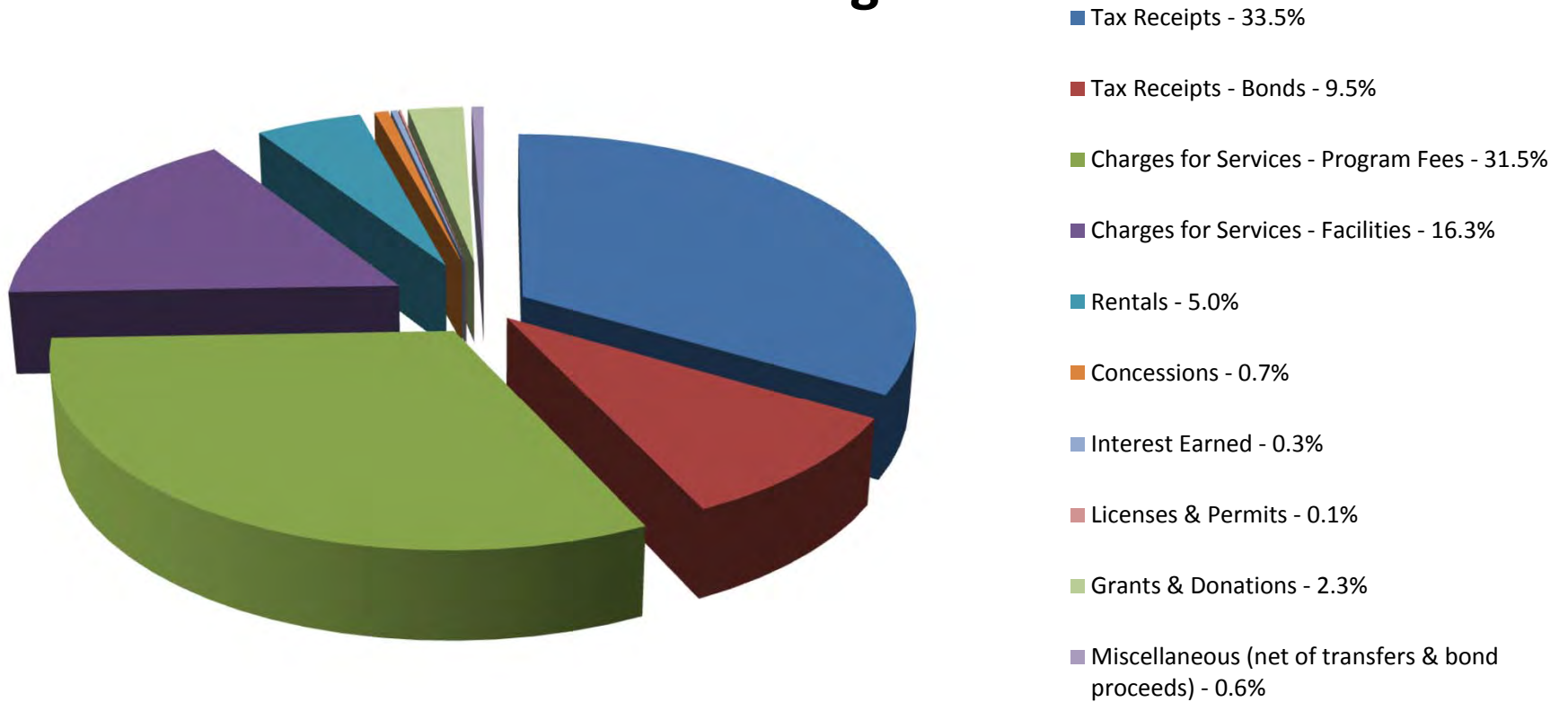
DuPage County Forest Preserve

* Maryknoll Land Acquisition

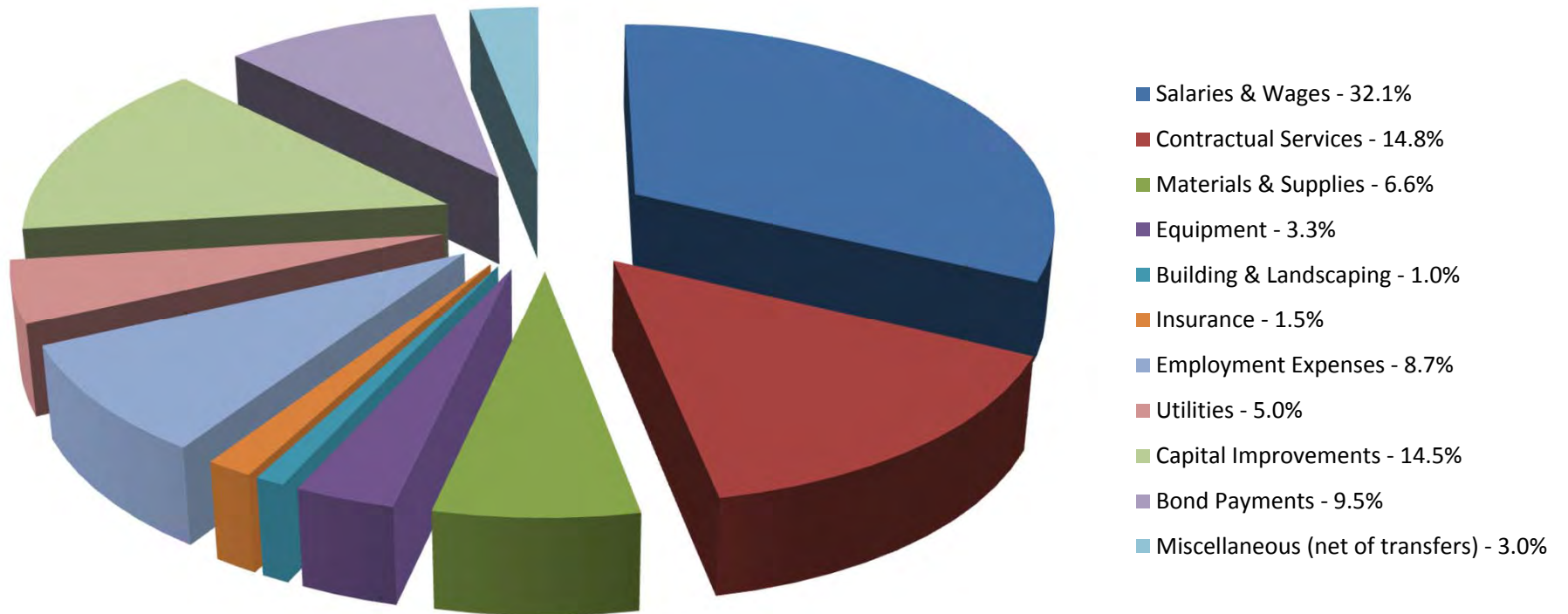
GL Account #: 94-90-880-575900-0000

<u>Due Date</u>	<u>Year</u>	<u>Amount</u>
June 30th	2009	\$ 50,000
	2010	50,000
	2011	50,000
	2012	50,000
	2013	50,000
	2014	150,000
	2015	150,000
	2016	150,000
	2017	150,000
	2018	250,000
		Final Payment
		<u><u>\$ 1,100,000</u></u>

Revenues By Account Type 2018 Budget



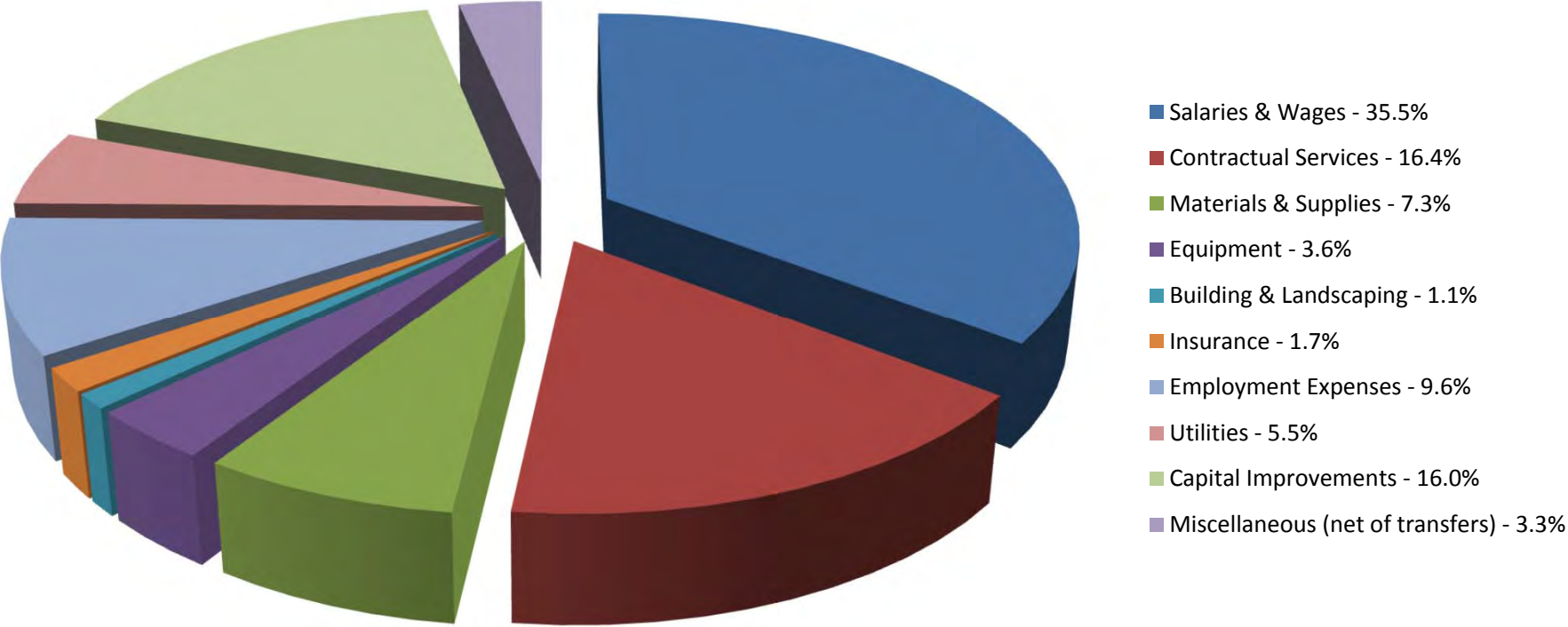
Expenses By Account Type 2018 Budget



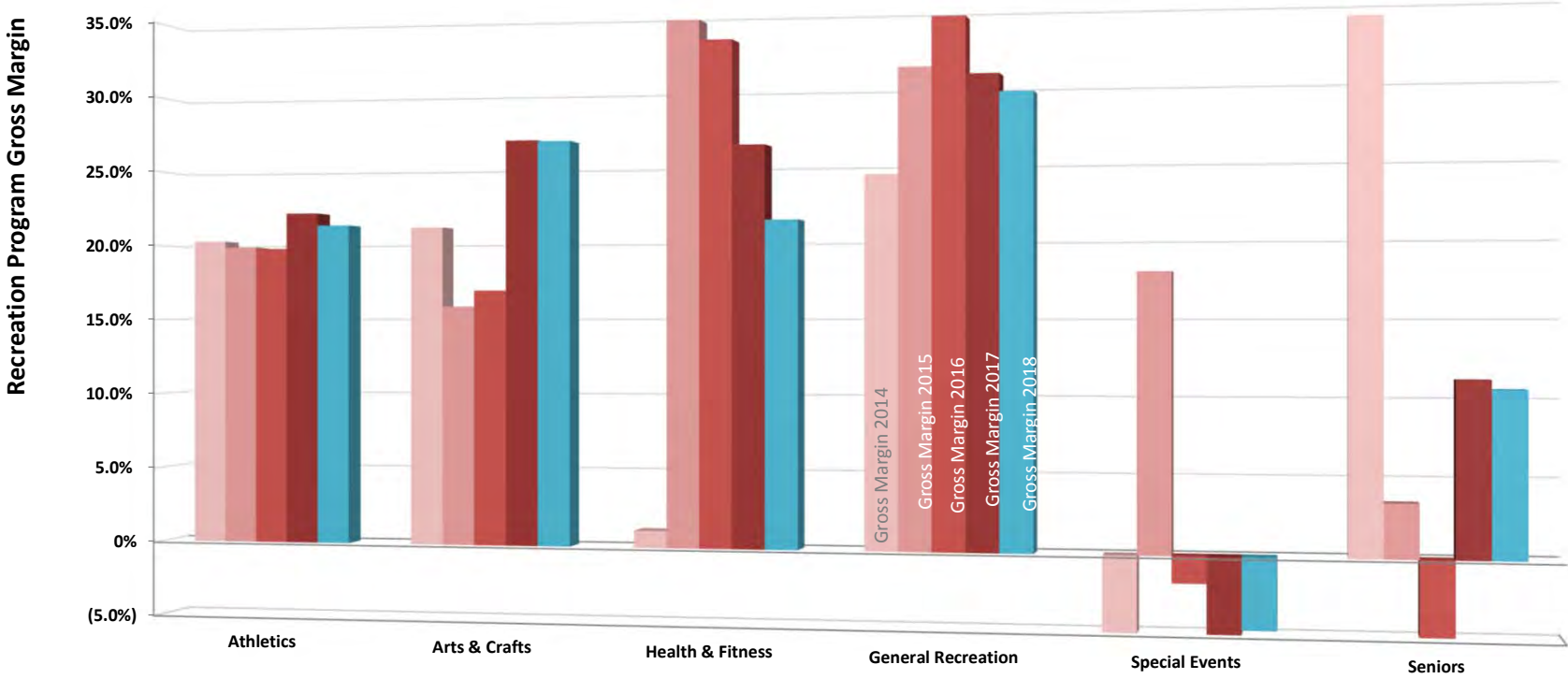
Expenses By Account Type

2018 Budget

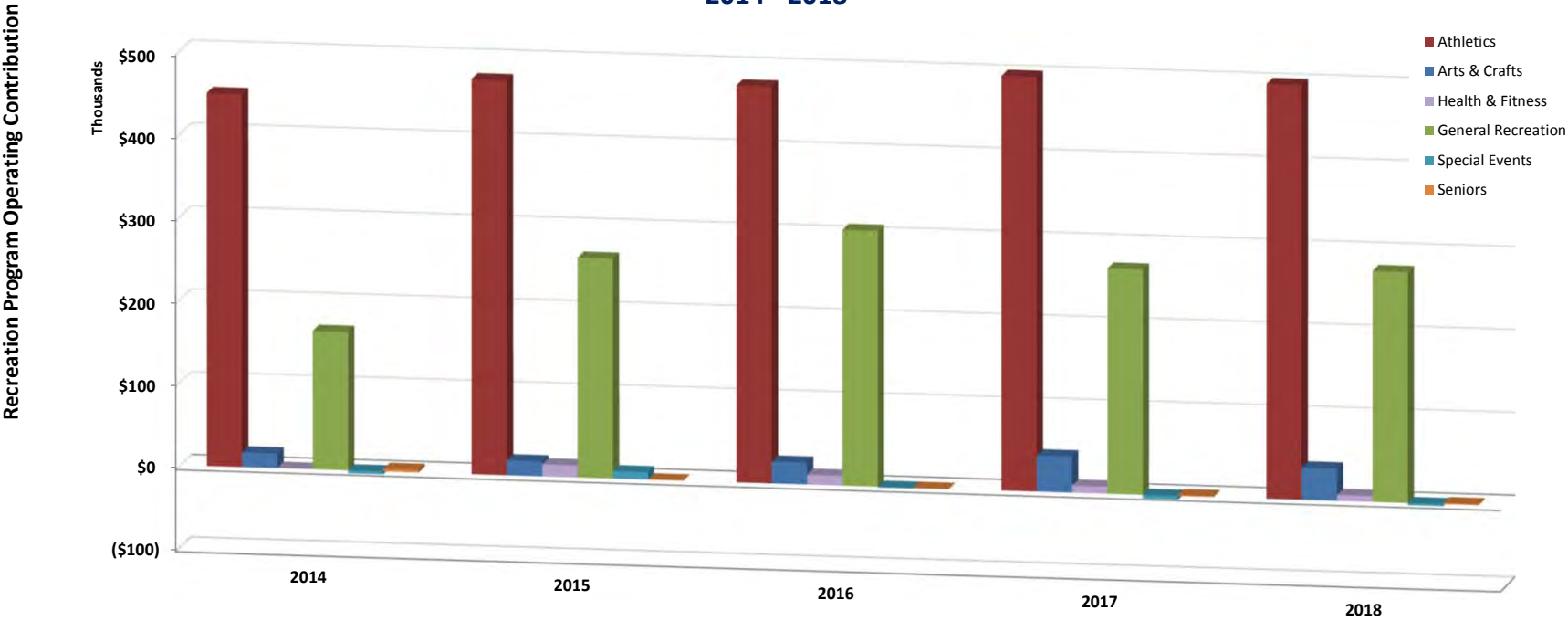
(Without Bond Payments)



Recreation Program Gross Margin Trends 2014 - 2018



Recreation Program Operating Contribution 2014 - 2018



2018 Budget Highlights

CORPORATE FUND - ADMINISTRATION



FUND BALANCE

The Corporate Fund balance is estimated to decrease approximately \$33,000 in 2017, which is less than the original budgeted decrease of \$197,268. The 2018 budget proposes a further reduction of approximately \$290,000. These decreases are primarily attributed to significant fund transfers to the Asset Replacement Fund to continue to support the Park District's long-range capital asset replacement plan. Further, the larger decrease in fund balance for 2018 is primarily due to a higher percentage increase in expenditures than revenues within the fund mainly due to revenue growth from property taxes being budgeted in the Recreation Fund. 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 2018 (2017 levy year), the Property Tax Extension Limitation Law (PTELL) allows for property tax receipts for non-capped funds to increase by 2.1% (CPI) plus any new growth. Assuming minimal new growth, 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 re-allocation 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 vastly in recent years. The average monthly invoice from January to August has been approximately \$1,000. With a 2017 budget of \$30,000, staff anticipates ending 2017 more

2018 Budget Highlights

CORPORATE FUND - ADMINISTRATION

than \$10,000 under budget. Going into 2018, staff has proposed maintaining the annual budget of \$30,000, allowing for average monthly fees of \$2,500. This amount would allow the park district some flexibility throughout the year.

CONTRACTUAL SERVICES

Overall contractual services have declined steadily in recent years mainly due to decreasing legal fees; however, the park district continues to budget and plan for ever-changing I.T. demands of the park district. In 2017, the park district migrated to Office 365 which slightly increased annual operating expenses, but decreased large capital replacements.

HEALTH INSURANCE

The Park District maintains coverage through PDRMA with a contractual agreement through February 1, 2020. PDRMA requires a six-month advance letter to notify of withdrawal from the insurance pool. Health insurance premiums for 2018 are estimated to increase by approximately 4%, on average. 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, the park district has historically entered into fixed rates agreements for both electric and natural gas. Many of those contracts expire at the end of 2017. In anticipation of new contractual rates, utilizing information gathered from the park district's utility advisors, the park district has planned and budgeted for an increase of approximately 10% for electrical costs and a decrease of approximately 10% for natural gas costs. In addition, through discussions with the Village, while water & sewer rates for 2018 have not been approved (as of yet), they do anticipate rates increasing 2.5% for 2018. 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. In addition, staff is currently looking to upgrade the park district's phone system in early 2018, which could drastically reduce operational costs.

MISCELLANEOUS EXPENSES

The majority of line items, including staff training and conference expense, were held at the same levels as 2017. While many of these line-items go largely unutilized each year, staff continues to recommend education and training for all park district personnel to further enhance their individual skill set. The only notable change for 2018, is the inclusion of the Park District's membership in IAPD.

FUND TRANSFER OUT

The proposed 2018 budget, similar to 2017, 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	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
10	Corporate Fund						
00	Administration						
000	Non-Specified						
	Property Tax Receipts						
10 00 000 410110 0000	Corporate Tax Levy - CY	CPI increase shown in Recreation Levy	1,910,515	1,875,898	1,881,000	1,877,811	1,887,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,415	1,495	1,500	1,581	1,500
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	104,662	87,312	81,000	80,929	82,000
10 00 000 410150 0000	Liability Tax Levy - CY		144,350	127,053	127,500	126,452	125,000
10 00 000 410160 0000	Audit Tax Levy - CY		11,448	11,958	12,000	12,645	12,000
10 00 000 410200 0000	Taxes - Prior Year		888	153	300	968	500
	Property Tax Receipts		2,173,278	2,103,867	2,103,300	2,100,386	2,108,000
	Other Taxes						
10 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR projects a 2% reduction in PPRT for 2018	83,129	73,659	68,500	77,400	75,900
	Other Taxes		83,129	73,659	68,500	77,400	75,900
	Interest Income						
10 00 000 450100 0000	Investment Income		7,562	7,180	5,000	10,000	10,000
	Interest Income		7,562	7,180	5,000	10,000	10,000
	Miscellaneous Income						
10 00 000 485950 0000	Miscellaneous Income		1,740	5,723	200	2,000	200
	Miscellaneous Income		1,740	5,723	200	2,000	200
	Transfers Received						
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	500	1,000	1,000	1,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	9,000	9,000	9,000	9,000	9,000
	Transfers Received		50,000	49,500	50,000	50,000	50,000
Revenue Total			2,315,709	2,239,930	2,227,000	2,239,786	2,244,100

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
10 00 000 510110 0000	Full-Time Exempt Wages		240,560	248,334	286,000	286,000	286,000
10 00 000 510130 0000	Part-Time Non-Exempt Wages	Seasonal Finance Assistant - Special Projects	1,767	-	-	-	-
10 00 000 510130 0000	Part-Time Non-Exempt Wages	Part-Time Accounting Clerk	12,000	10,926	20,000	-	20,000
10 00 000 510900 0000	Merit Increase		-	-	-	-	31,115
Salaries & Wages			254,327	259,260	306,000	286,000	337,115
Contractual Services - Other							
10 00 000 521100 0000	Legal Services		79,246	52,250	30,000	20,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, Job Postings	1,727	1,771	1,400	1,300	1,400
10 00 000 521210 0000	Consulting Services	Special Consulting Services	-	2,300	1,500	1,500	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		19,982	25,084	23,000	23,000	23,000
10 00 000 521400 0000	Office Equipment-Contractual	Postage Machine	23,317	22,045	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	5,000	7,000
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant, Misc (split between Corp & Rec)	-	-	35,000	14,424	14,857
10 00 000 521400 0000	Office Equipment-Contractual	Office 365 Subscription (split between Corp & Rec)	-	-	-	2,000	3,000
10 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System	-	-	1,100	1,100	1,100
10 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	1,250	1,250	1,250
10 00 000 521520 0000	Copier Lease & Maintenance	Maintenance Agreement and copier expenses	6,462	5,574	4,000	3,500	4,000
10 00 000 521600 0000	Contractual Services - Other	Misc. Contractual Services	2,724	1,743	4,000	3,000	4,000
10 00 000 521600 0000	Contractual Services - Other	CityTech (IPRA) - Employee Survey membership	500	500	500	500	500
10 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead	2,973	1,423	2,700	2,500	2,500
10 00 000 521800 0000	Postage	Postage for Machine & Misc. Postage supplies	3,870	3,511	3,200	3,000	3,100
10 00 000 521900 0000	Audit Services - External	Auditing Service for FY 2017	14,185	14,435	14,185	14,185	14,435
Contractual Services - Other			154,987	130,638	136,585	104,009	119,392
Materials & Supplies							
10 00 000 530100 0000	Office Expense	Office supplies/related expenses	6,323	5,560	6,500	6,500	6,500
10 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	125	41	850	400	800
10 00 000 530450 0000	Video & Photography Expenses		400	400	400	400	400
Materials & Supplies			6,848	6,001	7,750	7,300	7,700

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Computer Soft/Hardware Equip.							
10 00 000 540550 0000	Software/Hardware Accessories		1,376	1,903	2,500	2,500	2,500
10 00 000 540700 0000	Computer/Technology Equipment		5,445	9,272	8,000	8,000	8,000
Computer Soft/Hardware Equip.			6,822	11,175	10,500	10,500	10,500
Other Equipment							
10 00 000 541100 0000	Office Equipment	Misc. Office Equipment or replacement of Office Equip.	1,753	850	3,350	3,000	3,300
Other Equipment			1,753	850	3,350	3,000	3,300
Insurance Expenses (P/C/L)							
10 00 000 560200 0000	Workers' Compensation		42,818	44,718	54,689	52,000	55,000
10 00 000 560600 0000	Liability Insurance	Includes: Property, Liability, Employment Practices, and Pollution Liability	98,911	106,139	116,600	110,000	114,400
10 00 000 560600 0000	Liability Insurance	Background checks, Add'l coverage for ComEd Property	-	-	8,000	8,000	8,000
10 00 000 560700 0000	Unemployment Compensation Ins		-	-	9,000	2,200	9,000
Insurance Expenses (P/C/L)			141,730	150,857	188,289	172,200	186,400
Employment Expenses							
10 00 000 565100 0000	Employee Health Insurance		45,071	55,952	74,185	65,000	70,000
10 00 000 565320 0000	FICA & Medicare Expense		71,271	72,026	78,000	78,000	82,500
10 00 000 565325 0000	IMRF Expense		86,630	89,792	95,000	95,000	95,000
Employment Expenses			202,972	217,771	247,185	238,000	247,500
Utilities							
10 00 000 570100 0000	Electricity		12,815	12,050	13,300	13,000	14,300
10 00 000 570200 0000	Heating Gas & Oil		7,149	6,519	10,500	9,000	8,550
10 00 000 570300 0000	Telephone/Internet - Service		12,484	16,745	16,000	18,000	18,000
10 00 000 570400 0000	Water & Sewer Fees	Water & Sewer Fees expected to increase 2.5% in 2018	3,462	2,413	4,060	3,665	3,800
Utilities			35,910	37,728	43,860	43,665	44,650
Miscellaneous Expenses							
10 00 000 585100 0000	Commissioners' Expense	Meet & Greet Expenses, Meeting Expenses, Misc	3,761	4,301	2,810	2,810	2,800
10 00 000 585100 0000	Commissioners' Expense	Granicus (Live Streaming of Board meetings)	-	-	3,030	3,030	3,030
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	-	-	1,000	800	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	-	227	1,000	500	1,000
10 00 000 585201 0000	Conference Expense - Staff		1,654	1,423	5,000	3,000	5,000
10 00 000 585202 0000	Continuing Education - Staff		70	25	1,500	1,000	1,500

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
10 00 000 585203 0000	Education Reimbursement -Staff		-	-	1,500	-	1,500
10 00 000 585250 0000	Meetings Dues & Subscriptions	IPRA, NRPA, GFOA, IGFOA, IAPD, Rotary, Chamber, Kiwanis	6,738	2,902	3,500	3,500	7,500
10 00 000 585270 0000	Employee Travel Reimbursement		40	-	500	100	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,329	1,492	2,000	2,000	2,000
10 00 000 585800 0000	Public Relations		210	-	500	-	500
10 00 000 585810 0000	Safety Expense -Staff Training		587	45	1,700	1,000	1,700
10 00 000 585815 0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	1,125	3,283	950	950	1,000
10 00 000 585815 0000	Safety Expense - Supplies	Increase due to requirement to replace AEDs & Batteries routinely	-	-	3,000	4,000	4,000
10 00 000 585820 0000	Post Offer Physicals	Post Offer & Post Accident Screening	2,605	1,782	1,200	1,500	1,500
10 00 000 585820 0000	Post Offer Physicals	Parks Department Vaccinations, CDL Random drug testing			2,000	2,000	2,000
10 00 000 585990 0000	Contingency		-	4,075	6,000	6,000	6,000
	Miscellaneous Expenses		18,118	19,554	37,190	32,190	42,530
	Transfers Out						
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	2,374	2,374	2,374	2,374	2,374
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - Debt Service Fund	-	6,000	-	-	-
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	700,000	130,000	75,000	75,000	100,000
	Transfers Out		702,374	138,374	77,374	77,374	102,374
	Expense Total		1,525,840	972,206	1,058,083	974,238	1,101,461
000	Administration		789,870	1,267,724	1,168,917	1,265,548	1,142,639

2018 Budget Highlights

CORPORATE FUND - PARK MAINTENANCE



FULL TIME STAFFING

Staff is recommending the addition of one full time employee for the Parks Maintenance Department to oversee special events, tournaments, and manage weekend activities. The number of special events continues to grow and the maintenance staff needed for the setup, manpower during the event, and the takedown/cleanup afterward has grown as well. Events, such as Poochpalooza, originally required minimal preparation and clean up with no maintenance staff needed during the event, now it takes 18-man hours for set up, 12-man hours during the event, and 8-man hours for cleanup.

There are currently 56 special events that require some form of assistance from the maintenance department with a total of 2,369-man hours needed to have a successful event season each year. The amount of additional staff hours required for these events is diminishing efforts elsewhere with many of the parks and facilities not receiving the necessary attention. Many times, the already limited staff are expending significant portion of their work week preparing for special events and tournaments while neighborhood parks and curb appeal areas receive less attention. The addition of a full-time employee largely dedicated to special events and weekend coverage will enable other staff members increased opportunity to focus on maintenance duties, such as spring/fall clean ups, tree care, athletic field improvements, sign bed maintenance, turf grass, and the natural areas. Additionally, having a dedicated special events person would improve overall efficiency before, during, and after events. Essentially, this person would be the face of the Park District or the "go to guy" during special events and on the weekends.

PART-TIME & SEASONAL STAFFING

The part time and seasonal staffing budget has not been adjusted in two years and because of this we were unable to give raises this year. Traditionally, seasonal employees would receive a \$.25 raise if they returned to work the following season or they could receive a raise based on exceptional work and going above and beyond. Additionally, there is a need for more part-time and seasonal staffing to assist with athletic field

2018 Budget Highlights

CORPORATE FUND - PARK MAINTENANCE

maintenance, mowing, weeding, event and tournament coverage, etc. Staff recommends an increase in the part-time and seasonal budget to reward good work behavior and to assist with the increasing demands of the Park District.

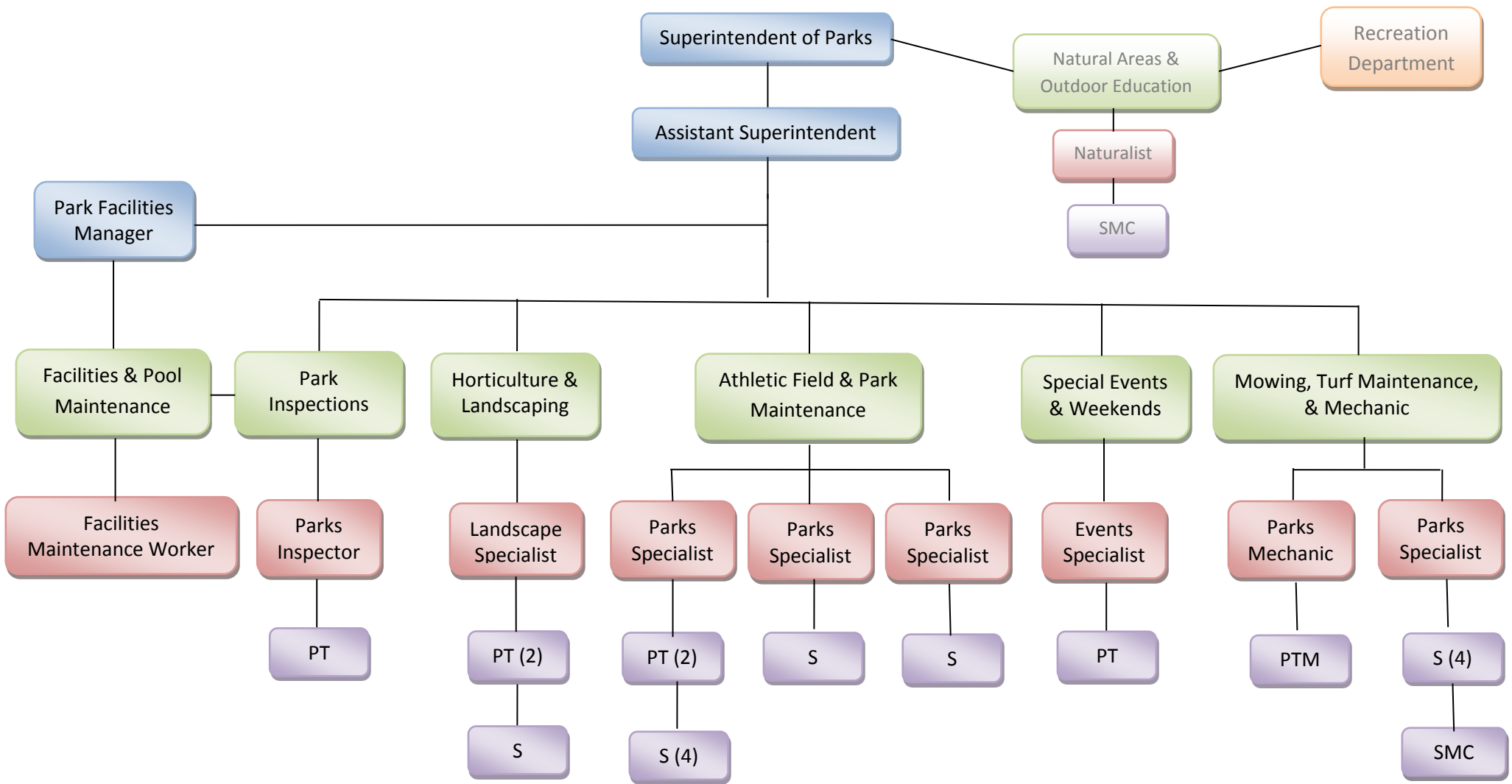
Please note: the Health Care Reform Act went into effect in 2014, which had an impact on staffing. As part of the Health Care Reform Act, anyone working more than 1,560 hours (30 hrs. per week average) in a year would be entitled to health care benefits paid for by their employer. PT staff now works 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

CONTRACTUAL SERVICES

Additional funds are recommended to expand the utilization of contracted services to help improve upon curb appeal elements throughout the Park District. Staff is making a conscious effort to improve the overall look of our parks and facilities and using contractors can help us achieve our goals. Please note: landscaping maintenance is not subject to prevailing wage requirements, so it is beneficial.

MISCELLANEOUS CHANGES

To compensate for some of the recommended increases to the park maintenance budget, staff is recommending reductions to several other line items to offset some of the costs. While these budgeted line items are essential for park's maintenance, the reduction will have little to no effect on the service that is provided. The recommended reduced budget items include: repair equipment, maintenance supplies, vehicle supplies, fuel & oil, building repairs, and ball field mix.



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)

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
10 000	Parks Maintenance Non-Specified Transfers Received						
10 10 000 490900 0000	Fund Transfer Received Transfers Received		25,824	25,824	26,874	26,874	28,530
Revenue Total			25,824	25,824	26,874	26,874	28,530

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
10 10 000 510110 0000	Full-Time Exempt Wages		58,313	62,887	113,000	113,000	113,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages	Proposed Additional FT Parks Staff position	433,875	440,334	437,823	437,823	475,823
10 10 000 510125 0000	Overtime - Full-Time		21,619	22,574	32,000	32,000	32,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages	Add'l \$7,000 (naturalist asst.), \$6,000 (raises), \$6,000 (addt'l seasonal staff)	200,019	203,837	193,736	193,736	212,736
10 10 000 510135 0000	Overtime - Part-Time		-	7,337	8,000	8,000	8,000
Salaries & Wages			713,827	736,970	784,559	784,559	841,559
Contractual Labor							
10 10 000 520310 0000	Parking/Athletic Light Repair		10,328	20,544	10,000	10,000	10,000
Contractual Labor			10,328	20,544	10,000	10,000	10,000
Contractual Services - Other							
10 10 000 521315 0000	Irrigation Repair		8,642	8,713	15,000	15,000	15,000
10 10 000 521600 0000	Contractual Services - Other	Additional dollars needed for curb appeal improvements	43,125	50,550	51,000	51,000	76,000
Contractual Services - Other			51,767	59,262	66,000	66,000	91,000
Materials & Supplies							
10 10 000 530100 0000	Office Expense	\$1,500 reduction	2,879	2,949	3,000	2,000	1,500
10 10 000 530210 0000	Repair Equipment		25,817	31,501	35,000	35,000	35,000
10 10 000 530220 0000	Rental - Machinery		1,370	1,266	2,500	2,500	2,500
10 10 000 530250 0000	Uniforms		2,156	2,156	3,000	3,000	3,000
10 10 000 530300 0000	Supplies - Maintenance	\$5,000 reduction	23,216	24,170	27,000	25,000	22,000
10 10 000 530320 0000	Supplies - First Aid		1,125	751	1,000	1,000	1,000
10 10 000 530340 0000	Vehicle - Supplies & Repairs	\$5,000 reduction	25,357	17,307	27,000	23,000	22,000
10 10 000 530500 0000	Fuel & Oil-Vehicles	\$5,000 reduction	49,520	44,880	65,000	60,000	60,000
10 10 000 530600 0000	Chemicals & Paint		2,187	1,146	2,500	2,500	2,500
10 10 000 530615 0000	Lake Management Supplies	Additional dollars for lake aerator improvements	11,793	11,862	18,000	18,000	20,000
10 10 000 530620 0000	Road Salt & Ice		3,591	4,567	7,000	5,000	7,000
10 10 000 530900 0000	Misc. Supplies & Repairs		788	866	500	500	500
Materials & Supplies			149,799	143,421	191,500	177,500	177,000
Computer Soft/Hardware Equip.							
10 10 000 540700 0000	Computer/Technology Equipment		997	1,354	1,000	1,000	1,000
Computer Soft/Hardware Equip.			997	1,354	1,000	1,000	1,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Building & Landscaping							
10 10 000 550200 0000	Park Improvement - General		9,416	9,589	10,500	10,500	10,500
10 10 000 550220 0000	Vandalism Repair		538	13	1,500	1,500	1,500
10 10 000 550250 0000	Signage		4,075	2,627	5,000	2,500	5,000
10 10 000 550300 0000	Building Repair	\$3,000 reduction	10,119	11,795	15,000	10,000	12,000
10 10 000 550301 0000	Playground Maintenance		4,459	6,605	8,000	8,000	8,000
10 10 000 550400 0000	Seed, Fertilizer, & Sod		24,911	24,184	25,000	25,000	25,000
10 10 000 550500 0000	Stone, Sand, & Fill		3,015	2,553	5,000	5,000	5,000
10 10 000 550600 0000	Trees, Shrubs, & Flowers		12,694	8,044	12,500	12,500	12,500
10 10 000 550700 0000	Storm Damage Repairs	\$5,000 reduction	29,928	4,290	20,000	15,000	15,000
10 10 000 550800 0000	Ballfield Mix/Turface	\$2,000 reduction	9,452	9,734	10,000	7,000	7,000
10 10 000 550850 0000	Fencing		2,119	3,086	2,000	2,000	2,000
Building & Landscaping			110,725	82,519	114,500	99,000	103,500
Employment Expenses							
10 10 000 565100 0000	Employee Health Insurance		174,951	160,631	213,000	175,000	225,000
Employment Expenses			174,951	160,631	213,000	175,000	225,000
Utilities							
10 10 000 570300 0000	Telephone/Internet - Service		5,950	6,737	6,500	6,500	6,500
Utilities			5,950	6,737	6,500	6,500	6,500
Capital							
10 10 000 575300 0000	Maintenance Equipment		1,344	2,608	2,500	2,500	2,500
Capital			1,344	2,608	2,500	2,500	2,500
Miscellaneous Expenses							
10 10 000 585250 0000	Meetings Dues & Subscriptions		3,594	3,448	3,500	3,500	3,500
Miscellaneous Expenses			3,594	3,448	3,500	3,500	3,500
Expense Total			1,223,283	1,217,495	1,393,059	1,325,559	1,461,559
10	Parks Maintenance		(1,197,459)	(1,191,671)	(1,366,185)	(1,298,685)	(1,433,029)
10	Corporate Fund		(407,589)	76,053	(197,268)	(33,137)	(290,390)

2018 Budget Highlights

RECREATION FUND - ADMINISTRATION



The Recreation staff addresses 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 2017, \$1,000,000+ was transferred to the ARF. It is projected that an additional \$1,500,000+ will be transferred to the ARF in 2018. Also, within the Recreation Fund, there is approximately \$417,732 (as of 12/31/2016) '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.

2018 Budget Highlights

RECREATION FUND - ADMINISTRATION

RECREATION PROGRAM CHARGEBACKS

Similar to prior years, the Recreation Program Chargebacks (indirect fees associated with each program), help ease the park district program's reliance on property taxes. In 2018 staff is projecting indirect fees of approximately \$500,000 being recouped through program fees. 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 \$340,000, or approximately \$36,000 higher than projected for 2017. 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 \$5,000 was received in 2017. 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 and the July 4th festivities. Staff will continue to seek out funding in 2018. Financial assistance expenses are projected to be \$34,000. On a yearly average, the Park District assists over 170 families and over 300 children through our scholarship/financial assistance program.

ICE SKATING

Related expenses are reflected in this area of the budget. The Lake Ellyn Boathouse was open this past winter for four days in January. Unfortunately, the weather was not conducive for outdoor skating as it was unseasonably warm for the majority of the ice skating months. Following the restoration that took place that spring and prior summer, new seasonal rubber flooring was installed on top of the existing Terrazzo tile within the Boathouse. The budget reflects staffing and minor supplies for a three-month season of operation.

OTHER HIGHLIGHTS

- There is a \$3,000 expense for the purchase of recreational boating equipment again this year. A paddle boat was purchased in 2017 and used at many summer events. Additional boating and water activities will continue to be planned for Lake Ellyn next year as they were well received and well attended.
- The Marketing account will increase slightly to \$76,000, 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, reciprocal advertising, and partnerships/sponsorship opportunities. Additional marketing expenses are also allocated to the various programs and facilities.
- 2017 was an ambitious year for the Marketing Department. Each year, the department designs hundreds of pieces of collateral in addition to over 280 pages in the 3 season Activity Guides. The Park District's social media accounts continue to grow, with almost 3,000 likes on Facebook, over 500 followers on Instagram, and over 1,190 followers on Twitter. A large portion of our social media growth can be attributed to contests offered throughout the year and which will be expanded upon in 2018. In addition, the Marketing Department continues to increase public relations efforts with over 40 articles/releases to date in 2017 (up from just over 20 in 2016).

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
20 00 000	Recreation Fund Administration Non-Specified						
	Property Tax Receipts						
20 00 000 410120 0000	Recreation Tax Levy - CY	CPI increase shown in Recreation Levy	806,662	934,212	974,894	980,002	1,045,002
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,415	1,495	1,500	1,581	1,500
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	104,662	114,478	121,000	121,394	123,000
	Property Tax Receipts		912,740	1,050,184	1,097,394	1,102,977	1,169,502
	Other Taxes						
20 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR projects a 2% reduction in PPRT for 2018	83,129	73,660	68,500	77,400	75,900
	Other Taxes		83,129	73,660	68,500	77,400	75,900
	Charges for Services						
20 00 000 420212 0000	Garden Plots		1,831	2,255	2,255	2,200	2,200
20 00 000 420213 0000	Memorial Tree & Bench Program		561	3,700	2,375	3,500	3,500
	Charges for Services		2,392	5,955	4,630	5,700	5,700
	Rentals						
20 00 000 430120 0000	Bandshell Rent		1,244	970	1,200	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	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	54,000
20 00 000 430160 0000	Field Rentals	Private Rentals	1,265	50	-	-	-
	Rentals		119,509	118,020	118,200	118,200	118,200
	Concessions						
20 00 000 440400 0000	Concessions		1,750	2,200	1,500	1,600	1,600
	Concessions		1,750	2,200	1,500	1,600	1,600

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Interest Income							
20 00 000 450100 0000	Investment Income		3,443	14,604	7,500	20,000	20,000
Interest Income			3,443	14,604	7,500	20,000	20,000
Licenses & Permits							
20 00 000 460700 0000	Boat Permits	Lake Ellyn Boating Permits	35	30	30	30	30
Licenses & Permits			35	30	30	30	30
Grants & Donations							
20 00 000 470230 0000	Scholarship Fund		7,200	8,017	6,000	5,000	5,000
20 00 000 470250 0000	Advertising & Sponsorships		-	650	5,000	13,000	8,000
Grants & Donations			7,200	8,667	11,000	18,000	13,000
Miscellaneous Income							
20 00 000 485255 0000	Non-Resident Membership		-	-	450	-	-
20 00 000 485950 0000	Miscellaneous Income		669	371	500	600	500
Miscellaneous Income			669	371	950	600	500
Chargeback Revenue							
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	453,659	461,307	492,879	469,145	503,259
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	(15,877)	(11,074)	(30,069)	(30,069)	(28,521)
Chargeback Revenue			302,782	315,233	327,810	304,076	339,738
Revenue Total			1,433,649	1,588,924	1,637,514	1,648,584	1,744,170

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 00 000 510110 0000	Full-Time Exempt Wages		536,038	566,967	676,368	676,368	676,368
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Marketing Assistant	46,354	56,162	18,000	9,134	18,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Archivist	-	-	3,000	3,000	2,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Intern	-	-	6,000	-	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		-	-	-	-	39,700
Salaries & Wages			582,392	623,129	705,868	691,002	744,568
Contractual Services - Other							
20 00 000 521150 0000	Legal Publications	Publications & Job Postings	-	759	950	500	950
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA	63,000	63,000	63,000	63,000	63,000
20 00 000 521400 0000	Office Equipment-Contractual	Postage Machine Lease	24,372	21,897	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	5,000	7,000
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant, Misc (split between Corp/Rec)			35,000	14,424	14,857
20 00 000 521400 0000	Office Equipment-Contractual	Office 365 Subscription (split between Corp & Rec)			-	2,000	3,000
20 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System			1,100	1,100	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	Maintenance Agreement and copier expenses	15,227	9,926	9,000	8,500	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	6,179	2,672	8,120	8,000	8,000
20 00 000 521600 0000	Contractual Services - Other	Network attached storage for server backup	1,500	-	-	-	-
20 00 000 521630 0000	Police & Security Protection		1,498	1,500	1,500	1,500	1,500
20 00 000 521650 0000	Marketing		66,369	73,976	73,000	73,000	76,000
20 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead	2,891	1,261	3,500	3,000	3,500
20 00 000 521800 0000	Postage	Various mailings	4,894	4,132	4,200	4,000	4,200
Contractual Services - Other			185,931	179,123	214,370	192,024	200,107
Materials & Supplies							
20 00 000 530095 0000	Concessions		509	255	300	228	228
20 00 000 530100 0000	Office Expense	Misc. Office Supplies	8,687	7,187	9,250	9,000	9,000
20 00 000 530200 0000	Rental & Repair Office Equip	Misc. Repair of various office equipment	162	41	850	400	850
20 00 000 530212 0000	Garden Plots		94	730	730	730	730

Account Number	Description	Detail Description
20 00 000 530213 0000	Memorial Tree & Bench Program	
20 00 000 530250 0000	Uniforms	
20 00 000 530450 0000	Video & Photography Expenses	
20 00 000 530500 0000	Fuel & Oil-Vehicles	
20 00 000 530900 0000	Misc. Supplies & Repairs	
Materials & Supplies		

Account Number	Description	Detail Description
Computer Soft/Hardware Equip.		
20 00 000 540550 0000	Software/Hardware Accessories	
20 00 000 540700 0000	Computer/Technology Equipment	
Computer Soft/Hardware Equip.		

Account Number	Description	Detail Description
Other Equipment		
20 00 000 541100 0000	Office Equipment	Misc. office Equipment needed
20 00 000 541250 0000	Recreational Equipment	
Other Equipment		

Account Number	Description	Detail Description
Employment Expenses		
20 00 000 565100 0000	Employee Health Insurance	Reclass 1 FT employee to Ackerman
20 00 000 565320 0000	FICA & Medicare Expense	
20 00 000 565325 0000	IMRF Expense	
Employment Expenses		

Account Number	Description	Detail Description
Utilities		
20 00 000 570100 0000	Electricity	
20 00 000 570300 0000	Telephone/Internet - Service	
20 00 000 570400 0000	Water & Sewer Fees	
Utilities		

Account Number	Description	Detail Description
Miscellaneous Expenses		
20 00 000 585100 0000	Commissioners' Expense	Meet & Greet Expenses, Meeting Expenses, Misc
20 00 000 585100 0000	Commissioners' Expense	Granicus (Live Streaming of Board meetings)
20 00 000 585101 0000	Commissioners' - Training & Ed	Boot Camps or Training
20 00 000 585150 0000	Donations & Support	Various Donations/Condolences/etc.
20 00 000 585175 0000	Advertising & Sponsorships	Offset by Revenue in 20-00-000-470250
20 00 000 585201 0000	Conference Expense - Staff	

<u>Actual History</u>		<u>Actual History</u>		<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
<u>2015</u>	<u>2016</u>					
253	5,909	2,375	3,500	2,375	3,500	3,500
-	300	300	300	300	300	300
260	268	300	300	300	300	300
275	127	500	250	500	250	500
-	365	750	500	750	500	750
10,240	15,182	15,355	15,208			16,158
1,495	1,007	2,000	2,000	2,000	2,000	2,000
5,865	10,531	8,000	8,000	8,000	8,000	8,000
7,359	11,538	10,000	10,000			10,000
997	164	1,500	1,500	1,500	1,500	1,500
520	1,290	3,000	2,725	3,000	2,725	3,000
1,517	1,454	4,500	4,225			4,500
97,767	123,579	150,000	140,000	150,000	140,000	140,500
177,600	186,218	197,040	197,000	197,040	197,000	202,000
123,676	130,790	139,616	139,500	139,616	139,500	137,000
399,043	440,586	486,656	476,500			479,500
25,728	24,925	29,500	27,000	29,500	27,000	29,700
22,835	27,655	25,000	28,000	25,000	28,000	28,000
9,019	24,832	30,450	30,000	30,450	30,000	30,750
57,582	77,412	84,950	85,000			88,450
3,614	6,376	5,595	2,800	5,595	2,800	2,800
-	-	-	3,262	-	3,262	3,262
-	-	500	500	500	500	500
448	50	500	500	500	500	500
-	-	5,000	5,000	5,000	5,000	5,000
2,077	1,791	4,600	4,000	4,600	4,000	4,600

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
20 00 000 585202 0000	Continuing Education - Staff		758	1,272	1,000	500	1,000
20 00 000 585203 0000	Education Reimbursement -Staff		-	-	1,500	-	1,500
20 00 000 585250 0000	Meetings Dues & Subscriptions		7,825	5,763	4,500	4,500	8,500
20 00 000 585270 0000	Employee Travel Reimbursement		1,940	1,905	2,600	2,600	2,600
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,622	1,458	2,000	2,000	2,000
20 00 000 585800 0000	Public Relations		698	771	750	785	750
20 00 000 585950 0000	Registration Processing Fees		94,581	142,375	153,183	154,620	154,230
20 00 000 585980 0000	Scholarship		28,457	37,404	31,000	34,000	34,000
20 00 000 585985 0000	Board/Employee Discount		7,411	7,114	8,000	8,000	8,000
20 00 000 585990 0000	Contingency		675	5,903	6,000	6,000	6,000
	Miscellaneous Expenses		150,105	212,181	226,728	229,067	235,242
	Transfers Out						
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	200,000	700,000	950,000	950,000	1,400,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	61,083	64,853	66,978	66,978	66,978
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Chargebacks	40,000	40,000	40,000	40,000	40,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Liability W/C Insurance	9,000	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	26,874	26,874	28,530
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Memorial Turf Rental	20,000	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	54,000
	Transfers Out		409,907	913,677	1,166,852	1,166,852	1,618,508
	Expense Total		1,804,076	2,474,283	2,915,279	2,869,878	3,397,033
00	Administration		(370,427)	(885,359)	(1,277,765)	(1,221,294)	(1,652,863)

2018 Budget Highlights

RECREATION FUND - PROGRAMS



- Projected to end FY2017 with a net surplus exceeding \$850,000. The proposed 2018 Budget is projected to end the year with a net surplus of over \$870,000. 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 2018 budget.
- A large portion of expenses in every program are the indirect expenses, reflected under the “miscellaneous” category of the budget. Over \$500,000 is budgeted as expenses in the programs for 2018, an increase of approximately \$35,000 from FY2017. 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 2017 budget include:
 - o The Athletics program area provides the largest net revenue generated in the Park District. Athletic programs are projected to net over \$540,000 in 2017 and proposed to net more than \$550,000 in 2018. Over \$125,000 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: Girls Softball (+24.6%), Youth baseball (+14.6%), Youth Basketball +13.4%), House Soccer (+5.7%) and Tennis (+25%). The GBW/GBS/Spartan summer camp registrations remain strong with just under 3,000 participants in 2017. The Athletic revenue continues to grow due to the expansion of baseball and softball, soccer clinics and camps, gymnastics, youth basketball, preschool soccer and academy programs, lacrosse off-season training, high school field hockey teams, spring through summer tennis program and rugby teams. The upcoming 2018 budget

2018 Budget Highlights

RECREATION FUND - PROGRAMS

reflects new and expanded programs including: futsal, additional adult leagues in basketball and volleyball, fencing, youth volleyball, high school leagues, and improved instructional sport programs.

- o The General Recreation program area is the second largest net revenue generated in the Park District with projected net revenues in excess of \$270,000 in 2017 and approximately \$278,000 proposed for 2018. The largest program in this area is the year- round Preschool education program, projected to net \$93,814 which is lower than originally budgeted. Total enrollment for the program is consistent, however most students are enrolled at the younger age grouping which has lower class fees. Adventure Time Before and after school program continues to increase in net revenue (+\$104,000) and in enrollment numbers at Churchill and Forest Glen Schools. The program currently has 96 students enrolled for the 2017/2018 school year, which is the most students in the history of the program.
- o 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 again for 2018.
- o Special events remain some of the District's most popular activities and encompass the District's smallest budgets. In the free events that are offered to the public including Poochapalooza, Family Fun Night, Regatta, Movies and Concerts in the Parks, Pumpkin Flotilla Fest and Lantern Glow in the Park draw large crowds and operate on a conservative 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 2018.

2018 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	
	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	
		\$ -

E. REGISTRATION/CLERICAL STAFF

# PARTICIPANTS	# SESSIONS	
\$1.75		\$ -

F. TRAVEL EXPENSE (PROGRAMS USING PARK DISTRICT 15-PASSENGER VAN)

Mileage/Gas/Tolls estimation \$ -

G. SERVICE CHARGE 2% OF TOTAL REVENUE

PROGRAM REVENUE	TOTAL
2%	\$ -

H. SUPERVISOR'S SALARY \$ -

I. FIELD MAINTENANCE SPORTS PROGRAMS ONLY

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

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

TOTAL INDIRECT COSTS (B & J) \$0.00

PLEASE ADD THIS EXPENSE TO 20-2X-000-595500-XXXX 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

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1101	Adult Softball	4,325	5,725	9,925	6,550	6,550
20 21 000 515500 1101	Adult Softball	(585)	(1,190)	(1,518)	(984)	(1,015)
20 21 000 525500 1101	Adult Softball	(1,835)	(2,338)	(4,120)	(2,750)	(2,750)
20 21 000 535500 1101	Adult Softball	-	(170)	(320)	(342)	(320)
20 21 000 595500 1101	Adult Softball	(1,292)	(1,292)	(2,064)	(1,636)	(1,292)
1101 Total		613	735	1,903	838	1,173
20 21 000 425100 1102	Adult Fall Softball	3,900	4,800	7,400	4,800	4,800
20 21 000 515500 1102	Adult Fall Softball	(639)	(269)	(1,055)	(633)	(653)
20 21 000 525500 1102	Adult Fall Softball	(1,484)	(1,675)	(3,062)	(1,830)	(1,830)
20 21 000 535500 1102	Adult Fall Softball	-	(170)	(250)	(342)	(250)
20 21 000 595500 1102	Adult Fall Softball	(1,208)	(1,208)	(1,698)	(1,306)	(1,208)
1102 Total		569	1,479	1,335	689	859
20 21 000 425100 1111	Girl's Softball	42,102	53,742	58,705	78,915	71,065
20 21 000 515500 1111	Girl's Softball	(233)	(65)	(2,500)	(2,000)	(2,500)
20 21 000 525500 1111	Girl's Softball	(8,402)	(11,622)	(10,365)	(17,500)	(13,303)
20 21 000 535500 1111	Girl's Softball	(13,842)	(16,607)	(18,616)	(24,500)	(23,198)
20 21 000 595500 1111	Girl's Softball	(10,529)	(10,088)	(12,548)	(12,548)	(14,563)
1111 Total		9,098	15,360	14,676	22,367	17,501
20 21 000 425100 1112	Girl's Traveling Softball	47,094	45,501	45,900	51,063	45,900
20 21 000 515500 1112	Girl's Traveling Softball	(1,343)	(168)	(1,500)	(1,500)	(1,500)
20 21 000 525500 1112	Girl's Traveling Softball	(17,410)	(27,440)	(24,555)	(32,765)	(24,555)
20 21 000 535500 1112	Girl's Traveling Softball	(10,022)	(2,326)	(2,000)	(3,500)	(2,000)
20 21 000 595500 1112	Girl's Traveling Softball	(4,879)	(6,308)	(6,370)	(6,370)	(6,478)
1112 Total		13,440	9,260	11,475	6,928	11,367
20 21 000 425100 1113	Girl's Softball Tournament	14,665	18,049	24,500	32,325	29,850
20 21 000 515500 1113	Girl's Softball Tournament	(1,625)	(2,973)	(3,600)	(4,892)	(3,600)
20 21 000 525500 1113	Girl's Softball Tournament	(6,721)	(7,075)	(8,423)	(12,217)	(9,532)
20 21 000 535500 1113	Girl's Softball Tournament	(2,511)	(705)	(7,295)	(4,188)	(10,687)
20 21 000 595500 1113	Girl's Softball Tournament	(3,808)	(5,182)	(5,182)	(5,182)	(6,031)
1113 Total		-	2,115	-	5,846	-
20 21 000 525500 1114	GEGSA Tournament Concessions	-	-	-	-	-
20 21 000 535500 1114	GEGSA Tournament Concessions	-	-	-	-	-
1114 Total		-	-	-	-	-
20 21 000 425100 1115	Pitching Clinic	3,330	4,200	3,200	4,200	3,200
20 21 000 515500 1115	Pitching Clinic	(3,094)	(2,718)	(2,400)	(2,800)	(2,400)
20 21 000 595500 1115	Pitching Clinic	(436)	(447)	(460)	(460)	(460)
1115 Total		(200)	1,035	340	940	340
20 21 000 425100 1116	GEGSA Fundraising	3,740	1,206	2,500	10,457	2,500
20 21 000 525500 1116	GEGSA Fundraising	-	-	(2,125)	(8,445)	(2,125)
20 21 000 535500 1116	GEGSA Fundraising	(3,740)	(1,206)	(375)	(2,012)	(375)
1116 Total		-	-	-	-	-
20 21 000 425100 1120	House Soccer	104,739	109,922	117,275	129,238	122,100
20 21 000 515500 1120	House Soccer	(10,950)	(1,411)	(2,400)	(1,300)	(1,440)
20 21 000 525500 1120	House Soccer	(13,356)	(18,545)	(23,144)	(22,000)	(27,952)
20 21 000 535500 1120	House Soccer	(28,826)	(31,485)	(28,590)	(25,000)	(19,260)
20 21 000 595500 1120	House Soccer	(24,281)	(25,017)	(26,055)	(26,055)	(25,247)
1120 Total		27,325	33,464	37,086	54,883	48,201

Program Summary Report

Athletics

Account Number	Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1121	Indoor Soccer Leagues	122,159	129,326	139,100	95,859	136,800
20 21 000 515500 1121	Indoor Soccer Leagues	(12,997)	(4,073)	(6,749)	(4,632)	(6,300)
20 21 000 525500 1121	Indoor Soccer Leagues	(109,027)	(88,308)	(98,150)	(66,766)	(92,146)
20 21 000 535500 1121	Indoor Soccer Leagues	-	(1,879)	(1,890)	(835)	(1,890)
1121 Total		135	35,066	32,311	23,626	36,464
20 21 000 425100 1125	Lakers Soccer Tournament	91,527	86,648	93,245	90,000	100,750
20 21 000 515500 1125	Lakers Soccer Tournament	(389)	(1,850)	(2,880)	(2,880)	(2,880)
20 21 000 525500 1125	Lakers Soccer Tournament	(36,979)	(52,594)	(65,483)	(60,000)	(75,896)
20 21 000 535500 1125	Lakers Soccer Tournament	(17,683)	(18,962)	(9,450)	(7,000)	(10,050)
20 21 000 595500 1125	Lakers Soccer Tournament	(9,583)	(10,895)	(10,892)	(10,892)	(11,924)
1125 Total		26,893	2,347	4,540	9,228	-
20 21 000 425100 1126	Future Pros	34,903	37,619	49,725	40,000	42,675
20 21 000 525500 1126	Future Pros	(20,468)	(33,582)	(24,379)	(24,000)	(29,873)
20 21 000 595500 1126	Future Pros	(5,491)	(5,491)	(10,346)	(6,000)	(6,401)
1126 Total		8,943	(1,454)	15,000	10,000	6,401
20 21 000 425100 1127	GE Lakers Futbol Club	483,457	435,101	439,020	324,000	431,020
20 21 000 515500 1127	GE Lakers Futbol Club	(4,558)	(2,588)	-	(2,000)	(3,000)
20 21 000 525500 1127	GE Lakers Futbol Club	(360,245)	(341,293)	(311,175)	(273,000)	(340,613)
20 21 000 535500 1127	GE Lakers Futbol Club	(23,675)	(9,052)	(7,900)	(6,500)	(11,600)
20 21 000 595500 1127	GE Lakers Futbol Club	(33,270)	(38,907)	(34,485)	(22,758)	(22,758)
1127 Total		61,709	43,261	85,460	19,742	53,049
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise	-	-	-	7,709	-
20 21 000 535500 1128	GE Lakers Sponsor/Fundraise	-	-	-	(135)	-
1128 Total		-	-	-	7,574	-
20 21 000 425100 1130	Tournament	41,572	35,921	40,000	24,000	40,000
20 21 000 515500 1130	Tournament	(5,497)	(9,950)	(10,000)	(4,000)	(10,000)
20 21 000 525500 1130	Tournament	(1,595)	(2,196)	(8,000)	(2,000)	(8,000)
20 21 000 535500 1130	Tournament	(2,441)	(2,728)	(3,000)	(3,500)	(3,000)
1130 Total		32,039	21,047	19,000	14,500	19,000
20 21 000 425100 1140	Men's Basketball	12,582	11,970	15,450	12,598	17,125
20 21 000 515500 1140	Men's Basketball	(1,691)	(1,184)	(2,741)	(1,900)	(1,885)
20 21 000 525500 1140	Men's Basketball	(6,731)	(5,553)	(7,849)	(5,995)	(8,430)
20 21 000 535500 1140	Men's Basketball	-	-	(246)	(150)	(50)
20 21 000 595500 1140	Men's Basketball	(2,219)	(2,429)	(2,501)	(2,501)	(3,124)
1140 Total		1,941	2,805	2,113	2,052	3,636
20 21 000 425100 1141	Youth Basketball	67,160	70,109	69,300	80,399	82,800
20 21 000 515500 1141	Youth Basketball	(8,945)	(10,846)	(11,536)	(10,750)	(11,080)
20 21 000 525500 1141	Youth Basketball	(11,002)	(12,832)	(11,625)	(13,960)	(14,340)
20 21 000 535500 1141	Youth Basketball	(10,260)	(11,217)	(10,286)	(11,300)	(12,730)
20 21 000 595500 1141	Youth Basketball	(14,743)	(14,703)	(14,780)	(14,780)	(17,665)
1141 Total		22,210	20,511	21,073	29,609	26,985
20 21 000 425100 1143	Champions Basketball	-	-	-	-	15,520
20 21 000 525500 1143	Champions Basketball	-	-	-	-	(10,864)
20 21 000 535500 1143	Champions Basketball	-	-	-	-	-
20 21 000 595500 1143	Champions Basketball	-	-	-	-	(950)
1143 Total		-	-	-	-	3,706

Program Summary Report

Athletics

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1144	Basketball Camps	22,058	21,032	22,470	28,000	18,620
20 21 000 515500 1144	Basketball Camps	(10,500)	(11,573)	(10,585)	(11,295)	(10,585)
20 21 000 525500 1144	Basketball Camps	(2,091)	(1,448)	(2,695)	(5,000)	-
20 21 000 535500 1144	Basketball Camps	(1,781)	(797)	(1,750)	(673)	(1,750)
20 21 000 595500 1144	Basketball Camps	(1,767)	(2,055)	(2,525)	(2,525)	(1,517)
1144 Total		5,918	5,160	4,915	8,507	4,768
20 21 000 425100 1145	GBW Summer Camps	167,529	186,023	181,181	184,044	185,000
20 21 000 515500 1145	GBW Summer Camps	(109,678)	(121,592)	(121,639)	(117,500)	(125,000)
20 21 000 525500 1145	GBW Summer Camps	(23,117)	(25,727)	(25,721)	(32,705)	(26,250)
20 21 000 535500 1145	GBW Summer Camps	(5,101)	(5,338)	(5,638)	(4,500)	(6,000)
20 21 000 595500 1145	GBW Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
1145 Total		28,634	32,367	27,183	28,339	26,750
20 21 000 425100 1146	GBS Summer Camps	106,386	96,991	97,741	80,666	85,000
20 21 000 515500 1146	GBS Summer Camps	(57,178)	(54,431)	(55,199)	(46,820)	(50,000)
20 21 000 525500 1146	GBS Summer Camps	(32,698)	(24,855)	(25,480)	(17,460)	(19,000)
20 21 000 535500 1146	GBS Summer Camps	(3,039)	(3,446)	(3,446)	(3,287)	(5,000)
20 21 000 595500 1146	GBS Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
1146 Total		12,470	13,258	12,616	12,099	10,000
20 21 000 425100 1148	Sports Clinics	33	1,552	-	4,845	-
20 21 000 525500 1148	Sports Clinics	-	-	-	(1,180)	-
1148 Total		33	1,552	-	3,665	-
20 21 000 425100 1149	Golden Eagle Cheer Fundraising	6,826	5,326	10,000	13,223	11,145
20 21 000 525500 1149	Golden Eagle Cheer Fundraising	(2,113)	-	(3,750)	-	(10,945)
20 21 000 535500 1149	Golden Eagle Cheer Fundraising	(4,713)	(5,326)	(6,250)	(215)	(200)
1149 Total		-	-	-	13,008	-
20 21 000 425100 1155	Fencing	-	-	-	-	3,780
20 21 000 525500 1155	Fencing	-	-	-	-	(2,394)
20 21 000 535500 1155	Fencing	-	-	-	-	-
20 21 000 595500 1155	Fencing	-	-	-	-	(429)
1155 Total		-	-	-	-	957
20 21 000 425100 1160	Football Fundraising	9,773	16,879	39,600	12,500	15,000
20 21 000 525500 1160	Football Fundraising	(5,524)	(4,300)	(17,910)	(50)	(2,500)
20 21 000 535500 1160	Football Fundraising	(4,250)	(1,593)	(12,950)	(12,450)	(6,500)
1160 Total		-	10,986	8,740	-	6,000
20 21 000 425100 1161	Football Youth Tackle	114,996	99,361	104,125	99,455	100,000
20 21 000 525500 1161	Football Youth Tackle	(30,703)	(33,946)	(19,875)	(10,000)	(9,850)
20 21 000 535500 1161	Football Youth Tackle	(41,012)	(35,523)	(50,670)	(50,000)	(55,545)
20 21 000 595500 1161	Football Youth Tackle	(17,035)	(16,038)	(16,289)	(14,388)	(14,491)
1161 Total		26,246	13,854	17,291	25,067	20,114
20 21 000 425100 1162	Golden Eagles Jamboree	4,599	4,358	8,000	6,025	8,000
20 21 000 525500 1162	Golden Eagles Jamboree	(1,768)	(1,456)	(3,564)	(1,500)	(3,564)
20 21 000 535500 1162	Golden Eagles Jamboree	(2,832)	(2,116)	(3,650)	(3,739)	(3,650)
20 21 000 595500 1162	Golden Eagles Jamboree	-	(786)	(786)	(786)	(786)
1162 Total		-	-	-	-	-
20 21 000 425100 1163	Golden Eagles Concession	1,245	2,006	6,000	6,000	6,000
20 21 000 525500 1163	Golden Eagles Concession	(255)	(255)	(3,000)	(300)	(3,000)
20 21 000 535500 1163	Golden Eagles Concession	(990)	(1,751)	(3,000)	(5,700)	(3,000)
1163 Total		-	-	-	-	-

Program Summary Report

Athletics

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1164	Eagle Wear	4,654	1,466	5,000	2,000	3,000
20 21 000 525500 1164	Eagle Wear	-	-	(1,000)	(1,000)	(1,000)
20 21 000 535500 1164	Eagle Wear	(4,654)	(1,466)	(4,000)	(1,000)	(2,000)
1164 Total		-	-	-	-	-
20 21 000 425100 1170	Youth Gymnastics	105,493	127,561	116,380	120,638	120,000
20 21 000 515500 1170	Youth Gymnastics	(36,512)	(47,132)	(40,600)	(41,000)	(42,000)
20 21 000 525500 1170	Youth Gymnastics	(10,661)	(10,017)	-	(800)	(1,000)
20 21 000 535500 1170	Youth Gymnastics	(2,242)	(10,313)	(15,295)	(8,000)	(5,000)
20 21 000 595500 1170	Youth Gymnastics	(16,008)	(16,239)	(16,587)	(16,587)	(21,568)
1170 Total		40,070	43,859	43,898	54,251	50,432
20 21 000 425100 1171	Girl's Field Hockey	55,875	60,351	63,350	65,000	59,520
20 21 000 515500 1171	Girl's Field Hockey	(12,828)	(16,341)	(15,000)	(15,000)	(16,425)
20 21 000 525500 1171	Girl's Field Hockey	(4,432)	(3,499)	(5,000)	(9,000)	(3,450)
20 21 000 535500 1171	Girl's Field Hockey	(7,484)	(7,214)	(10,673)	(5,000)	(7,735)
20 21 000 595500 1171	Girl's Field Hockey	(14,270)	(16,277)	(16,325)	(16,325)	(16,416)
1171 Total		16,862	17,020	16,352	19,675	15,494
20 21 000 425100 1172	Boy's Lacrosse	99,161	89,533	92,250	81,000	84,150
20 21 000 515500 1172	Boy's Lacrosse	(10,606)	(11,601)	(15,000)	(10,000)	(11,500)
20 21 000 525500 1172	Boy's Lacrosse	(23,353)	(26,767)	(22,600)	(19,000)	(20,875)
20 21 000 535500 1172	Boy's Lacrosse	(31,055)	(28,074)	(23,775)	(23,700)	(22,065)
20 21 000 595500 1172	Boy's Lacrosse	(7,871)	(10,528)	(7,477)	(7,477)	(9,090)
1172 Total		26,277	12,563	23,398	20,823	20,620
20 21 000 425100 1173	Boy's Lacrosse Fundraising	-	9,184	7,500	12,007	11,100
20 21 000 525500 1173	Boy's Lacrosse Fundraising	-	-	(7,500)	(11,040)	(10,572)
20 21 000 535500 1173	Boy's Lacrosse Fundraising	-	-	-	(682)	(528)
1173 Total		-	9,184	-	285	-
20 21 000 425100 1174	Girl's Lacrosse	15,500	8,140	9,920	8,000	9,020
20 21 000 525500 1174	Girl's Lacrosse	(10,252)	(7,403)	(6,944)	(6,000)	(5,880)
20 21 000 595500 1174	Girl's Lacrosse	(2,200)	(2,220)	(1,126)	(956)	(956)
1174 Total		3,049	(1,483)	1,850	1,044	2,184
20 21 000 425100 1175	Chicago Storm Camps	11,180	7,850	8,700	-	-
20 21 000 525500 1175	Chicago Storm Camps	(8,276)	(5,390)	(6,090)	-	-
20 21 000 595500 1175	Chicago Storm Camps	(984)	(1,413)	(1,069)	-	-
1175 Total		1,920	1,047	1,542	-	-
20 21 000 425100 1176	British Challenger Soccer	12,652	14,399	15,410	12,526	12,025
20 21 000 525500 1176	British Challenger Soccer	(9,744)	(10,664)	(10,787)	(8,200)	(8,417)
20 21 000 595500 1176	British Challenger Soccer	(1,019)	(1,123)	(1,461)	(600)	(601)
1176 Total		1,889	2,613	3,162	3,726	3,007
20 21 000 425100 1177	Field Hockey Sponsorship/Fundr	-	-	-	80	-
1177 Total		-	-	-	80	-
20 21 000 425100 1181	Clay Court Tennis	1,420	2,046	1,870	1,855	1,760
20 21 000 535500 1181	Clay Court Tennis	(101)	(555)	(500)	(101)	(600)
20 21 000 595500 1181	Clay Court Tennis	(462)	(450)	(660)	(600)	(600)
1181 Total		857	1,041	710	1,154	560

Program Summary Report

Athletics

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1182	Tennis Lessons	46,029	56,031	60,000	75,241	75,000
20 21 000 515500 1182	Tennis Lessons	-	(38,534)	(40,847)	(52,700)	(52,700)
20 21 000 525500 1182	Tennis Lessons	(35,359)	-	-	-	-
20 21 000 535500 1182	Tennis Lessons	(86)	(5,123)	(4,000)	(2,801)	(2,800)
20 21 000 595500 1182	Tennis Lessons	(4,363)	(4,730)	(5,153)	(5,153)	(5,153)
	1182 Total	6,221	7,643	10,000	14,587	14,347
20 21 000 425100 1195	Teen Events & Trips	1,895	1,084	1,814	2,650	2,000
20 21 000 525500 1195	Teen Events & Trips	(3,336)	(2,080)	(2,400)	(2,400)	(1,200)
20 21 000 595500 1195	Teen Events & Trips	(550)	(366)	(352)	(352)	(353)
	1195 Total	(1,991)	(1,362)	(938)	(102)	447
20 21 000 425100 1201	Freedom 4	28,021	22,860	30,000	19,478	20,000
20 21 000 525500 1201	Freedom 4	(3,430)	(3,292)	(3,500)	(2,691)	(2,700)
20 21 000 535500 1201	Freedom 4	(10,949)	(7,225)	(10,000)	(7,332)	(7,000)
20 21 000 595500 1201	Freedom 4	(2,168)	(2,500)	(2,264)	(2,264)	(2,264)
	1201 Total	11,474	9,843	14,236	7,191	8,036
20 21 000 425100 1211	Ice Skating Lessons	38,224	37,330	39,052	31,000	35,000
20 21 000 525500 1211	Ice Skating Lessons	(28,514)	(28,268)	(29,289)	(23,350)	(28,000)
20 21 000 595500 1211	Ice Skating Lessons	(1,529)	(1,454)	(1,454)	(1,454)	(1,912)
	1211 Total	8,181	7,608	8,309	6,196	5,088
20 21 000 425100 1222	Lightning Running Club	3,154	5,430	5,950	4,200	3,975
20 21 000 525500 1222	Lightning Running Club	-	-	-	(1,200)	(1,070)
20 21 000 535500 1222	Lightning Running Club	(624)	(3,010)	(1,300)	(1,300)	(1,147)
20 21 000 595500 1222	Lightning Running Club	(348)	(659)	(855)	(855)	(768)
	1222 Total	2,182	1,761	3,795	845	990
20 21 000 425100 1230	Power/Co Rec Volleyball	1,787	1,920	10,092	5,800	14,380
20 21 000 515500 1230	Power/Co Rec Volleyball	-	-	(1,968)	-	(1,910)
20 21 000 525500 1230	Power/Co Rec Volleyball	(1,344)	(1,176)	(3,965)	(2,600)	(3,462)
20 21 000 535500 1230	Power/Co Rec Volleyball	-	-	(750)	(750)	(1,720)
20 21 000 595500 1230	Power/Co Rec Volleyball	(248)	(406)	(1,295)	(500)	(2,118)
	1230 Total	195	338	2,114	1,950	5,170
20 21 000 425100 1232	Baseball House League	138,004	139,710	144,880	159,555	151,115
20 21 000 525500 1232	Baseball House League	(25,275)	(39,882)	(27,345)	(36,277)	(27,439)
20 21 000 535500 1232	Baseball House League	(42,288)	(46,919)	(52,182)	(50,788)	(53,383)
20 21 000 595500 1232	Baseball House League	(35,974)	(30,968)	(32,490)	(32,490)	(34,054)
	1232 Total	34,468	21,941	32,863	40,000	36,239
20 21 000 425100 1233	Baseball Travel League	97,516	117,490	116,780	137,990	151,800
20 21 000 525500 1233	Baseball Travel League	(58,287)	(67,039)	(71,743)	(85,000)	(82,105)
20 21 000 535500 1233	Baseball Travel League	(4,545)	(1,647)	(1,400)	(6,250)	(2,475)
20 21 000 595500 1233	Baseball Travel League	(8,297)	(12,021)	(12,103)	(12,103)	(15,163)
	1233 Total	26,388	36,783	31,534	34,637	52,057
20 21 000 425100 1234	Baseball Fundraising	25,525	10,267	35,000	30,810	35,000
20 21 000 525500 1234	Baseball Fundraising	(25,150)	(3,866)	(21,664)	(21,310)	(25,000)
20 21 000 535500 1234	Baseball Fundraising	(375)	(6,401)	(13,336)	(9,500)	(10,000)
	1234 Total	0	-	-	-	-

Program Summary Report

Athletics

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 21 000 425100 1235	Baseball Tournament	14,833	19,790	21,000	20,850	21,000
20 21 000 525500 1235	Baseball Tournament	(7,512)	(7,105)	(12,006)	(12,862)	(11,931)
20 21 000 535500 1235	Baseball Tournament	(3,542)	(3,121)	(5,006)	(4,000)	(5,006)
20 21 000 595500 1235	Baseball Tournament	(3,778)	(3,988)	(3,988)	(3,988)	(4,063)
1235 Total		-	5,576	-	-	-
20 21 000 425100 1236	Baseball Concessions	19,022	20,099	13,000	11,500	13,000
20 21 000 515500 1236	Baseball Concessions	(5,761)	(6,652)	(6,000)	(2,069)	(2,500)
20 21 000 525500 1236	Baseball Concessions	(787)	(973)	(1,000)	(389)	(1,000)
20 21 000 535500 1236	Baseball Concessions	(12,474)	(12,475)	(6,000)	(9,042)	(9,500)
1236 Total		-	-	-	-	-
20 21 000 425100 1241	Golden Eagles Cheerleading	38,357	35,552	26,950	33,720	34,461
20 21 000 515500 1241	Golden Eagles Cheerleading	-	-	-	-	-
20 21 000 525500 1241	Golden Eagles Cheerleading	(13,580)	(9,039)	(3,925)	(17,000)	(5,250)
20 21 000 535500 1241	Golden Eagles Cheerleading	(14,938)	(14,650)	(11,950)	(17,000)	(16,141)
20 21 000 595500 1241	Golden Eagles Cheerleading	(4,736)	(4,776)	(4,298)	(4,298)	(4,684)
1241 Total		5,103	7,086	6,778	(4,578)	8,386
20 21 000 425100 1259	Fishing Derby	435	425	400	560	400
20 21 000 535500 1259	Fishing Derby	(129)	(186)	(132)	(250)	(132)
20 21 000 595500 1259	Fishing Derby	(218)	(215)	(166)	(166)	(156)
1259 Total		88	24	102	144	112
20 21 000 425100 1261	All-Star Sports	75,718	86,659	113,510	110,000	94,528
20 21 000 525500 1261	All-Star Sports	(46,521)	(50,560)	(63,414)	(60,000)	(47,685)
20 21 000 535500 1261	All-Star Sports	(10)	(400)	(600)	(143)	(100)
20 21 000 595500 1261	All-Star Sports	(14,868)	(17,325)	(23,036)	(23,036)	(23,087)
1261 Total		14,319	18,374	26,460	26,821	23,656
20 21 000 425100 1275	Illinois Shotokan Karate	49,604	50,130	47,742	52,000	45,530
20 21 000 525500 1275	Illinois Shotokan Karate	(43,312)	(36,979)	(35,252)	(39,000)	(33,611)
20 21 000 595500 1275	Illinois Shotokan Karate	(9,031)	(6,512)	(5,213)	(5,213)	(4,251)
1275 Total		(2,739)	6,639	7,277	7,787	7,668
20 21 000 425100 1278	White Sox Clinics/Camps	6,275	6,724	6,700	18,470	18,450
20 21 000 525500 1278	White Sox Clinics/Camps	(2,696)	(4,144)	(4,115)	(14,287)	(14,760)
1278 Total		3,579	2,580	2,585	4,183	3,690
20 21 000 425100 1280	Rugby	-	8,550	16,300	16,930	16,300
20 21 000 525500 1280	Rugby	-	(2,999)	(3,403)	(3,177)	(3,403)
20 21 000 535500 1280	Rugby	-	(1,760)	(5,205)	(6,173)	(5,205)
20 21 000 595500 1280	Rugby	-	-	(3,941)	(3,941)	(3,941)
1280 Total		-	3,791	3,751	3,639	3,751
20 21 000 425100 1281	Rugby Sponsorship/Fundraising	-	647	1,500	818	-
20 21 000 535500 1281	Rugby Sponsorship/Fundraising	-	(647)	(1,500)	(250)	(1,500)
1281 Total		-	-	-	568	(1,500)
20 21 000 425100 1285	Skateboarding	-	-	-	-	1,455
20 21 000 525500 1285	Skateboarding	-	-	-	-	(1,020)
20 21 000 535500 1285	Skateboarding	-	-	-	-	-
20 21 000 595500 1285	Skateboarding	-	-	-	-	(220)
1285 Total		-	-	-	-	215
Grand Total		476,407	478,677	556,834	544,413	557,920

Program Summary Report

Arts & Crafts

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 22 000 425100 2301	Theatre/Foreign Language/Horse	10,956	18,740	16,140	13,000	12,000
20 22 000 525500 2301	Theatre/Foreign Language/Horse	(7,635)	(14,073)	(9,620)	(7,300)	(6,500)
20 22 000 595500 2301	Theatre/Foreign Language/Horse	(1,874)	(1,874)	(2,361)	(2,361)	(2,362)
2301 Total		1,447	2,793	4,159	3,339	3,138
20 22 000 425100 2310	Bowling/Magic/Manners	2,416	6,600	6,270	12,600	7,000
20 22 000 515500 2310	Bowling/Magic/Manners	(972)	(315)	(360)	(4,400)	(1,000)
20 22 000 525500 2310	Bowling/Magic/Manners	(702)	(4,326)	(2,985)	(4,000)	(3,500)
20 22 000 595500 2310	Bowling/Magic/Manners	(460)	(460)	(561)	(561)	(560)
2310 Total		282	1,499	2,364	3,639	1,940
20 22 000 425100 2311	Early Childhood General	11,941	18,008	13,280	21,000	13,705
20 22 000 525500 2311	Early Childhood General	(8,477)	(13,015)	(7,306)	(13,000)	(7,485)
20 22 000 595500 2311	Early Childhood General	(1,668)	(2,233)	(3,343)	(3,343)	(3,474)
2311 Total		1,796	2,760	2,631	4,657	2,746
20 22 000 425100 2314	Cooking	10	625	1,560	12,800	10,000
20 22 000 525500 2314	Cooking	-	(480)	(803)	(7,800)	(7,000)
20 22 000 595500 2314	Cooking	-	(402)	(337)	(337)	(393)
2314 Total		10	(257)	420	4,663	2,607
20 22 000 425100 2315	Young Rembrandts	4,601	6,195	6,252	6,300	6,300
20 22 000 525500 2315	Young Rembrandts	(3,218)	(4,463)	(3,751)	(3,800)	(3,800)
20 22 000 595500 2315	Young Rembrandts	(1,070)	(1,070)	(1,130)	(1,130)	(1,131)
2315 Total		314	663	1,371	1,370	1,369
20 22 000 425100 2331	Kid Rock	9,597	11,371	9,312	8,200	8,500
20 22 000 525500 2331	Kid Rock	(6,736)	(8,542)	(5,033)	(4,600)	(4,700)
20 22 000 595500 2331	Kid Rock	(1,220)	(1,220)	(1,178)	(1,178)	(1,121)
2331 Total		1,641	1,609	3,101	2,422	2,679
20 22 000 425100 2350	Cool Science	6,707	9,222	9,510	9,200	9,500
20 22 000 525500 2350	Cool Science	(4,218)	(7,012)	(5,310)	(5,000)	(5,200)
20 22 000 595500 2350	Cool Science	(1,099)	(1,099)	(1,882)	(1,182)	(1,872)
2350 Total		1,390	1,111	2,318	3,018	2,428
20 22 000 425100 2351	Music & Movement	4,124	3,425	3,750	4,850	4,000
20 22 000 525500 2351	Music & Movement	(2,862)	(2,401)	(1,880)	(2,700)	(2,000)
20 22 000 595500 2351	Music & Movement	(1,066)	(1,066)	(830)	(830)	(836)
2351 Total		196	(42)	1,040	1,320	1,164
20 22 000 425100 2358	Glitzzy Girlz	852	2,298	1,920	3,300	2,500
20 22 000 525500 2358	Glitzzy Girlz	(576)	(1,657)	(900)	(2,400)	(1,200)
20 22 000 595500 2358	Glitzzy Girlz	(256)	(256)	(614)	(614)	(626)
2358 Total		20	385	406	286	674
20 22 000 425100 2362	Music Together	34,549	44,366	40,166	42,000	41,000
20 22 000 525500 2362	Music Together	(25,899)	(33,336)	(28,290)	(26,000)	(25,000)
20 22 000 595500 2362	Music Together	(1,967)	(1,967)	(3,072)	(3,072)	(3,089)
2362 Total		6,683	9,063	8,804	12,928	12,911
20 22 000 425100 2364	Adult General	2,447	1,997	2,129	2,300	2,200
20 22 000 525500 2364	Adult General	(1,691)	(1,595)	(1,490)	(1,400)	(1,400)
20 22 000 595500 2364	Adult General	(400)	(400)	(372)	(372)	(383)
2364 Total		356	2	267	528	417
20 22 000 425100 2370	Bricks 4 Kidz	17,499	19,301	16,920	14,000	15,000
20 22 000 525500 2370	Bricks 4 Kidz	(14,345)	(15,538)	(11,844)	(10,000)	(10,500)
20 22 000 595500 2370	Bricks 4 Kidz	(466)	(466)	(1,242)	(1,242)	(1,145)
2370 Total		2,688	3,297	3,834	2,758	3,355

Program Summary Report

Arts & Crafts

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 22 000 425100 2375	Nature Programs	8,095	13,626	11,840	13,500	13,892
20 22 000 515500 2375	Nature Programs	(4,187)	(6,810)	(6,268)	(6,000)	(6,464)
20 22 000 525500 2375	Nature Programs	(150)	-	-	(618)	(375)
20 22 000 535500 2375	Nature Programs	(1,179)	(2,014)	(1,000)	(2,000)	(1,800)
20 22 000 595500 2375	Nature Programs	(1,366)	(1,338)	(2,034)	(2,034)	(1,683)
	2375 Total	1,213	3,465	2,538	2,848	3,570
	Grand Total	18,037	26,347	33,253	43,776	38,998

Program Summary Report

Health / Fitness / Dance

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 23 000 425100 3410	Fitness Classes	9,961	8,624	8,500	8,500	8,500
20 23 000 515500 3410	Fitness Classes	(5,810)	(4,451)	(4,500)	(4,500)	(4,500)
20 23 000 535500 3410	Fitness Classes	(134)	(38)	(200)	-	(200)
20 23 000 595500 3410	Fitness Classes	(3,539)	(3,539)	(3,551)	(3,550)	(3,500)
	3410 Total	478	596	249	450	300
20 23 000 425100 3510	Dance	31,849	26,777	28,040	24,000	25,000
20 23 000 515500 3510	Dance	(14,810)	(11,152)	(9,843)	(10,000)	(10,500)
20 23 000 535500 3510	Dance	(1,047)	(237)	(500)	(400)	(500)
20 23 000 595500 3510	Dance	(2,000)	(4,200)	(5,470)	(5,470)	(7,098)
	3510 Total	13,992	11,187	12,227	8,130	6,902
	Grand Total	14,470	11,784	12,476	8,580	7,202

Program Summary Report

General Recreation

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 24 000 425100 4450	Safety Village	14,855	13,052	14,450	12,000	13,614
20 24 000 515500 4450	Safety Village	(4,202)	(5,236)	(4,990)	(4,650)	(4,936)
20 24 000 535500 4450	Safety Village	(515)	(880)	(450)	(450)	(450)
20 24 000 595500 4450	Safety Village	(3,601)	(3,643)	(5,141)	(5,141)	(5,156)
4450 Total		6,537	3,293	3,869	1,759	3,072
20 24 000 425100 4451	Positively Play	27,038	25,199	24,948	25,841	27,688
20 24 000 515500 4451	Positively Play	(12,367)	(10,572)	(10,119)	(9,666)	(10,119)
20 24 000 535500 4451	Positively Play	(945)	(814)	(630)	(1,000)	(917)
20 24 000 595500 4451	Positively Play	(9,994)	(8,701)	(7,384)	(7,384)	(7,275)
4451 Total		3,732	5,112	6,815	7,792	9,377
20 24 000 425100 4598	CDH Classes	5,733	5,303	6,195	5,900	6,135
20 24 000 515500 4598	CDH Classes	(1,792)	(1,607)	(1,700)	(1,550)	(1,700)
20 24 000 535500 4598	CDH Classes	(454)	(560)	(685)	(500)	(775)
20 24 000 595500 4598	CDH Classes	(2,200)	(2,225)	(2,237)	(2,237)	(2,051)
4598 Total		1,288	911	1,573	1,613	1,609
20 24 000 425100 4610	Preschool	455,115	473,549	493,500	440,000	491,032
20 24 000 515500 4610	Preschool	(206,017)	(205,224)	(237,374)	(212,000)	(231,850)
20 24 000 525500 4610	Preschool	(14,352)	(10,372)	(10,347)	(10,500)	(9,130)
20 24 000 535500 4610	Preschool	(27,413)	(29,711)	(22,400)	(22,500)	(22,600)
20 24 000 595500 4610	Preschool	(83,465)	(89,876)	(101,186)	(101,186)	(101,397)
4610 Total		123,868	138,366	122,193	93,814	126,055
20 24 000 425100 4612	Kindergarten Kids Camp	35,644	28,272	28,547	18,319	31,800
20 24 000 515500 4612	Kindergarten Kids Camp	(15,973)	(14,846)	(14,112)	(8,082)	(17,640)
20 24 000 535500 4612	Kindergarten Kids Camp	(1,098)	(1,134)	(795)	(575)	(795)
20 24 000 595500 4612	Kindergarten Kids Camp	(7,450)	(7,497)	(7,662)	(6,500)	(7,392)
4612 Total		11,124	4,795	5,978	3,162	5,973
20 24 000 425100 4625	Camp Caravan	94,728	103,642	104,500	98,014	100,000
20 24 000 515500 4625	Camp Caravan	(35,968)	(38,573)	(34,178)	(37,774)	(32,000)
20 24 000 525500 4625	Camp Caravan	(6,575)	(8,089)	(8,085)	(7,800)	(8,000)
20 24 000 535500 4625	Camp Caravan	(2,366)	(2,762)	(3,682)	(2,000)	(3,200)
20 24 000 595500 4625	Camp Caravan	(17,867)	(13,595)	(13,000)	(13,000)	(17,911)
4625 Total		31,952	40,623	45,555	37,440	38,889
20 24 000 425100 4626	Imagination Station	18,130	17,795	19,008	18,216	20,268
20 24 000 515500 4626	Imagination Station	(6,555)	(9,001)	(9,175)	(7,355)	(9,000)
20 24 000 535500 4626	Imagination Station	(1,431)	(1,752)	(1,250)	(1,700)	(1,250)
20 24 000 595500 4626	Imagination Station	(4,159)	(3,818)	(3,895)	(3,895)	(3,397)
4626 Total		5,985	3,224	4,688	5,266	6,622
20 24 000 425100 4631	Turf & Surf	47,405	52,824	53,200	47,521	50,000
20 24 000 515500 4631	Turf & Surf	(16,275)	(23,449)	(20,509)	(20,724)	(20,500)
20 24 000 525500 4631	Turf & Surf	(8,879)	(5,175)	(7,728)	(2,708)	(7,500)
20 24 000 535500 4631	Turf & Surf	(592)	(2,510)	(1,300)	(5,800)	(1,200)
20 24 000 595500 4631	Turf & Surf	(3,702)	(2,182)	(2,976)	(2,976)	(3,056)
4631 Total		17,957	19,508	20,687	15,313	17,744
20 24 000 425100 4643	Adventure Time Before & After	143,361	171,479	182,488	210,000	195,260
20 24 000 515500 4643	Adventure Time Before & After	(62,166)	(59,846)	(84,009)	(75,000)	(85,206)
20 24 000 525500 4643	Adventure Time Before & After	(467)	(715)	(4,400)	(3,500)	(4,830)
20 24 000 535500 4643	Adventure Time Before & After	(3,654)	(3,073)	(8,000)	(6,000)	(10,000)
20 24 000 595500 4643	Adventure Time Before & After	(14,392)	(14,388)	(21,025)	(21,025)	(26,598)
4643 Total		62,681	93,457	65,054	104,475	68,626

Program Summary Report

General Recreation

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 24 000 425100 4684	Gingerbread Class	-	-	1,050	960	1,000
20 24 000 535500 4684	Gingerbread Class	(241)	(253)	(600)	(600)	(600)
20 24 000 595500 4684	Gingerbread Class	(198)	(167)	(166)	(166)	(166)
	4684 Total	(439)	(420)	284	194	234
20 24 000 425100 4697	Computer Workshop	5,381	2,446	2,950	5,200	3,000
20 24 000 525500 4697	Computer Workshop	(3,780)	(1,600)	(1,800)	(3,500)	(1,850)
20 24 000 595500 4697	Computer Workshop	(1,150)	(1,252)	(895)	(895)	(896)
	4697 Total	451	(406)	255	805	254
	Grand Total	265,135	308,462	276,951	271,633	278,455

Program Summary Report

Senior Citizens

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 25 000 425100 5702	One Day Trips	3,465	4,784	6,500	3,200	5,000
20 25 000 525500 5702	One Day Trips	(2,886)	(4,686)	(3,600)	(2,000)	(2,800)
20 25 000 535500 5702	One Day Trips	-	(8)	(300)	(150)	(300)
20 25 000 595500 5702	One Day Trips	(700)	(736)	(949)	(949)	(1,727)
	5702 Total	(121)	(646)	1,651	101	173
20 25 000 425100 5706	Adult Dance	3,146	3,599	3,600	3,550	3,600
20 25 000 525500 5706	Adult Dance	(1,510)	(2,263)	(1,800)	(1,800)	(1,800)
20 25 000 595500 5706	Adult Dance	(1,000)	(1,462)	(1,045)	(1,045)	(1,044)
	5706 Total	636	(126)	755	705	756
20 25 000 425100 5728	Senior Luncheons	1,866	3,402	2,376	2,480	2,500
20 25 000 525500 5728	Senior Luncheons	(1,500)	(2,248)	(1,835)	(1,600)	(1,600)
20 25 000 535500 5728	Senior Luncheons	(584)	(963)	(513)	(650)	(650)
	5728 Total	(218)	191	28	230	250
	Grand Total	297	(581)	2,434	1,036	1,179

Program Summary Report

Special Events

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 26 000 425100 6801	Family Fun Night	1,634	2,688	2,500	4,100	2,500
20 26 000 515500 6801	Family Fun Night	-	(659)	(765)	(700)	(765)
20 26 000 525500 6801	Family Fun Night	(3,903)	(9,367)	(9,000)	(10,000)	(8,840)
20 26 000 535500 6801	Family Fun Night	(3,053)	(2,920)	(1,900)	(3,000)	(2,100)
20 26 000 595500 6801	Family Fun Night	(686)	(774)	(774)	(774)	(774)
6801 Total		(6,009)	(11,032)	(9,939)	(10,374)	(9,979)
20 26 000 425100 6808	Breakfast With Santa	1,830	2,857	1,980	2,900	3,100
20 26 000 525500 6808	Breakfast With Santa	(764)	(826)	(745)	(840)	(900)
20 26 000 535500 6808	Breakfast With Santa	(224)	(1,098)	(300)	(1,000)	(1,000)
20 26 000 595500 6808	Breakfast With Santa	(580)	(582)	(304)	(304)	(328)
6808 Total		262	351	631	756	872
20 26 000 425100 6809	Dog Special Event	2,258	1,639	2,000	-	2,000
20 26 000 525500 6809	Dog Special Event	(600)	(800)	(1,200)	(500)	(1,000)
20 26 000 535500 6809	Dog Special Event	(1,931)	(1,394)	(800)	(500)	(800)
20 26 000 595500 6809	Dog Special Event	(130)	(88)	(84)	(84)	(84)
6809 Total		(404)	(643)	(84)	(1,084)	116
20 26 000 425100 6811	Flea Market	440	613	436	-	450
20 26 000 535500 6811	Flea Market	(163)	-	(145)	-	(145)
20 26 000 595500 6811	Flea Market	(149)	(161)	(122)	-	(123)
6811 Total		129	452	169	-	182
20 26 000 425100 6812	July 4th Festivities	1,521	2,436	1,800	1,305	1,500
20 26 000 525500 6812	July 4th Festivities	(3,688)	(5,692)	(6,100)	(5,175)	(6,000)
20 26 000 535500 6812	July 4th Festivities	(34)	(136)	(300)	-	(300)
20 26 000 595500 6812	July 4th Festivities	(550)	(238)	(124)	(124)	(88)
6812 Total		(2,750)	(3,630)	(4,724)	(3,994)	(4,888)
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane	4,325	6,850	5,500	4,500	5,000
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane	(1,244)	(2,020)	(1,700)	(1,500)	(1,600)
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane	(1,547)	(2,288)	(1,300)	(1,300)	(1,300)
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane	(354)	(355)	(466)	(466)	(650)
6813 Total		1,180	2,187	2,034	1,234	1,450
20 26 000 425100 6816	Parent/Child Events	8,373	10,797	10,102	10,550	11,000
20 26 000 525500 6816	Parent/Child Events	(1,920)	(4,591)	(3,760)	(3,800)	(4,000)
20 26 000 535500 6816	Parent/Child Events	(2,581)	(2,516)	(3,000)	(3,200)	(3,200)
20 26 000 595500 6816	Parent/Child Events	(576)	(648)	(912)	(912)	(910)
6816 Total		3,297	3,043	2,430	2,638	2,890
20 26 000 425100 6817	Dance Recital Costumes	12,549	8,151	8,000	4,634	6,500
20 26 000 535500 6817	Dance Recital Costumes	(2,635)	(6,012)	(6,300)	(3,878)	(6,000)
20 26 000 595500 6817	Dance Recital Costumes	(239)	(287)	(385)	(385)	(345)
6817 Total		9,675	1,852	1,315	371	155
20 26 000 425100 6820	Easter Extravaganza	1,647	3,267	2,515	1,857	2,815
20 26 000 535500 6820	Easter Extravaganza	(1,085)	(1,710)	(1,260)	(700)	(1,530)
20 26 000 595500 6820	Easter Extravaganza	(500)	(568)	(518)	(518)	(568)
6820 Total		62	990	737	639	717
20 26 000 425100 6824	Cardboard Boat Regatta	1,536	1,620	2,000	1,550	2,000
20 26 000 525500 6824	Cardboard Boat Regatta	(830)	(313)	(350)	-	-
20 26 000 535500 6824	Cardboard Boat Regatta	(301)	(595)	(300)	(481)	(500)
6824 Total		405	712	1,350	1,069	1,500

Program Summary Report

Special Events

Account Number	Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
		2015	2016			
20 26 000 425100 6830	Santa Visits	1,945	2,285	2,550	2,360	3,000
20 26 000 535500 6830	Santa Visits	(1,047)	(1,276)	(1,340)	(1,200)	(1,340)
20 26 000 595500 6830	Santa Visits	(573)	(574)	(577)	(577)	(568)
	6830 Total	325	435	633	583	1,092
20 26 000 425100 6835	Polar Express	10,415	11,210	11,760	11,700	11,760
20 26 000 525500 6835	Polar Express	(3,175)	(2,873)	(2,945)	(2,900)	(2,945)
20 26 000 535500 6835	Polar Express	(2,369)	(2,900)	(3,585)	(3,500)	(3,585)
20 26 000 595500 6835	Polar Express	(2,290)	(1,703)	(2,267)	(2,267)	(2,273)
	6835 Total	2,581	3,734	2,963	3,033	2,957
20 26 000 425100 6840	Hay Ride/Kids 2 K	-	3,136	3,200	1,651	2,750
20 26 000 525500 6840	Hay Ride/Kids 2 K	-	(498)	(1,843)	(200)	(1,400)
20 26 000 535500 6840	Hay Ride/Kids 2 K	-	(1,625)	(450)	(168)	(500)
20 26 000 595500 6840	Hay Ride/Kids 2 K	-	(467)	(515)	(515)	(467)
	6840 Total	-	546	393	769	383
	Grand Total	8,753	(1,005)	(2,092)	(4,360)	(2,553)

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
21	Athletic Programs						
000	Non-Specified						
	Program Fees						
20 21 000 425100 1101	Adult Softball		4,325	5,725	9,925	6,550	6,550
20 21 000 425100 1102	Adult Fall Softball		3,900	4,800	7,400	4,800	4,800
20 21 000 425100 1111	Girl's Softball		42,102	53,742	58,705	78,915	71,065
20 21 000 425100 1112	Girl's Traveling Softball		47,094	45,501	45,900	51,063	45,900
20 21 000 425100 1113	Girl's Softball Tournament		14,665	18,049	24,500	32,325	29,850
20 21 000 425100 1115	Pitching Clinic		3,330	4,200	3,200	4,200	3,200
20 21 000 425100 1116	GEGSA Fundraising		3,740	1,206	2,500	10,457	2,500
20 21 000 425100 1120	House Soccer		104,739	109,922	117,275	129,238	122,100
20 21 000 425100 1121	Indoor Soccer Leagues		122,159	129,326	139,100	95,859	136,800
20 21 000 425100 1125	Lakers Soccer Tournament		91,527	86,648	93,245	90,000	100,750
20 21 000 425100 1126	Future Pros		34,903	37,619	49,725	40,000	42,675
20 21 000 425100 1127	GE Lakers Futbol Club		483,457	435,101	439,020	324,000	431,020
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise		-	-	-	7,709	-
20 21 000 425100 1130	Tournament		41,572	35,921	40,000	24,000	40,000
20 21 000 425100 1140	Men's Basketball		12,582	11,970	15,450	12,598	17,125
20 21 000 425100 1141	Youth Basketball		67,160	70,109	69,300	80,399	82,800
20 21 000 425100 1143	Champions Basketball		-	-	-	-	15,520
20 21 000 425100 1144	Basketball Camps	Spartan Camps 2018	22,058	21,032	22,470	28,000	18,620
20 21 000 425100 1145	GBW Summer Camps		167,529	186,023	181,181	184,044	185,000
20 21 000 425100 1146	GBS Summer Camps		106,386	96,991	97,741	80,666	85,000
20 21 000 425100 1148	Sports Clinics		33	1,552	-	4,845	-
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		6,826	5,326	10,000	13,223	11,145
20 21 000 425100 1155	Fencing		-	-	-	-	3,780
20 21 000 425100 1160	Football Fundraising		9,773	16,879	39,600	12,500	15,000
20 21 000 425100 1161	Football Youth Tackle		114,996	99,361	104,125	99,455	100,000
20 21 000 425100 1162	Golden Eagles Jamboree		4,599	4,358	8,000	6,025	8,000
20 21 000 425100 1163	Golden Eagles Concession		1,245	2,006	6,000	6,000	6,000
20 21 000 425100 1164	Eagle Wear		4,654	1,466	5,000	2,000	3,000
20 21 000 425100 1170	Youth Gymnastics		105,493	127,561	116,380	120,638	120,000
20 21 000 425100 1171	Girl's Field Hockey		55,875	60,351	63,350	65,000	59,520
20 21 000 425100 1172	Boy's Lacrosse		99,161	89,533	92,250	81,000	84,150
20 21 000 425100 1173	Boy's Lacrosse Fundraising		-	9,184	7,500	12,007	11,100
20 21 000 425100 1174	Girl's Lacrosse		15,500	8,140	9,920	8,000	9,020

Account Number	Description	Detail Description
20 21 000 425100 1175	Chicago Storm Camps	
20 21 000 425100 1176	British Challenger Soccer	
20 21 000 425100 1177	Field Hockey Sponsorship/Fundr	
20 21 000 425100 1181	Clay Court Tennis	
20 21 000 425100 1182	Tennis Lessons	
20 21 000 425100 1195	Teen Events & Trips	
20 21 000 425100 1201	Freedom 4	
20 21 000 425100 1211	Ice Skating Lessons	
20 21 000 425100 1222	Lightning Running Club	
20 21 000 425100 1230	Power/Co Rec Volleyball	
20 21 000 425100 1232	Baseball House League	
20 21 000 425100 1233	Baseball Travel League	
20 21 000 425100 1234	Baseball Fundraising	
20 21 000 425100 1235	Baseball Tournament	
20 21 000 425100 1236	Baseball Concessions	
20 21 000 425100 1241	Golden Eagles Cheerleading	
20 21 000 425100 1259	Fishing Derby	
20 21 000 425100 1261	All-Star Sports	
20 21 000 425100 1275	Illinois Shotokan Karate	
20 21 000 425100 1278	White Sox Clinics/Camps	
20 21 000 425100 1280	Rugby	
20 21 000 425100 1281	Rugby Sponsorship/Fundraising	
20 21 000 425100 1285	Skateboarding	
	Program Fees	

<u>Actual History</u>	<u>Actual History</u>			
2015	2016	2017 Budget	2017 Estimate	2018 Budget
11,180	7,850	8,700	-	-
12,652	14,399	15,410	12,526	12,025
-	-	-	80	-
1,420	2,046	1,870	1,855	1,760
46,029	56,031	60,000	75,241	75,000
1,895	1,084	1,814	2,650	2,000
28,021	22,860	30,000	19,478	20,000
38,224	37,330	39,052	31,000	35,000
3,154	5,430	5,950	4,200	3,975
1,787	1,920	10,092	5,800	14,380
138,004	139,710	144,880	159,555	151,115
97,516	117,490	116,780	137,990	151,800
25,525	10,267	35,000	30,810	35,000
14,833	19,790	21,000	20,850	21,000
19,022	20,099	13,000	11,500	13,000
38,357	35,552	26,950	33,720	34,461
435	425	400	560	400
75,718	86,659	113,510	110,000	94,528
49,604	50,130	47,742	52,000	45,530
6,275	6,724	6,700	18,470	18,450
-	8,550	16,300	16,930	16,300
-	647	1,500	818	-
-	-	-	-	1,455
2,401,035	2,424,595	2,595,412	2,461,549	2,619,169
2,401,035	2,424,595	2,595,412	2,461,549	2,619,169

Revenue Total

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages - Programs							
20 21 000 515500 1101	Adult Softball		585	1,190	1,518	984	1,015
20 21 000 515500 1102	Adult Fall Softball		639	269	1,055	633	653
20 21 000 515500 1111	Girl's Softball		233	65	2,500	2,000	2,500
20 21 000 515500 1112	Girl's Traveling Softball		1,343	168	1,500	1,500	1,500
20 21 000 515500 1113	Girl's Softball Tournament		1,625	2,973	3,600	4,892	3,600
20 21 000 515500 1115	Pitching Clinic		3,094	2,718	2,400	2,800	2,400
20 21 000 515500 1120	House Soccer		10,950	1,411	2,400	1,300	1,440
20 21 000 515500 1121	Indoor Soccer Leagues		12,997	4,073	6,749	4,632	6,300
20 21 000 515500 1125	Lakers Soccer Tournament		389	1,850	2,880	2,880	2,880
20 21 000 515500 1127	GE Lakers Futbol Club		4,558	2,588	-	2,000	3,000
20 21 000 515500 1130	Tournament		5,497	9,950	10,000	4,000	10,000
20 21 000 515500 1140	Men's Basketball		1,691	1,184	2,741	1,900	1,885
20 21 000 515500 1141	Youth Basketball		8,945	10,846	11,536	10,750	11,080
20 21 000 515500 1144	Basketball Camps		10,500	11,573	10,585	11,295	10,585
20 21 000 515500 1145	GBW Summer Camps		109,678	121,592	121,639	117,500	125,000
20 21 000 515500 1146	GBS Summer Camps		57,178	54,431	55,199	46,820	50,000
20 21 000 515500 1170	Youth Gymnastics		36,512	47,132	40,600	41,000	42,000
20 21 000 515500 1171	Girl's Field Hockey		12,828	16,341	15,000	15,000	16,425
20 21 000 515500 1172	Boy's Lacrosse		10,606	11,601	15,000	10,000	11,500
20 21 000 515500 1182	Tennis Lessons		-	38,534	40,847	52,700	52,700
20 21 000 515500 1230	Power/Co Rec Volleyball		-	-	1,968	-	1,910
20 21 000 515500 1236	Baseball Concessions		5,761	6,652	6,000	2,069	2,500
20 21 000 515500 1241	Golden Eagles Cheerleading		-	-	-	-	-
Salaries & Wages - Programs			295,610	347,141	355,717	336,655	360,873
Contractual Services- Programs							
20 21 000 525500 1101	Adult Softball		1,835	2,338	4,120	2,750	2,750
20 21 000 525500 1102	Adult Fall Softball		1,484	1,675	3,062	1,830	1,830
20 21 000 525500 1111	Girl's Softball		8,402	11,622	10,365	17,500	13,303
20 21 000 525500 1112	Girl's Traveling Softball		17,410	27,440	24,555	32,765	24,555
20 21 000 525500 1113	Girl's Softball Tournament		6,721	7,075	8,423	12,217	9,532
20 21 000 525500 1114	GEGSA Tournament Concessions		-	-	-	-	-
20 21 000 525500 1116	GEGSA Fundraising		-	-	2,125	8,445	2,125
20 21 000 525500 1120	House Soccer		13,356	18,545	23,144	22,000	27,952

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
20 21 000 525500 1121	Indoor Soccer Leagues		109,027	88,308	98,150	66,766	92,146
20 21 000 525500 1125	Lakers Soccer Tournament		36,979	52,594	65,483	60,000	75,896
20 21 000 525500 1126	Future Pros		20,468	33,582	24,379	24,000	29,873
20 21 000 525500 1127	GE Lakers Futbol Club		360,245	341,293	311,175	273,000	340,613
20 21 000 525500 1130	Tournament		1,595	2,196	8,000	2,000	8,000
20 21 000 525500 1140	Men's Basketball		6,731	5,553	7,849	5,995	8,430
20 21 000 525500 1141	Youth Basketball		11,002	12,832	11,625	13,960	14,340
20 21 000 525500 1143	Champions Basketball		-	-	-	-	10,864
20 21 000 525500 1144	Basketball Camps		2,091	1,448	2,695	5,000	-
20 21 000 525500 1145	GBW Summer Camps		23,117	25,727	25,721	32,705	26,250
20 21 000 525500 1146	GBS Summer Camps		32,698	24,855	25,480	17,460	19,000
20 21 000 525500 1148	Sports Clinics		-	-	-	1,180	-
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		2,113	-	3,750	-	10,945
20 21 000 525500 1155	Fencing		-	-	-	-	2,394
20 21 000 525500 1160	Football Fundraising		5,524	4,300	17,910	50	2,500
20 21 000 525500 1161	Football Youth Tackle		30,703	33,946	19,875	10,000	9,850
20 21 000 525500 1162	Golden Eagles Jamboree		1,768	1,456	3,564	1,500	3,564
20 21 000 525500 1163	Golden Eagles Concession		255	255	3,000	300	3,000
20 21 000 525500 1164	Eagle Wear		-	-	1,000	1,000	1,000
20 21 000 525500 1170	Youth Gymnastics		10,661	10,017	-	800	1,000
20 21 000 525500 1171	Girl's Field Hockey		4,432	3,499	5,000	9,000	3,450
20 21 000 525500 1172	Boy's Lacrosse		23,353	26,767	22,600	19,000	20,875
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	7,500	11,040	10,572
20 21 000 525500 1174	Girl's Lacrosse		10,252	7,403	6,944	6,000	5,880
20 21 000 525500 1175	Chicago Storm Camps		8,276	5,390	6,090	-	-
20 21 000 525500 1176	British Challenger Soccer		9,744	10,664	10,787	8,200	8,417
20 21 000 525500 1182	Tennis Lessons		35,359	-	-	-	-
20 21 000 525500 1195	Teen Events & Trips		3,336	2,080	2,400	2,400	1,200
20 21 000 525500 1201	Freedom 4		3,430	3,292	3,500	2,691	2,700
20 21 000 525500 1211	Ice Skating Lessons		28,514	28,268	29,289	23,350	28,000
20 21 000 525500 1222	Lightning Running Club		-	-	-	1,200	1,070
20 21 000 525500 1230	Power/Co Rec Volleyball		1,344	1,176	3,965	2,600	3,462
20 21 000 525500 1232	Baseball House League		25,275	39,882	27,345	36,277	27,439
20 21 000 525500 1233	Baseball Travel League		58,287	67,039	71,743	85,000	82,105
20 21 000 525500 1234	Baseball Fundraising		25,150	3,866	21,664	21,310	25,000
20 21 000 525500 1235	Baseball Tournament		7,512	7,105	12,006	12,862	11,931

Account Number	Description	Detail Description
20 21 000 525500 1236	Baseball Concessions	
20 21 000 525500 1241	Golden Eagles Cheerleading	
20 21 000 525500 1261	All-Star Sports	
20 21 000 525500 1275	Illinois Shotokan Karate	
20 21 000 525500 1278	White Sox Clinics/Camps	
20 21 000 525500 1280	Rugby	
20 21 000 525500 1285	Skateboarding	

Contractual Services- Programs

Materials & Supplies -Programs

20 21 000 535500 1101	Adult Softball	
20 21 000 535500 1102	Adult Fall Softball	
20 21 000 535500 1111	Girl's Softball	
20 21 000 535500 1112	Girl's Traveling Softball	
20 21 000 535500 1113	Girl's Softball Tournament	
20 21 000 535500 1114	GEGSA Tournament Concessions	
20 21 000 535500 1116	GEGSA Fundraising	
20 21 000 535500 1120	House Soccer	
20 21 000 535500 1121	Indoor Soccer Leagues	
20 21 000 535500 1125	Lakers Soccer Tournament	
20 21 000 535500 1127	GE Lakers Futbol Club	
20 21 000 535500 1128	GE Lakers Sponsor/Fundraise	
20 21 000 535500 1130	Tournament	
20 21 000 535500 1140	Men's Basketball	
20 21 000 535500 1141	Youth Basketball	
20 21 000 535500 1143	Champions Basketball	
20 21 000 535500 1144	Basketball Camps	
20 21 000 535500 1145	GBW Summer Camps	
20 21 000 535500 1146	GBS Summer Camps	
20 21 000 535500 1149	Golden Eagle Cheer Fundraising	
20 21 000 535500 1155	Fencing	
20 21 000 535500 1160	Football Fundraising	
20 21 000 535500 1161	Football Youth Tackle	
20 21 000 535500 1162	Golden Eagles Jamboree	
20 21 000 535500 1163	Golden Eagles Concession	
20 21 000 535500 1164	Eagle Wear	

<u>Actual History</u>		<u>Actual History</u>		2017 Budget	2017 Estimate	2018 Budget
2015	2016					
787	973	1,000	389	1,000		
13,580	9,039	3,925	17,000	5,250		
46,521	50,560	63,414	60,000	47,685		
43,312	36,979	35,252	39,000	33,611		
2,696	4,144	4,115	14,287	14,760		
-	2,999	3,403	3,177	3,403		
-	-	-	-	1,020		
1,055,343	1,018,179	1,047,392	988,006	1,080,542		
-	170	320	342	320		
-	170	250	342	250		
13,842	16,607	18,616	24,500	23,198		
10,022	2,326	2,000	3,500	2,000		
2,511	705	7,295	4,188	10,687		
-	-	-	-	-		
3,740	1,206	375	2,012	375		
28,826	31,485	28,590	25,000	19,260		
-	1,879	1,890	835	1,890		
17,683	18,962	9,450	7,000	10,050		
23,675	9,052	7,900	6,500	11,600		
-	-	-	135	-		
2,441	2,728	3,000	3,500	3,000		
-	-	246	150	50		
10,260	11,217	10,286	11,300	12,730		
-	-	-	-	-		
1,781	797	1,750	673	1,750		
5,101	5,338	5,638	4,500	6,000		
3,039	3,446	3,446	3,287	5,000		
4,713	5,326	6,250	215	200		
-	-	-	-	-		
4,250	1,593	12,950	12,450	6,500		
41,012	35,523	50,670	50,000	55,545		
2,832	2,116	3,650	3,739	3,650		
990	1,751	3,000	5,700	3,000		
4,654	1,466	4,000	1,000	2,000		

Account Number	Description	Detail Description
20 21 000 535500 1170	Youth Gymnastics	
20 21 000 535500 1171	Girl's Field Hockey	
20 21 000 535500 1172	Boy's Lacrosse	
20 21 000 535500 1173	Boy's Lacrosse Fundraising	
20 21 000 535500 1181	Clay Court Tennis	
20 21 000 535500 1182	Tennis Lessons	
20 21 000 535500 1201	Freedom 4	
20 21 000 535500 1222	Lightning Running Club	
20 21 000 535500 1230	Power/Co Rec Volleyball	
20 21 000 535500 1232	Baseball House League	
20 21 000 535500 1233	Baseball Travel League	
20 21 000 535500 1234	Baseball Fundraising	
20 21 000 535500 1235	Baseball Tournament	
20 21 000 535500 1236	Baseball Concessions	
20 21 000 535500 1241	Golden Eagles Cheerleading	
20 21 000 535500 1259	Fishing Derby	
20 21 000 535500 1261	All-Star Sports	
20 21 000 535500 1280	Rugby	
20 21 000 535500 1281	Rugby Sponsorship/Fundraising	
20 21 000 535500 1285	Skateboarding	

Materials & Supplies -Programs

Chargebacks & Indirect Expense

20 21 000 595500 1101	Adult Softball	
20 21 000 595500 1102	Adult Fall Softball	
20 21 000 595500 1111	Girl's Softball	
20 21 000 595500 1112	Girl's Traveling Softball	
20 21 000 595500 1113	Girl's Softball Tournament	
20 21 000 595500 1115	Pitching Clinic	
20 21 000 595500 1120	House Soccer	
20 21 000 595500 1125	Lakers Soccer Tournament	
20 21 000 595500 1126	Future Pros	
20 21 000 595500 1127	GE Lakers Futbol Club	
20 21 000 595500 1140	Men's Basketball	
20 21 000 595500 1141	Youth Basketball	
20 21 000 595500 1143	Champions Basketball	

<u>Actual History</u>		<u>Actual History</u>		2017 Budget	2017 Estimate	2018 Budget
2015	2016					
2,242	10,313	15,295	8,000	5,000		
7,484	7,214	10,673	5,000	7,735		
31,055	28,074	23,775	23,700	22,065		
-	-	-	682	528		
101	555	500	101	600		
86	5,123	4,000	2,801	2,800		
10,949	7,225	10,000	7,332	7,000		
624	3,010	1,300	1,300	1,147		
-	-	750	750	1,720		
42,288	46,919	52,182	50,788	53,383		
4,545	1,647	1,400	6,250	2,475		
375	6,401	13,336	9,500	10,000		
3,542	3,121	5,006	4,000	5,006		
12,474	12,475	6,000	9,042	9,500		
14,938	14,650	11,950	17,000	16,141		
129	186	132	250	132		
10	400	600	143	100		
-	1,760	5,205	6,173	5,205		
-	647	1,500	250	1,500		
-	-	-	-	-		
312,213	303,582	345,175	323,930	331,092		

1,292	1,292	2,064	1,636	1,292
1,208	1,208	1,698	1,306	1,208
10,529	10,088	12,548	12,548	14,563
4,879	6,308	6,370	6,370	6,478
3,808	5,182	5,182	5,182	6,031
436	447	460	460	460
24,281	25,017	26,055	26,055	25,247
9,583	10,895	10,892	10,892	11,924
5,491	5,491	10,346	6,000	6,401
33,270	38,907	34,485	22,758	22,758
2,219	2,429	2,501	2,501	3,124
14,743	14,703	14,780	14,780	17,665
-	-	-	-	950

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
20 21 000 595500 1144	Basketball Camps		1,767	2,055	2,525	2,525	1,517
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 1155	Fencing		-	-	-	-	429
20 21 000 595500 1161	Football Youth Tackle		17,035	16,038	16,289	14,388	14,491
20 21 000 595500 1162	Golden Eagles Jamboree		-	786	786	786	786
20 21 000 595500 1170	Youth Gymnastics		16,008	16,239	16,587	16,587	21,568
20 21 000 595500 1171	Girl's Field Hockey		14,270	16,277	16,325	16,325	16,416
20 21 000 595500 1172	Boy's Lacrosse		7,871	10,528	7,477	7,477	9,090
20 21 000 595500 1174	Girl's Lacrosse		2,200	2,220	1,126	956	956
20 21 000 595500 1175	Chicago Storm Camps		984	1,413	1,069	-	-
20 21 000 595500 1176	British Challenger Soccer		1,019	1,123	1,461	600	601
20 21 000 595500 1181	Clay Court Tennis		462	450	660	600	600
20 21 000 595500 1182	Tennis Lessons		4,363	4,730	5,153	5,153	5,153
20 21 000 595500 1195	Teen Events & Trips		550	366	352	352	353
20 21 000 595500 1201	Freedom 4		2,168	2,500	2,264	2,264	2,264
20 21 000 595500 1211	Ice Skating Lessons		1,529	1,454	1,454	1,454	1,912
20 21 000 595500 1222	Lightning Running Club		348	659	855	855	768
20 21 000 595500 1230	Power/Co Rec Volleyball		248	406	1,295	500	2,118
20 21 000 595500 1232	Baseball House League		35,974	30,968	32,490	32,490	34,054
20 21 000 595500 1233	Baseball Travel League		8,297	12,021	12,103	12,103	15,163
20 21 000 595500 1235	Baseball Tournament		3,778	3,988	3,988	3,988	4,063
20 21 000 595500 1241	Golden Eagles Cheerleading		4,736	4,776	4,298	4,298	4,684
20 21 000 595500 1259	Fishing Derby		218	215	166	166	156
20 21 000 595500 1261	All-Star Sports		14,868	17,325	23,036	23,036	23,087
20 21 000 595500 1275	Illinois Shotokan Karate		9,031	6,512	5,213	5,213	4,251
20 21 000 595500 1280	Rugby		-	-	3,941	3,941	3,941
20 21 000 595500 1285	Skateboarding		-	-	-	-	220
Chargebacks & Indirect Expense			261,463	277,016	290,293	268,545	288,742
Expense Total			1,924,628	1,945,918	2,038,578	1,917,136	2,061,249
21	Athletic Programs		476,407	478,677	556,834	544,413	557,920

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
22	Arts & Crafts Programs						
	Program Fees						
20 22 000 425100 2301	Theatre/Foreign Language/Horse		10,956	18,740	16,140	13,000	12,000
20 22 000 425100 2310	Bowling/Magic/Manners		2,416	6,600	6,270	12,600	7,000
20 22 000 425100 2311	Early Childhood General		11,941	18,008	13,280	21,000	13,705
20 22 000 425100 2314	Cooking		10	625	1,560	12,800	10,000
20 22 000 425100 2315	Young Rembrandts		4,601	6,195	6,252	6,300	6,300
20 22 000 425100 2331	Kid Rock		9,597	11,371	9,312	8,200	8,500
20 22 000 425100 2350	Cool Science		6,707	9,222	9,510	9,200	9,500
20 22 000 425100 2351	Music & Movement		4,124	3,425	3,750	4,850	4,000
20 22 000 425100 2358	Glitzy Girlz		852	2,298	1,920	3,300	2,500
20 22 000 425100 2362	Music Together		34,549	44,366	40,166	42,000	41,000
20 22 000 425100 2364	Adult General		2,447	1,997	2,129	2,300	2,200
20 22 000 425100 2370	Bricks 4 Kidz		17,499	19,301	16,920	14,000	15,000
20 22 000 425100 2375	Nature Programs		8,095	13,626	11,840	13,500	13,892
	Program Fees		113,794	155,774	139,049	163,050	145,597
Revenue Total			113,794	155,774	139,049	163,050	145,597
	Salaries & Wages - Programs						
20 22 000 515500 2310	Bowling/Magic/Manners		972	315	360	4,400	1,000
20 22 000 515500 2375	Nature Programs		4,187	6,810	6,268	6,000	6,464
	Salaries & Wages - Programs		5,159	7,125	6,628	10,400	7,464
	Contractual Services- Programs						
20 22 000 525500 2301	Theatre/Foreign Language/Horse		7,635	14,073	9,620	7,300	6,500
20 22 000 525500 2310	Bowling/Magic/Manners		702	4,326	2,985	4,000	3,500
20 22 000 525500 2311	Early Childhood General		8,477	13,015	7,306	13,000	7,485
20 22 000 525500 2314	Cooking		-	480	803	7,800	7,000
20 22 000 525500 2315	Young Rembrandts		3,218	4,463	3,751	3,800	3,800
20 22 000 525500 2331	Kid Rock		6,736	8,542	5,033	4,600	4,700
20 22 000 525500 2350	Cool Science		4,218	7,012	5,310	5,000	5,200
20 22 000 525500 2351	Music & Movement		2,862	2,401	1,880	2,700	2,000
20 22 000 525500 2358	Glitzy Girlz		576	1,657	900	2,400	1,200
20 22 000 525500 2362	Music Together		25,899	33,336	28,290	26,000	25,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
20 22 000 525500 2364	Adult General		1,691	1,595	1,490	1,400	1,400
20 22 000 525500 2370	Bricks 4 Kidz		14,345	15,538	11,844	10,000	10,500
20 22 000 525500 2375	Nature Programs		150	-	-	618	375
Contractual Services- Programs			76,507	106,438	79,212	88,618	78,660
Materials & Supplies -Programs							
20 22 000 535500 2375	Nature Programs		1,179	2,014	1,000	2,000	1,800
Materials & Supplies -Programs			1,179	2,014	1,000	2,000	1,800
Chargebacks & Indirect Expense							
20 22 000 595500 2301	Theatre/Foreign Language/Horse		1,874	1,874	2,361	2,361	2,362
20 22 000 595500 2310	Bowling/Magic/Manners		460	460	561	561	560
20 22 000 595500 2311	Early Childhood General		1,668	2,233	3,343	3,343	3,474
20 22 000 595500 2314	Cooking		-	402	337	337	393
20 22 000 595500 2315	Young Rembrandts		1,070	1,070	1,130	1,130	1,131
20 22 000 595500 2331	Kid Rock		1,220	1,220	1,178	1,178	1,121
20 22 000 595500 2350	Cool Science		1,099	1,099	1,882	1,182	1,872
20 22 000 595500 2351	Music & Movement		1,066	1,066	830	830	836
20 22 000 595500 2358	Glitzy Girlz		256	256	614	614	626
20 22 000 595500 2362	Music Together		1,967	1,967	3,072	3,072	3,089
20 22 000 595500 2364	Adult General		400	400	372	372	383
20 22 000 595500 2370	Bricks 4 Kidz		466	466	1,242	1,242	1,145
20 22 000 595500 2375	Nature Programs		1,366	1,338	2,034	2,034	1,683
Chargebacks & Indirect Expense			12,912	13,851	18,956	18,256	18,675
Expense Total			95,757	129,427	105,796	119,274	106,599
22	Arts & Crafts Programs		18,037	26,347	33,253	43,776	38,998

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
23	Health/Fitness/Dance Programs						
	Program Fees						
20 23 000 425100 3410	Fitness Classes		9,961	8,624	8,500	8,500	8,500
20 23 000 425100 3510	Dance		31,849	26,777	28,040	24,000	25,000
	Program Fees		41,810	35,401	36,540	32,500	33,500
Revenue Total			41,810	35,401	36,540	32,500	33,500
	Salaries & Wages - Programs						
20 23 000 515500 3410	Fitness Classes		5,810	4,451	4,500	4,500	4,500
20 23 000 515500 3510	Dance		14,810	11,152	9,843	10,000	10,500
	Salaries & Wages - Programs		20,620	15,603	14,343	14,500	15,000
	Materials & Supplies -Programs						
20 23 000 535500 3410	Fitness Classes		134	38	200	-	200
20 23 000 535500 3510	Dance		1,047	237	500	400	500
	Materials & Supplies -Programs		1,181	275	700	400	700
	Chargebacks & Indirect Expense						
20 23 000 595500 3410	Fitness Classes		3,539	3,539	3,551	3,550	3,500
20 23 000 595500 3510	Dance		2,000	4,200	5,470	5,470	7,098
	Chargebacks & Indirect Expense		5,539	7,739	9,021	9,020	10,598
Expense Total			27,340	23,617	24,064	23,920	26,298
23	Health/Fitness/Dance Programs		14,470	11,784	12,476	8,580	7,202

Account Number **Description** **Detail Description**

24 General Recreation Programs

Program Fees

20 24 000 425100 4450 Safety Village
 20 24 000 425100 4451 Positively Play
 20 24 000 425100 4598 CDH Classes
 20 24 000 425100 4610 Preschool
 20 24 000 425100 4612 Kindergarten Kids Camp
 20 24 000 425100 4625 Camp Caravan
 20 24 000 425100 4626 Imagination Station
 20 24 000 425100 4631 Turf & Surf
 20 24 000 425100 4643 Adventure Time Before & After
 20 24 000 425100 4684 Gingerbread Class
 20 24 000 425100 4697 Computer Workshop

Program Fees

Revenue Total

Salaries & Wages - Programs

20 24 000 515500 4450 Safety Village
 20 24 000 515500 4451 Positively Play
 20 24 000 515500 4598 CDH Classes
 20 24 000 515500 4610 Preschool
 20 24 000 515500 4612 Kindergarten Kids Camp
 20 24 000 515500 4625 Camp Caravan
 20 24 000 515500 4626 Imagination Station
 20 24 000 515500 4631 Turf & Surf
 20 24 000 515500 4643 Adventure Time Before & After

Salaries & Wages - Programs

Contractual Services- Programs

20 24 000 525500 4610 Preschool
 20 24 000 525500 4625 Camp Caravan
 20 24 000 525500 4631 Turf & Surf
 20 24 000 525500 4643 Adventure Time Before & After
 20 24 000 525500 4697 Computer Workshop

Contractual Services- Programs

<u>Actual History</u>	<u>Actual History</u>			
2015	2016	2017 Budget	2017 Estimate	2018 Budget
14,855	13,052	14,450	12,000	13,614
27,038	25,199	24,948	25,841	27,688
5,733	5,303	6,195	5,900	6,135
455,115	473,549	493,500	440,000	491,032
35,644	28,272	28,547	18,319	31,800
94,728	103,642	104,500	98,014	100,000
18,130	17,795	19,008	18,216	20,268
47,405	52,824	53,200	47,521	50,000
143,361	171,479	182,488	210,000	195,260
-	-	1,050	960	1,000
5,381	2,446	2,950	5,200	3,000
847,391	893,561	930,836	881,971	939,797
847,391	893,561	930,836	881,971	939,797

4,202	5,236	4,990	4,650	4,936
12,367	10,572	10,119	9,666	10,119
1,792	1,607	1,700	1,550	1,700
206,017	205,224	237,374	212,000	231,850
15,973	14,846	14,112	8,082	17,640
35,968	38,573	34,178	37,774	32,000
6,555	9,001	9,175	7,355	9,000
16,275	23,449	20,509	20,724	20,500
62,166	59,846	84,009	75,000	85,206
361,315	368,353	416,166	376,800	412,951

14,352	10,372	10,347	10,500	9,130
6,575	8,089	8,085	7,800	8,000
8,879	5,175	7,728	2,708	7,500
467	715	4,400	3,500	4,830
3,780	1,600	1,800	3,500	1,850
34,053	25,951	32,360	28,008	31,310

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Materials & Supplies -Programs							
20 24 000 535500 4450	Safety Village		515	880	450	450	450
20 24 000 535500 4451	Positively Play		945	814	630	1,000	917
20 24 000 535500 4598	CDH Classes		454	560	685	500	775
20 24 000 535500 4610	Preschool		27,413	29,711	22,400	22,500	22,600
20 24 000 535500 4612	Kindergarten Kids Camp		1,098	1,134	795	575	795
20 24 000 535500 4625	Camp Caravan		2,366	2,762	3,682	2,000	3,200
20 24 000 535500 4626	Imagination Station		1,431	1,752	1,250	1,700	1,250
20 24 000 535500 4631	Turf & Surf		592	2,510	1,300	5,800	1,200
20 24 000 535500 4643	Adventure Time Before & After		3,654	3,073	8,000	6,000	10,000
20 24 000 535500 4684	Gingerbread Class		241	253	600	600	600
Materials & Supplies -Programs			38,710	43,451	39,792	41,125	41,787
Chargebacks & Indirect Expense							
20 24 000 595500 4450	Safety Village		3,601	3,643	5,141	5,141	5,156
20 24 000 595500 4451	Positively Play		9,994	8,701	7,384	7,384	7,275
20 24 000 595500 4598	CDH Classes		2,200	2,225	2,237	2,237	2,051
20 24 000 595500 4610	Preschool		83,465	89,876	101,186	101,186	101,397
20 24 000 595500 4612	Kindergarten Kids Camp		7,450	7,497	7,662	6,500	7,392
20 24 000 595500 4625	Camp Caravan		17,867	13,595	13,000	13,000	17,911
20 24 000 595500 4626	Imagination Station		4,159	3,818	3,895	3,895	3,397
20 24 000 595500 4631	Turf & Surf		3,702	2,182	2,976	2,976	3,056
20 24 000 595500 4643	Adventure Time Before & After		14,392	14,388	21,025	21,025	26,598
20 24 000 595500 4684	Gingerbread Class		198	167	166	166	166
20 24 000 595500 4697	Computer Workshop		1,150	1,252	895	895	896
Chargebacks & Indirect Expense			148,178	147,344	165,567	164,405	175,295
Expense Total			582,256	585,098	653,885	610,338	661,343
24	General Recreation Programs		265,135	308,462	276,951	271,633	278,455

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
25	Senior Citizen Programs						
	Program Fees						
20 25 000 425100 5702	One Day Trips		3,465	4,784	6,500	3,200	5,000
20 25 000 425100 5706	Adult Dance		3,146	3,599	3,600	3,550	3,600
20 25 000 425100 5728	Senior Luncheons		1,866	3,402	2,376	2,480	2,500
	Program Fees		8,477	11,785	12,476	9,230	11,100
Revenue Total			8,477	11,785	12,476	9,230	11,100
	Contractual Services- Programs						
20 25 000 525500 5702	One Day Trips		2,886	4,686	3,600	2,000	2,800
20 25 000 525500 5706	Adult Dance		1,510	2,263	1,800	1,800	1,800
20 25 000 525500 5728	Senior Luncheons		1,500	2,248	1,835	1,600	1,600
	Contractual Services- Programs		5,896	9,197	7,235	5,400	6,200
	Materials & Supplies -Programs						
20 25 000 535500 5702	One Day Trips		-	8	300	150	300
20 25 000 535500 5728	Senior Luncheons		584	963	513	650	650
	Materials & Supplies -Programs		584	971	813	800	950
	Chargebacks & Indirect Expense						
20 25 000 595500 5702	One Day Trips		700	736	949	949	1,727
20 25 000 595500 5706	Adult Dance		1,000	1,462	1,045	1,045	1,044
	Chargebacks & Indirect Expense		1,700	2,198	1,994	1,994	2,771
Expense Total			8,180	12,366	10,042	8,194	9,921
25	Senior Citizen Programs		297	(581)	2,434	1,036	1,179

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
26	Special Events						
	Program Fees						
20 26 000 425100 6801	Family Fun Night		1,634	2,688	2,500	4,100	2,500
20 26 000 425100 6808	Breakfast With Santa		1,830	2,857	1,980	2,900	3,100
20 26 000 425100 6809	Dog Special Event		2,258	1,639	2,000	-	2,000
20 26 000 425100 6811	Flea Market		440	613	436	-	450
20 26 000 425100 6812	July 4th Festivities		1,521	2,436	1,800	1,305	1,500
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		4,325	6,850	5,500	4,500	5,000
20 26 000 425100 6816	Parent/Child Events		8,373	10,797	10,102	10,550	11,000
20 26 000 425100 6817	Dance Recital Costumes		12,549	8,151	8,000	4,634	6,500
20 26 000 425100 6820	Easter Extravaganza		1,647	3,267	2,515	1,857	2,815
20 26 000 425100 6824	Cardboard Boat Regatta		1,536	1,620	2,000	1,550	2,000
20 26 000 425100 6830	Santa Visits		1,945	2,285	2,550	2,360	3,000
20 26 000 425100 6835	Polar Express		10,415	11,210	11,760	11,700	11,760
20 26 000 425100 6840	Hay Ride/Kids 2 K		-	3,136	3,200	1,651	2,750
	Program Fees		48,473	57,549	54,343	47,107	54,375
Revenue Total			48,473	57,549	54,343	47,107	54,375
	Salaries & Wages - Programs						
20 26 000 515500 6801	Family Fun Night		-	659	765	700	765
	Salaries & Wages - Programs		-	659	765	700	765
	Contractual Services- Programs						
20 26 000 525500 6801	Family Fun Night		3,903	9,367	9,000	10,000	8,840
20 26 000 525500 6808	Breakfast With Santa		764	826	745	840	900
20 26 000 525500 6809	Dog Special Event		600	800	1,200	500	1,000
20 26 000 525500 6812	July 4th Festivities		3,688	5,692	6,100	5,175	6,000
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		1,244	2,020	1,700	1,500	1,600
20 26 000 525500 6816	Parent/Child Events		1,920	4,591	3,760	3,800	4,000
20 26 000 525500 6824	Cardboard Boat Regatta		830	313	350	-	-
20 26 000 525500 6835	Polar Express		3,175	2,873	2,945	2,900	2,945
20 26 000 525500 6840	Hay Ride/Kids 2 K		-	498	1,843	200	1,400
	Contractual Services- Programs		16,124	26,980	27,643	24,915	26,685

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Materials & Supplies -Programs							
20 26 000 535500 6801	Family Fun Night		3,053	2,920	1,900	3,000	2,100
20 26 000 535500 6808	Breakfast With Santa		224	1,098	300	1,000	1,000
20 26 000 535500 6809	Dog Special Event		1,931	1,394	800	500	800
20 26 000 535500 6811	Flea Market		163	-	145	-	145
20 26 000 535500 6812	July 4th Festivities		34	136	300	-	300
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		1,547	2,288	1,300	1,300	1,300
20 26 000 535500 6816	Parent/Child Events		2,581	2,516	3,000	3,200	3,200
20 26 000 535500 6817	Dance Recital Costumes		2,635	6,012	6,300	3,878	6,000
20 26 000 535500 6820	Easter Extravaganza		1,085	1,710	1,260	700	1,530
20 26 000 535500 6824	Cardboard Boat Regatta		301	595	300	481	500
20 26 000 535500 6830	Santa Visits		1,047	1,276	1,340	1,200	1,340
20 26 000 535500 6835	Polar Express		2,369	2,900	3,585	3,500	3,585
20 26 000 535500 6840	Hay Ride/Kids 2 K		-	1,625	450	168	500
Materials & Supplies -Programs			16,969	24,470	20,980	18,927	22,300
Chargebacks & Indirect Expense							
20 26 000 595500 6801	Family Fun Night		686	774	774	774	774
20 26 000 595500 6808	Breakfast With Santa		580	582	304	304	328
20 26 000 595500 6809	Dog Special Event		130	88	84	84	84
20 26 000 595500 6811	Flea Market		149	161	122	-	123
20 26 000 595500 6812	July 4th Festivities		550	238	124	124	88
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		354	355	466	466	650
20 26 000 595500 6816	Parent/Child Events		576	648	912	912	910
20 26 000 595500 6817	Dance Recital Costumes		239	287	385	385	345
20 26 000 595500 6820	Easter Extravaganza		500	568	518	518	568
20 26 000 595500 6830	Santa Visits		573	574	577	577	568
20 26 000 595500 6835	Polar Express		2,290	1,703	2,267	2,267	2,273
20 26 000 595500 6840	Hay Ride/Kids 2 K		-	467	515	515	467
Chargebacks & Indirect Expense			6,627	6,445	7,047	6,926	7,178
Expense Total			39,720	58,553	56,435	51,467	56,928
26	Special Events		8,753	(1,005)	(2,092)	(4,360)	(2,553)

2018 Budget Highlights

RECREATION FUND - ACKERMAN SFC

- Projected to end FY2017 with a net surplus of \$512,403 reflecting an increase of approximately \$32,000 from FY2016 with a net of a \$100,000 transfer to the Ackerman Sports & Fitness Center reserve fund each year. ASFC continues to experience growth in membership revenue projected to exceed \$945,000 with over 5,100 members.
- Budgeted to end FY 2018 with a net surplus of \$488,985 (exclusive of the transfer to the reserve fund). The proposed net revenue reflects an increase in membership revenue and an increase in several expense areas including: \$25,000 increase in reserve fund transfer; \$18,500 increase in health insurance (reclassification of expense from the administration budget); and an \$11,000 increase in electricity due to expected rate increases.
- 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.
- Changes in the fees that were previously collected from HGA training is 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 2018 include the installation of additional basketball hoops/backboards on the middle court of the gymnasium; design upgrades to the walls throughout the building and birthday party room; replacement of fitness equipment and installation of additional security cameras in the child care room and hallways. New sport banners and promotional signage for the turf area will also be added in 2018. Funding for the projects can be found in the ASFC Reserve account.
- A member retention plan will be continued into the 2018 budget year. 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 again in 2018. 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 2018 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 2018 budget includes a transfer of \$125,000 from the operating budget to the ASFC Asset Replacement Fund. The projected ending balance for 2018 is \$185,138 in the ASFC Reserve account.

Account Number Description Detail Description

30 Facilities
100 Ackerman Sports & Fitness Cent

Charges for Services

20 30 100 420210 0000 Daycare
 20 30 100 420220 0000 Fitness Classes
 20 30 100 420230 0000 Personal Training
 20 30 100 420240 0000 Open Gyms
 20 30 100 420300 0000 Fitness Membership
 20 30 100 420940 0000 Climbing Wall
 20 30 100 420945 0000 ASFC Leagues
 20 30 100 420950 0000 ASFC Walking Track

Charges for Services

Program Fees

20 30 100 425100 0000 Program Fees

Program Fees

Rentals

20 30 100 430100 0000 Rent
 20 30 100 430160 0000 Field Rentals
 20 30 100 430170 0000 Party Rentals

Rentals

Concessions

20 30 100 440400 0000 Concessions

Concessions

Miscellaneous Income

20 30 100 485950 0000 Miscellaneous Income
 20 30 100 485990 0000 Over/Short Cash

Miscellaneous Income

Chargeback Revenue

20 30 100 495500 0000 Rec. Program Chargebacks

Chargeback Revenue

Revenue Total

<u>Actual History</u>		<u>Actual History</u>		<u>2017 Budget</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
<u>2015</u>	<u>2016</u>					
	379	240	500	250	250	
	14,266	4,899	9,000	4,500	4,500	
	98,239	98,039	83,000	82,000	82,000	
	40,771	44,657	44,000	44,000	44,000	
	716,681	895,223	801,000	945,000	980,000	
	18,439	14,977	18,500	15,000	15,000	
	100,000	75,000	100,000	75,000	75,000	
	637	793	625	850	850	
	989,412	1,133,827	1,056,625	1,166,600	1,201,600	
	27,749	40,781	43,000	25,000	25,000	
	27,749	40,781	43,000	25,000	25,000	
	48,114	44,433	63,300	63,300	63,300	
	204,989	212,452	211,000	190,000	200,000	
	1,993	3,265	4,800	4,500	4,500	
	255,095	260,150	279,100	257,800	267,800	
	2,921	2,018	2,500	2,500	2,500	
	2,921	2,018	2,500	2,500	2,500	
	-	631	-	150	-	
	-	-	-	(59)	-	
	-	631	-	91	-	
	15,877	11,074	30,069	30,069	28,521	
	15,877	11,074	30,069	30,069	28,521	
	1,291,055	1,448,482	1,411,294	1,482,060	1,525,421	

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 100 510110 0000	Full-Time Exempt Wages		82,733	91,199	104,250	104,250	108,250
20 30 100 510120 0000	Full-Time Non-Exempt Wages		90,890	95,572	100,000	100,000	100,000
20 30 100 510125 0000	Overtime - Full-Time		2,505	1,549	2,500	2,000	2,000
20 30 100 510130 0000	Part-Time Non-Exempt Wages		23,055	25,585	29,500	28,066	29,000
20 30 100 510150 0000	Fitness Salaries		131,990	140,516	139,000	139,000	139,000
20 30 100 510151 0000	Daycare Salaries		27,185	27,965	28,000	2,800	2,800
20 30 100 510152 0000	Personal Trainers		39,323	50,326	44,500	50,000	50,000
20 30 100 510153 0000	Support Staff		70,557	59,228	76,047	74,000	75,000
20 30 100 510154 0000	Climbing Wall Staff		17,648	16,417	15,500	14,000	14,000
Salaries & Wages			485,886	508,358	539,297	514,116	520,050
Contractual Services - Other							
20 30 100 521300 0000	Scavenger Service		1,753	2,150	2,076	2,076	2,076
20 30 100 521600 0000	Contractual Services - Other		24,182	23,967	26,500	23,685	23,000
20 30 100 521650 0000	Marketing		18,390	19,051	20,000	20,000	20,000
Contractual Services - Other			44,325	45,168	48,576	45,761	45,076
Contractual Services- Programs							
20 30 100 525500 0000	Contractual Services- Programs		21,325	20,200	21,000	15,000	15,000
Contractual Services- Programs			21,325	20,200	21,000	15,000	15,000
Materials & Supplies							
20 30 100 530100 0000	Office Expense		5,584	7,174	5,500	5,000	5,000
20 30 100 530102 0000	Fitness Supplies		5,383	8,481	8,000	8,000	8,000
20 30 100 530210 0000	Repair Equipment		8,766	6,349	9,000	6,000	6,000
20 30 100 530250 0000	Uniforms		2,884	2,664	2,000	1,500	1,500
20 30 100 530260 0000	Daycare Supplies		594	1,370	1,500	500	1,000
20 30 100 530270 0000	Personal Trainer Supplies		-	777	1,000	500	500
20 30 100 530300 0000	Supplies - Maintenance		27,091	29,663	29,000	24,000	24,000
20 30 100 530320 0000	Supplies - First Aid		1,581	724	2,000	1,000	1,000
Materials & Supplies			51,883	57,201	58,000	46,500	47,000
Materials & Supplies -Programs							
20 30 100 535500 0000	Materials & Supplies -Programs		4,015	1,789	1,500	1,000	1,000
Materials & Supplies -Programs			4,015	1,789	1,500	1,000	1,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Computer Soft/Hardware Equip.							
20 30 100 540700 0000	Computer/Technology Equipment		71	295	500	500	500
Computer Soft/Hardware Equip.			71	295	500	500	500
Other Equipment							
20 30 100 541300 0000	Building Equipment		1,746	2,641	3,500	2,500	2,500
Other Equipment			1,746	2,641	3,500	2,500	2,500
Building & Landscaping							
20 30 100 550300 0000	Building Repair		4,246	5,250	7,000	4,000	4,000
20 30 100 550302 0000	Plumbing Repairs		-	1,260	2,000	1,000	1,000
Building & Landscaping			4,246	6,510	9,000	5,000	5,000
Employment Expenses							
20 30 100 565100 0000	Employee Health Insurance	Reclass 1 FT employee from Rec Admin	26,312	30,457	33,000	33,000	51,500
Employment Expenses			26,312	30,457	33,000	33,000	51,500
Utilities							
20 30 100 570100 0000	Electricity		114,900	116,909	116,000	116,000	127,600
20 30 100 570200 0000	Heating Gas & Oil		17,486	19,745	23,000	23,000	21,850
20 30 100 570300 0000	Telephone/Internet - Service		11,900	12,084	15,000	17,000	17,000
20 30 100 570400 0000	Water & Sewer Fees		9,173	9,853	9,781	10,500	10,750
Utilities			153,458	158,591	163,781	166,500	177,200
Miscellaneous Expenses							
20 30 100 585202 0000	Continuing Education - Staff		275	491	1,250	500	1,000
20 30 100 585950 0000	Registration Processing Fees		50,994	36,160	38,905	39,280	45,610
Miscellaneous Expenses			51,269	36,651	40,155	39,780	46,610
Transfers Out							
20 30 100 590900 0000	Fund Transfer Out		100,000	100,000	100,000	100,000	125,000
Transfers Out			100,000	100,000	100,000	100,000	125,000
Expense Total			944,536	967,861	1,018,309	969,657	1,036,436
100	Ackerman Sports & Fitness Cent		346,519	480,621	392,985	512,403	488,985

2018 Budget Highlights

RECREATION FUND - LAKE ELLYN BOATHOUSE



The 2017 rental season for the Lake Ellyn Boathouse was an active year. The total number of rentals increased in comparison to previous years with many rentals reserving longer hours than previously.

The rental season begins in March and concludes the third week of December; with approximately 10 weeks dedicated for the facility to serve as a warming hut for ice skating. The total number of rentals for 2017 is projected at 131; which included 80 resident rentals, 37 non-resident rentals, 14 resident organization rentals/school district. (This is an increase of about 30-35 rentals per rental season in comparison to the last time the facility had a full 10 months of rentals.) In addition to paid rentals, the Boathouse and Park hosted 9 GEPD special events. Finally, of the estimated 131 rentals, 63 secured alcohol permit applications.

There were approximately 14,010 guests through the Boathouse and Lake Ellyn Park for rentals. This does not include patrons that attended the Regatta, Freedom Four, July 4th Afternoon Festivities, Glen Ellyn Fireworks, Intelligentsia Bike Races, Glow in the Park Lantern Walk, Fall Pumpkin Flotilla Fest, Lions Club Festival of the Arts, and several smaller Park District events throughout the summer.

The 2017 Budget reflects a net revenue of \$64,384. This increase in net revenue is due in part to the increased number of rentals, deck fees, and longer rental times booked.

The budgeted rental revenue for 2018 is significantly higher than previous years at \$120,000, including special permits (alcohol). The increase in net revenue for 2018 is based on an estimated 125 paid rentals, over 42 weekends at 5-8 hours each at the resident rate, with at least half also renting the outdoor space.

There is no planned increase in rental rates for the 2018 rental season. 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. These fees will remain consistent for 2018. LE Boathouse fees include:

	2016/2017 Rates	2018 Rates
Resident	\$125/hour	\$125/hour
Resident Organization	\$125/hour	\$125/hour
Non-Resident	\$145/hour	\$145/hour
Deck (2016 added 2 patios)	\$100/hour	\$100/hour
Fireplace Fee	\$30	\$30
TV/DVD (added cable 2016)	\$30	\$30
Coffee Pot	\$10	\$10

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
150	Boathouse						
	Rentals						
20 30 150 430100 0000	Rent		26,928	49,588	70,000	118,000	120,000
	Rentals		26,928	49,588	70,000	118,000	120,000
	Concessions						
20 30 150 440400 0000	Concessions		1,741	-	-	348	500
	Concessions		1,741	-	-	348	500
	Licenses & Permits						
20 30 150 460205 0000	Special Use Permits		3,795	5,685	7,350	13,000	12,600
	Licenses & Permits		3,795	5,685	7,350	13,000	12,600
Revenue Total			32,463	55,273	77,350	131,348	133,100

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 150 510110 0000	Full-Time Exempt Wages		19,175	20,217	24,000	24,000	24,000
20 30 150 510130 0000	Part-Time Non-Exempt Wages		5,619	4,793	11,760	12,000	11,700
Salaries & Wages			24,794	25,010	35,760	36,000	35,700
Contractual Services - Other							
20 30 150 521205 0000	Special Use Permits		3,410	4,110	6,125	10,850	10,500
20 30 150 521300 0000	Scavenger Service		545	1,763	1,500	2,256	2,400
20 30 150 521600 0000	Contractual Services - Other		1,472	1,800	1,800	2,000	2,000
Contractual Services - Other			5,427	7,673	9,425	15,106	14,900
Materials & Supplies							
20 30 150 530095 0000	Concessions		503	-	-	218	225
20 30 150 530210 0000	Repair Equipment		-	18	100	100	100
20 30 150 530300 0000	Supplies - Maintenance		121	260	500	500	600
20 30 150 530600 0000	Chemicals & Paint		148	-	100	100	100
Materials & Supplies			771	279	700	918	1,025
Other Equipment							
20 30 150 541300 0000	Building Equipment		1,247	858	1,000	1,000	1,000
Other Equipment			1,247	858	1,000	1,000	1,000
Building & Landscaping							
20 30 150 550300 0000	Building Repair		-	4	1,000	500	1,000
Building & Landscaping			-	4	1,000	500	1,000
Employment Expenses							
20 30 150 565100 0000	Employee Health Insurance		2,184	2,304	2,300	2,300	2,400
Employment Expenses			2,184	2,304	2,300	2,300	2,400
Utilities							
20 30 150 570100 0000	Electricity		1,624	1,281	1,800	1,500	1,650
20 30 150 570200 0000	Heating Gas & Oil		1,816	2,733	4,000	3,500	3,325
20 30 150 570300 0000	Telephone/Internet - Service		296	1,866	4,161	3,600	4,100
20 30 150 570400 0000	Water & Sewer Fees		1,381	755	1,726	1,700	1,750
Utilities			5,117	6,634	11,687	10,300	10,825
Miscellaneous Expenses							
20 30 150 585950 0000	Registration Processing Fees		2,574	771	829	840	3,450
Miscellaneous Expenses			2,574	771	829	840	3,450
Expense Total			42,113	43,533	62,701	66,964	70,300
150	Boathouse		(9,650)	11,740	14,649	64,384	62,800

2018 Budget Highlights

RECREATION FUND - MAIN STREET RECREATION CENTER



- Revenue increased slightly by \$4,000 reflecting an increase in the rental area. Expenses also increased slightly due to several HVAC repairs.
- The proposed 2018 Budget reflects a loss of \$85,652, slightly higher than the 2017 budget. The Park District's largest rental group is Anima (Glen Ellyn Children's Chorus). 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 2018 due to a decrease in participation. There is also a \$2,000 increase in utilities and a slight increase in employee benefits, due to a transfer of an existing employee benefits from the parks department.
- 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 to fill unused time and dates.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
200	Main Street Recreation Center						
	Rentals						
20 30 200 430100 0000	Rent	Anima 2018 -\$15,000 rent; \$9,864 program space. Reduced usage in 2018	30,105	31,965	33,500	29,472	24,864
20 30 200 430170 0000	Party Rentals		12,260	8,830	10,500	10,500	10,500
	Rentals		42,365	40,795	44,000	39,972	35,364
	Concessions						
20 30 200 440400 0000	Concessions		-	200	200	200	200
	Concessions		-	200	200	200	200
	Chargeback Revenue						
20 30 200 495500 0000	Rec. Program Chargebacks		75,000	75,000	75,000	75,000	75,000
	Chargeback Revenue		75,000	75,000	75,000	75,000	75,000
Revenue Total			117,365	115,995	119,200	115,172	110,564

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 200 510110 0000	Full-Time Exempt Wages		22,723	22,837	24,000	24,000	24,000
20 30 200 510120 0000	Full-Time Non-Exempt Wages		3,630	4,302	4,250	4,250	4,250
20 30 200 510125 0000	Overtime - Full-Time		334	345	500	59	500
20 30 200 510130 0000	Part-Time Non-Exempt Wages	Office & Janitorial	54,830	38,658	66,414	65,786	65,786
Salaries & Wages			81,517	66,142	95,164	94,095	94,536
Contractual Services - Other							
20 30 200 521300 0000	Scavenger Service		1,273	2,034	1,020	1,000	1,020
20 30 200 521600 0000	Contractual Services - Other		8,945	5,817	14,000	14,000	14,000
20 30 200 521630 0000	Police & Security Protection		899	900	900	900	900
Contractual Services - Other			11,116	8,751	15,920	15,900	15,920
Materials & Supplies							
20 30 200 530210 0000	Repair Equipment		1,283	558	1,500	1,500	1,500
20 30 200 530250 0000	Uniforms		-	-	200	200	200
20 30 200 530300 0000	Supplies - Maintenance		364	715	2,000	2,000	2,000
20 30 200 530310 0000	Supplies - Cleaning		3,080	1,713	3,400	3,400	3,400
20 30 200 530320 0000	Supplies - First Aid		-	-	50	-	-
20 30 200 530600 0000	Chemicals & Paint		460	-	450	450	450
Materials & Supplies			5,186	2,986	7,600	7,550	7,550
Other Equipment							
20 30 200 541300 0000	Building Equipment		261	566	500	668	500
Other Equipment			261	566	500	668	500
Building & Landscaping							
20 30 200 550300 0000	Building Repair		5,671	343	3,500	3,500	3,500
Building & Landscaping			5,671	343	3,500	3,500	3,500
Employment Expenses							
20 30 200 565100 0000	Employee Health Insurance		3,635	3,628	4,000	4,000	5,500
Employment Expenses			3,635	3,628	4,000	4,000	5,500

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Utilities							
20 30 200 570100 0000	Electricity		42,198	37,111	46,000	44,000	48,400
20 30 200 570200 0000	Heating Gas & Oil		11,785	11,791	16,000	16,000	15,200
20 30 200 570400 0000	Water & Sewer Fees		1,576	1,562	1,827	1,750	1,800
Utilities			55,560	50,464	63,827	61,750	65,400
Miscellaneous Expenses							
20 30 200 585950 0000	Registration Processing Fees		4,686	2,989	3,217	3,250	3,310
Miscellaneous Expenses			4,686	2,989	3,217	3,250	3,310
Expense Total			167,632	135,869	193,728	190,713	196,216
200	Main Street Recreation Center		(50,267)	(19,874)	(74,528)	(75,541)	(85,652)

2018 Budget Highlights

RECREATION FUND - MARYKNOLL PARK



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. Overall, the budget is projected to end FY2017 with a net revenue of \$96,366. The proposed budget for FY2018 is projected to end with a net revenue of \$101,076. Both years include a \$25,000 expense reflected as a fund transfer to a Maryknoll Park Asset Replacement Fund based on previous Board direction following the recent retirement of related debt for the property. The projected 2018 year-end balance in the asset replacement fund is \$60,000.

2018 Budget Highlights

RECREATION FUND - CLUBHOUSE/HOLES & KNOLLS



The largest budget area is the Clubhouse/Holes & Knolls miniature golf operation. Holes and 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 of \$10,000 reflecting \$130,000 in revenue from approximately 20,500 rounds of golf. The weather was ideal for miniature golfing with very few days of extreme heat. There are no plans to increase fees for miniature golf or clubhouse room rental.
- Rentals for the outside pavilion increased slightly due to the addition of the new pavilion. There are no plans to increase fees for shelter rentals in the upcoming 2018 season.
- Concessions revenue is on target to meet the budgeted goal of \$25,000.
- Maryknoll continued to host several large special events this season including Boo Bash, Touch a Truck, the sustainable Garden Walk, Summer Jazz in the Park and Moonlight Glow golf. In addition to the special events, Maryknoll Park hosted several local organizations including the Glen Ellyn Newcomers Fall Festival, St. Pet's and St. Mark's School Picnics, The American Diabetes Group, Teen Parent Connection, Glenbard West leadership organization, the Salvation Army Picnic and a Guinness World record holder for most Disc golf courses played in 24 hours.
- Projected expenses for 2017 are forecasted to be slightly less than budgeted. In addition, overall expenses for 2018 are budgeted to be like the 2017 season.
- One of the miniature golf course ponds was repaired in 2017. The turf on both courses was replaced. Additional pond work is being planned for 2018 and is reflected in the capital projects budget.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
300	Maryknoll - Clubhouse						
	Charges for Services						
20 30 300 420905 0000	Daily Admission Fees		107,148	118,359	115,000	130,000	120,000
20 30 300 420906 0000	Party Admissions	Moved to Daily Fees	305	-	-	-	-
	Charges for Services		107,453	118,359	115,000	130,000	120,000
	Rentals						
20 30 300 430100 0000	Rent	Moved to Party Rentals	-	-	-	-	-
20 30 300 430170 0000	Party Rentals		9,703	13,873	15,000	16,000	16,500
	Rentals		9,703	13,873	15,000	16,000	16,500
	Concessions						
20 30 300 440400 0000	Concessions		21,338	24,397	25,000	25,000	25,500
	Concessions		21,338	24,397	25,000	25,000	25,500
	Miscellaneous Income						
20 30 300 485600 0000	Special Events		13,086	14,519	12,250	6,344	7,000
	Miscellaneous Income		13,086	14,519	12,250	6,344	7,000
Revenue Total			151,580	171,147	167,250	177,344	169,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 300 510110 0000	Full-Time Exempt Wages		6,817	6,851	7,250	7,250	7,250
20 30 300 510120 0000	Full-Time Non-Exempt Wages		3,630	4,302	4,250	4,250	4,250
20 30 300 510125 0000	Overtime - Full-Time		334	345	500	59	500
20 30 300 510130 0000	Part-Time Non-Exempt Wages		23,292	25,173	23,000	23,000	23,000
Salaries & Wages			34,073	36,671	35,000	34,559	35,000
Contractual Services - Other							
20 30 300 521300 0000	Scavenger Service		1,324	1,700	800	800	800
20 30 300 521600 0000	Contractual Services - Other		5,984	2,867	7,000	7,000	7,000
20 30 300 521630 0000	Police & Security Protection		499	500	500	500	500
Contractual Services - Other			7,807	5,067	8,300	8,300	8,300
Materials & Supplies							
20 30 300 530095 0000	Concessions		10,481	11,744	10,500	11,000	10,500
20 30 300 530210 0000	Repair Equipment		4,000	501	2,000	2,000	2,000
20 30 300 530250 0000	Uniforms		52	150	150	150	150
20 30 300 530300 0000	Supplies - Maintenance		523	343	300	300	300
20 30 300 530345 0000	Golf Equipment		1,130	1,315	2,000	3,000	3,000
20 30 300 530907 0000	Special Events		4,323	3,011	4,000	3,562	3,000
Materials & Supplies			20,509	17,064	18,950	20,012	18,950
Other Equipment							
20 30 300 541300 0000	Building Equipment		-	-	500	500	500
Other Equipment			-	-	500	500	500
Building & Landscaping							
20 30 300 550302 0000	Plumbing Repairs		203	-	250	250	250
Building & Landscaping			203	-	250	250	250
Employment Expenses							
20 30 300 565100 0000	Employee Health Insurance		1,837	1,879	2,400	2,400	3,100
Employment Expenses			1,837	1,879	2,400	2,400	3,100

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Utilities							
20 30 300 570100 0000	Electricity		13,606	12,051	15,000	14,000	15,400
20 30 300 570200 0000	Heating Gas & Oil		1,033	1,466	2,500	2,500	2,375
20 30 300 570300 0000	Telephone/Internet - Service		1,410	1,394	1,500	1,500	1,500
20 30 300 570400 0000	Water & Sewer Fees		4,406	6,952	6,090	6,000	6,150
Utilities			20,455	21,864	25,090	24,000	25,425
Miscellaneous Expenses							
20 30 300 585950 0000	Registration Processing Fees		7,851	4,335	4,663	4,710	4,950
Miscellaneous Expenses			7,851	4,335	4,663	4,710	4,950
Transfers Out							
20 30 300 590900 0000	Fund Transfer out		25,000	25,000	25,000	25,000	25,000
Transfers Out			25,000	25,000	25,000	25,000	25,000
Expense Total			117,735	111,879	120,153	119,731	121,475
300 Maryknoll - Clubhouse			33,845	59,268	47,097	57,613	47,525

2018 Budget Highlights

RECREATION FUND - PLATFORM TENNIS



The platform tennis program continued to experience growth in their membership bringing in over a projected \$72,000 in membership revenue for FY2017. 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 \$230 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 306 active members for the 2016/2017 season.
- Lessons and in-house leagues continue to experience the largest increase in revenue by a projected \$22,000. The House League program continues to be very popular and player participation is increased from 60 in 2016 to 72 players in 2017. 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 \$14,400 for the season. The rental Agreement for use expires March 2018. 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. With the continued steady increase of players at the house league level and the additional two courts, an increase in both men's and women's travel is anticipated in 2018.
- A net surplus of \$37,253 is projected for FY2017. The proposed FY2018 budget reflects a \$48,136 net surplus.
- The 2018 Budget reflects an overall increase in all areas of revenue including membership, GEPTC rental of courts, additional women's leagues (evenings), additional house leagues for general membership, special events for travel and general memberships, and additional programs and clinics for youth and high school aged players. The additional revenue proposed in 2018 meets the forecasted financial plans with the addition of the two new courts. An increase in general expenses also increased to include general court operation expenses.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
350	Maryknoll - Platform						
	Charges for Services						
20 30 350 420115 0000	Platform Tennis Lessons		11,377	21,839	25,000	39,315	41,065
20 30 350 420120 0000	Platform Tennis Annual Members		47,372	56,243	65,000	72,000	85,000
20 30 350 420125 0000	Platform Tennis Leagues		3,005	8,640	7,000	13,000	17,000
	Charges for Services		61,753	86,721	97,000	124,315	143,065
	Rentals						
20 30 350 430100 0000	Rent		13,805	14,560	14,000	14,400	18,000
20 30 350 430170 0000	Party Rentals		910	690	1,000	1,000	4,000
	Rentals		14,715	15,250	15,000	15,400	22,000
	Product Sales						
20 30 350 445130 0000	Equipment Sales		470	130	-	-	-
	Product Sales		470	130	-	-	-
Revenue Total			76,938	102,101	112,000	139,715	165,065

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 350 510110 0000	Full-Time Exempt Wages		9,089	9,135	10,000	10,000	10,000
20 30 350 510120 0000	Full-Time Non-Exempt Wages		3,630	4,302	4,250	4,250	4,250
20 30 350 510125 0000	Overtime - Full-Time		334	345	500	100	100
20 30 350 510130 0000	Part-Time Non-Exempt Wages		19,570	29,382	30,000	36,600	36,600
Salaries & Wages			32,623	43,164	44,750	50,950	50,950
Contractual Services - Other							
20 30 350 521300 0000	Scavenger Services		-	761	1,000	700	700
20 30 350 521600 0000	Contractual Services - Other		2,473	3,713	3,000	3,700	5,400
Contractual Services - Other			2,473	4,473	4,000	4,400	6,100
Materials & Supplies							
20 30 350 530210 0000	Repair Equipment		8,355	16,359	14,800	15,000	21,000
20 30 350 530300 0000	Supplies - Maintenance		88	160	125	200	200
20 30 350 530310 0000	Supplies - Cleaning		-	-	600	200	200
Materials & Supplies			8,443	16,519	15,525	15,400	21,400
Other Equipment							
20 30 350 541300 0000	Building Equipment		1,625	8,631	1,000	9,723	10,000
Other Equipment			1,625	8,631	1,000	9,723	10,000
Employment Expenses							
20 30 350 565100 0000	Employee Health Insurance		2,094	2,129	2,800	3,600	3,600
Employment Expenses			2,094	2,129	2,800	3,600	3,600
Utilities							
20 30 350 570100 0000	Electricity		4,711	4,548	5,000	5,500	7,500
20 30 350 570200 0000	Heating Gas & Oil		6,512	5,558	7,200	7,200	9,000
20 30 350 570300 0000	Telephone/Internet - Service		1,450	1,496	1,600	1,600	1,600
20 30 350 570400 0000	Water & Sewer Fees		209	755	1,705	1,700	1,750
Utilities			12,883	12,357	15,505	16,000	19,850
Miscellaneous Expenses							
20 30 350 585950 0000	Registration Processing Fees		2,638	2,200	2,367	2,389	5,029
Miscellaneous Expenses			2,638	2,200	2,367	2,389	5,029
Expense Total			62,779	89,472	85,947	102,462	116,929
350	Maryknoll - Platform		14,160	12,629	26,053	37,253	48,136

2018 Budget Highlights

RECREATION FUND - SPLASH PARK



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 2018.

- The success of the splash pad is very weather dependent. Unfortunately, the weather in the summer of 2017 was not ideal for the splash pad. The most desirable weather for the splash pad is mid 80's and above. For 2017, staff projects a net revenue of \$1,500. The proposed 2018 budget reflects a net revenue of \$5,415.
- Approximately \$35,639 was received in daily admission from an estimated 15,202 users in 2017.
- Projected expenses for FY2017 came within budget and the proposed FY2017 budget expenses are projected to be similar.
- The landscape located on the north end within the splash pad was relocated and replaced with wood chips this season. The chips will be replaced by concrete in the 2018 season. This will create expanded space and seating for patrons.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
400	Maryknoll - Splash Pad						
	Charges for Services						
20 30 400 420905 0000	Daily Admission Fees		43,041	41,426	44,000	35,639	44,000
20 30 400 420925 0000	Coupon Books		1,980	1,894	2,000	1,408	2,000
	Charges for Services		45,021	43,320	46,000	37,047	46,000
Revenue Total			45,021	43,320	46,000	37,047	46,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 400 510110 0000	Full-Time Exempt Wages		6,817	6,851	7,250	7,250	7,250
20 30 400 510120 0000	Full-Time Non-Exempt Wages		3,630	4,302	4,250	4,250	4,250
20 30 400 510125 0000	Overtime - Full-Time		334	345	500	59	100
20 30 400 510130 0000	Part-Time Non-Exempt Wages		11,969	12,200	12,000	10,000	12,000
Salaries & Wages			22,749	23,698	24,000	21,559	23,600
Materials & Supplies							
20 30 400 530210 0000	Repair Equipment		-	10	-	-	-
20 30 400 530250 0000	Uniforms		52	150	200	200	200
20 30 400 530320 0000	Supplies - First Aid		259	-	25	-	-
20 30 400 530900 0000	Misc. Suplies & Repairs		4,035	4,019	5,000	1,313	3,000
20 30 400 530907 0000	Special Events		-	180	180	425	-
Materials & Supplies			4,346	4,359	5,405	1,938	3,200
Building & Landscaping							
20 30 400 550302 0000	Plumbing Repairs		-	172	175	-	175
Building & Landscaping			-	172	175	-	175
Employment Expenses							
20 30 400 565100 0000	Employee Health Insurance		1,837	1,879	2,400	2,100	3,100
Employment Expenses			1,837	1,879	2,400	2,100	3,100
Utilities							
20 30 400 570100 0000	Electricity		-	2,000	2,000	2,000	2,200
20 30 400 570300 0000	Telephone/Internet - Service		190	279	400	400	400
20 30 400 570400 0000	Water & Sewer Fees		9,175	4,150	4,060	6,300	6,500
Utilities			9,365	6,429	6,460	8,700	9,100
Miscellaneous Expenses							
20 30 400 585950 0000	Registration Processing Fees		2,051	1,146	1,233	1,250	1,410
Miscellaneous Expenses			2,051	1,146	1,233	1,250	1,410
Expense Total			40,348	37,684	39,673	35,547	40,585
400	Maryknoll - Splash Pad		4,673	5,636	6,327	1,500	5,415

2018 Budget Highlights

RECREATION FUND - SPRING AVENUE RECREATION CENTER



- Projected to end FY2017 with a net loss slightly higher than originally budgeted.
- The proposed 2018 budget reflects a loss of \$136,384, which is slightly higher than the 2017 estimated year-end. There is an increase in utilities and a slight increase in employee benefits, due to a transfer of employee benefits from the parks department.
- There are currently 51 members of the Spring Avenue Fitness Center. Additionally, the usage by Ackerman Sports and Fitness members who can use either location with their membership has increased from 63 in 2016 to 73 in 2017. 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. The Silver Sneakers insurance based program which has been in place at ASFC for a few years and quite popular, will be added to this location in late 2017.
- Programming continues to increase at this facility. The increased use of the Safety Village following recent improvements, the increase in athletic training programs such as Positive Coaching Alliance classes and the addition of the Cheerleading practices on Sundays has increased usage within the facility. Like 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.

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
450	Spring Ave Recreation Center						
	Charges for Services						
20 30 450 420300 0000	Fitness Membership		12,600	12,189	12,000	15,000	16,500
	Charges for Services		12,600	12,189	12,000	15,000	16,500
	Rentals						
20 30 450 430100 0000	Rent		14,721	17,976	16,500	16,500	17,000
	Rentals		14,721	17,976	16,500	16,500	17,000
	Chargeback Revenue						
20 30 450 495500 0000	Rec. Program Chargebacks		60,000	60,000	60,000	60,000	60,000
	Chargeback Revenue		60,000	60,000	60,000	60,000	60,000
Revenue Total			87,321	90,166	88,500	91,500	93,500

Account Number	Description	Detail Description	Actual History		2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
20 30 450 510110 0000	Full-Time Exempt Wages		22,723	15,197	24,000	24,000	24,000
20 30 450 510120 0000	Full-Time Non-Exempt Wages		42,748	41,872	46,000	46,000	46,000
20 30 450 510125 0000	Overtime - Full-Time		526	71	500	591	500
20 30 450 510130 0000	Part-Time Non-Exempt Wages		33,085	22,316	29,400	27,000	29,400
Salaries & Wages			99,081	79,456	99,900	97,591	99,900
Contractual Services - Other							
20 30 450 521300 0000	Scavenger Service		1,381	2,184	1,044	1,044	1,044
20 30 450 521600 0000	Contractual Services - Other		12,980	30,420	39,000	39,000	39,000
20 30 450 521630 0000	Police & Security Protection		687	2,400	2,400	2,400	2,400
Contractual Services - Other			15,047	35,004	42,444	42,444	42,444
Materials & Supplies							
20 30 450 530102 0000	Fitness Supplies		259	282	300	300	300
20 30 450 530210 0000	Repair Equipment		1,162	2,674	1,200	1,200	2,000
20 30 450 530250 0000	Uniforms		-	141	200	100	200
20 30 450 530300 0000	Supplies - Maintenance		636	345	1,500	1,000	1,500
20 30 450 530310 0000	Supplies - Cleaning		2,887	1,719	3,500	2,500	3,500
20 30 450 530320 0000	Supplies - First Aid		-	-	25	-	-
20 30 450 530600 0000	Chemicals & Paint		648	69	300	293	300
Materials & Supplies			5,594	5,230	7,025	5,393	7,800
Other Equipment							
20 30 450 541300 0000	Building Equipment		689	1,374	900	479	900
Other Equipment			689	1,374	900	479	900
Building & Landscaping							
20 30 450 550300 0000	Building Repair	Carpet Replacement	2,154	776	3,500	3,500	3,500
Building & Landscaping			2,154	776	3,500	3,500	3,500
Employment Expenses							
20 30 450 565100 0000	Employee Health Insurance		13,783	13,487	15,000	15,000	17,000
Employment Expenses			13,783	13,487	15,000	15,000	17,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Utilities							
20 30 450 570100 0000	Electricity		27,752	28,334	32,000	30,000	33,000
20 30 450 570200 0000	Heating Gas & Oil		12,225	11,807	16,000	16,000	15,200
20 30 450 570300 0000	Telephone/Internet - Service		1,807	1,785	2,000	2,000	2,000
20 30 450 570400 0000	Water & Sewer Fees		2,455	5,915	5,075	4,200	4,500
Utilities			44,239	47,841	55,075	52,200	54,700
Miscellaneous Expenses							
20 30 450 585950 0000	Registration Processing Fees		3,847	3,120	3,356	3,390	3,640
Miscellaneous Expenses			3,847	3,120	3,356	3,390	3,640
Expense Total			184,434	186,287	227,200	219,997	229,884
450	Spring Ave Recreation Center		(97,113)	(96,121)	(138,700)	(128,497)	(136,384)

2018 Budget Highlights

RECREATION FUND - SPRING AVENUE DOG PARK



Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
475	Spring Ave Dog Park						
	Charges for Services						
20 30 475 420425 0000	Dog Park Passes	Dog Park Pass Sales	23,090	29,982	26,000	32,000	32,000
	Charges for Services		23,090	29,982	26,000	32,000	32,000
Revenue Total			23,090	29,982	26,000	32,000	32,000
	Materials & Supplies						
20 30 475 530425 0000	Dog Park Supplies	Agility Equipment, passes, lanyards, repairs	6,213	6,661	6,000	6,000	6,000
	Materials & Supplies		6,213	6,661	6,000	6,000	6,000
Expense Total			6,213	6,661	6,000	6,000	6,000
475	Spring Ave Dog Park		16,876	23,322	20,000	26,000	26,000

2018 Budget Highlights

RECREATION FUND - SUNSET POOL



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Projected to end FY 2017 with a net loss of \$74,235, compared to a loss of \$55,683 in 2016. Total Revenue for this year dropped \$10,000 and expenses increased \$3,000. Most of the decrease in revenue is reflected in daily admission fees and the swim lessons accounts. The weather conditions were again unseasonably cool and rainy in July and August. Although pool passes increased by \$5,000, the revenue was still lower than budgeted. All the remaining revenue lines including, concessions, coupon books, and party rentals were relatively consistent as previous summers. Swim team (Gators) reflects a significant growth of \$9,000 in revenue. The largest area of expenses to operate an outdoor swimming pool is salaries, water usage, chemicals and utilities.

The proposed 2018 budget reflects a smaller net loss of \$38,570. The proposed budget does not reflect an increase in membership fees due to the previous increase that was implemented in the 2017. Sunset's entry fees remain relatively 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. Every effort will be made to keep expenses within budget and lower than the previous summer if possible.

Upgrades to the physical condition of the pool for the 2017 season included: additional matching deck and concession area furniture, the purchase and installation of the Neptune Benson filter for the main pool, repairs 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. General upgrades are planned for the 2018 budget year to include continued furniture upgrades, lighting improvements, open slide repairs and general cosmetic improvements to the facility.

A business plan will be updated to include: membership drive, fee comparison of similar pools, addition of new programs and special events, expansion of Gator swim team program into late July and August, re-vamp swim lesson program, streamline customer service training, creation of new zone areas during light attendance days and continued analysis and improvements to the concessions area.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
500	Sunset Pool						
	Charges for Services						
20 30 500 420900 0000	Annual Pool Passes		228,087	232,751	245,000	239,920	240,000
20 30 500 420905 0000	Daily Admission Fees		54,434	63,181	65,000	53,007	56,000
20 30 500 420910 0000	Swim Team		51,306	50,665	54,000	58,361	64,000
20 30 500 420920 0000	Swim Lessons		49,521	47,808	50,000	37,577	45,000
20 30 500 420925 0000	Coupon Books		13,990	13,181	14,000	10,319	12,000
20 30 500 420928 0000	Advanced Lifesaving		10,863	11,967	12,000	10,060	10,000
	Charges for Services		408,201	419,553	440,000	409,244	427,000
	Rentals						
20 30 500 430100 0000	Rent		9,987	11,433	12,000	11,000	11,000
	Rentals		9,987	11,433	12,000	11,000	11,000
	Concessions						
20 30 500 440400 0000	Concessions		45,063	50,945	55,000	46,283	50,000
	Concessions		45,063	50,945	55,000	46,283	50,000
	Miscellaneous Income						
20 30 500 485600 0000	Special Events		825	648	2,000	643	1,000
	Miscellaneous Income		825	648	2,000	643	1,000
Revenue Total			464,076	482,578	509,000	467,170	489,000

Account Number **Description** **Detail Description**

Salaries & Wages

20 30 500 510110 0000 Full-Time Exempt Wages
 20 30 500 510120 0000 Full-Time Non-Exempt Wages
 20 30 500 510125 0000 Overtime - Full-Time
 20 30 500 510130 0000 Part-Time Non-Exempt Wages
 20 30 500 510135 0000 Overtime - Part-Time
 20 30 500 510170 0000 Part-Time Non-Exempt Swim Team
 20 30 500 510171 0000 Part-Time Non-Exempt Swim Less

Salaries & Wages

Contractual Services - Other

20 30 500 521300 0000 Scavenger Service
 20 30 500 521600 0000 Contractual Services - Other
 20 30 500 521910 0000 Swim Team

Contractual Services - Other

Materials & Supplies

20 30 500 530095 0000 Concessions
 20 30 500 530210 0000 Repair Equipment
 20 30 500 530300 0000 Supplies - Maintenance
 20 30 500 530320 0000 Supplies - First Aid
 20 30 500 530401 0000 Pool Guard Supplies
 20 30 500 530402 0000 General Pool Supplies
 20 30 500 530600 0000 Chemicals & Paint
 20 30 500 530900 0000 Misc. Supplies & Repairs
 20 30 500 530907 0000 Special Events
 20 30 500 530910 0000 Swim Team

Materials & Supplies

Employment Expenses

20 30 500 565100 0000 Employee Health Insurance

Employment Expenses

<u>Actual History</u>	<u>Actual History</u>			
2015	2016	2017 Budget	2017 Estimate	2018 Budget
14,666	11,937	17,000	17,000	17,000
13,611	16,133	15,000	15,000	15,000
943	1,293	1,500	6,856	1,500
209,965	217,804	207,000	204,632	205,000
-	-	-	2,903	-
17,874	18,251	18,500	20,027	20,000
36,259	34,357	34,243	34,712	34,000
293,318	299,775	293,243	301,130	292,500
2,086	3,511	2,500	2,000	2,000
16,134	13,101	12,000	13,854	13,000
445	800	800	1,094	1,000
18,665	17,412	15,300	16,948	16,000
21,133	26,695	20,000	19,946	19,000
12,468	13,707	14,000	9,541	10,000
2,651	3,382	3,500	5,817	3,500
340	1,401	1,200	1,226	1,070
6,951	6,494	7,000	9,782	8,000
444	677	650	1,189	600
24,580	41,706	30,000	45,184	40,000
330	381	300	742	700
1,981	1,120	1,000	548	150
10,749	9,068	10,000	11,762	12,000
81,627	104,630	87,650	105,737	95,020
6,363	5,683	7,000	5,500	9,000
6,363	5,683	7,000	5,500	9,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Utilities							
20 30 500 570100 0000	Electricity		26,337	26,029	26,750	25,000	27,500
20 30 500 570200 0000	Heating Gas & Oil		19,412	14,844	20,000	19,000	18,050
20 30 500 570300 0000	Telephone/Internet - Service		3,021	2,671	3,500	3,500	4,100
20 30 500 570400 0000	Water & Sewer Fees		47,554	52,861	51,765	49,000	50,500
Utilities			96,325	96,405	102,015	96,500	100,150
Miscellaneous Expenses							
20 30 500 585950 0000	Registration Processing Fees		28,249	14,356	15,445	15,590	14,900
Miscellaneous Expenses			28,249	14,356	15,445	15,590	14,900
Expense Total			524,548	538,261	520,653	541,405	527,570
500	Sunset Pool		(60,472)	(55,683)	(11,653)	(74,235)	(38,570)
20	Recreation Fund		611,241	359,864	(115,679)	64,663	(353,407)

2018 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.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
45 00 000	Debt Service Fund Administration Non-Specified						
	Property Tax Receipts						
45 00 000 410100 0000	Taxes - Current Year		2,765,296	2,877,373	2,444,655	2,457,909	1,155,900
	Property Tax Receipts		2,765,296	2,877,373	2,444,655	2,457,909	1,155,900
	Interest Income						
45 00 000 450100 0000	Investment Income		1,000	500	1,000	1,000	1,000
	Interest Income		1,000	500	1,000	1,000	1,000
Revenue Total			2,766,296	2,877,873	2,445,655	2,458,909	1,156,900

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Debt Service							
45 00 000 580100 0000	Principal Payment on Debt		2,505,000	2,685,000	2,320,000	2,290,000	1,065,000
45 00 000 580200 0000	Interest Payment on Debt		259,569	195,863	124,311	154,852	90,900
45 00 000 580300 0000	Bond Issuance Fees		2,824	48,593	4,000	3,000	3,000
Debt Service			2,767,393	2,929,455	2,448,311	2,447,852	1,158,900
Transfers Out							
45 00 000 590900 0000	Fund Transfer Out		1,000	500	1,000	1,000	1,000
Transfers Out			1,000	500	1,000	1,000	1,000
Expense Total			2,768,393	2,929,955	2,449,311	2,448,852	1,159,900
45	Debt Service Fund		(2,097)	(52,082)	(3,656)	10,057	(3,000)

2018 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 2018, ADA related projects will be identified for funding with this tax levy.

Account Number	Description	Detail Description
55	Special Recreation Fund	
00	Administration	
	Property Tax Receipts	
55 00 000 410100 0000	Taxes - Current Year	
	Property Tax Receipts	
Revenue Total		

<u>Actual History</u>	<u>Actual History</u>			
2015	2016	2017 Budget	2017 Estimate	2018 Budget
566,079	597,896	599,639	632,260	635,436
566,079	597,896	599,639	632,260	635,436
566,079	597,896	599,639	632,260	635,436

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
Salaries & Wages							
55 00 000 510110 0000	Full-Time Exempt Wages		39,198	40,074	40,000	40,000	42,500
Salaries & Wages			39,198	40,074	40,000	40,000	42,500
Employment Expenses							
55 00 000 565100 0000	Employee Health Insurance		7,681	6,406	7,700	7,700	8,500
55 00 000 565320 0000	FICA & Medicare Expense		2,744	2,824	3,100	3,100	3,200
55 00 000 565325 0000	IMRF Expense		4,204	4,319	4,500	4,500	4,500
Employment Expenses			14,629	13,548	15,300	15,300	16,200
Capital							
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution	291,952	289,809	299,820	299,820	317,720
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs			20,000	10,000	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	ADA Conversion Van			75,000	65,000	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Pool Enhancements			37,800	45,637	-
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Ellyn OSLAD - GEPD Match (ADA portion)			72,000	72,000	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Parking Lot Repairs (ADA portion)			33,840	1,800	40,500
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Entrance Road Repairs (ADA portion)			-	-	12,600
55 00 000 575915 0000	ADA Compliance Capital Project	Spring Avenue Parking Lot (ADA portion)			31,500	31,500	-
55 00 000 575915 0000	ADA Compliance Capital Project	Main Street (Playground - ADA portion)				-	46,250
55 00 000 575915 0000	ADA Compliance Capital Project	Presidents (Playground - ADA portion)				-	25,000
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Ellyn - Pathway Improvements				-	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Churchill (Rebuild access road)				-	18,750
55 00 000 575915 0000	ADA Compliance Capital Project	Newton (Resurface basketball court)				-	3,250
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)				-	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Resilient ADA Mulch				-	6,250
			86,801	369,000	-	-	-
Capital			378,753	658,809	571,544	527,341	509,404
Expense Total			432,580	712,431	626,844	582,641	568,104
55	Special Recreation Fund		133,499	(114,536)	(27,205)	49,619	67,332

2018 Budget Highlights

ASSET REPLACEMENT FUND



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. The Asset Replacement Fund 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 2018. These operating surpluses, plus additional fund balances, are then able to be transferred to the Capital Projects fund to support the 2018 capital project plan of the Park District.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
85 00	Asset Replacement Fund Administration						
	Rentals						
85 00 000 430100 0000	Rent	Final WDSRA Rent Payment Received in 2017	35,000	35,000	40,000	40,000	-
	Rentals		35,000	35,000	40,000	40,000	-
	Transfers Received						
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	200,000	700,000	950,000	950,000	1,400,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	700,000	130,000	75,000	75,000	100,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	54,000	54,000	54,000	54,000	54,000
	Transfers Received		954,000	884,000	1,079,000	1,079,000	1,554,000
Revenue Total			989,000	919,000	1,119,000	1,119,000	1,554,000
	Transfers Out						
85 00 000 590900 0000	Fund Transfer Out		1,115,000	1,095,000	1,415,000	1,415,000	785,000
	Transfers Out		1,115,000	1,095,000	1,415,000	1,415,000	785,000
Expense Total			1,115,000	1,095,000	1,415,000	1,415,000	785,000
00	Administration		(126,000)	(176,000)	(296,000)	(296,000)	769,000

2018 Budget Highlights

ASSET REPLACEMENT FUND - VEHICLE & EQUIPMENT REPLACEMENT PROGRAM



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 Vehicle & Equipment program has designated two (2) trucks to be replaced from the fleet in 2018. Unit 425 (Ford F-350 Dump Truck) and Unit 481 (Ford F-650 Dump Truck) will be traded in or sold outright depending on the market trend. Additionally, the portable stage (bandshell) is due for replacement. The bandshell was purchased in 1995 and has served the Park District well, but it is beginning to show signs of age and repairs have become more costly and frequent. Lastly, the replacement of a John Deere Gator and a fertilizer spreader are also designated for replacement 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 four 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.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
10 000	Parks Maintenance Non-Specified Miscellaneous Income						
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Bandshell	-	-	-	-	25,000
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Unit 425 (Ford F-350 Dump Truck)	-	-	-	-	2,500
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Unit 481 (Ford F-650 Dump Truck)	-	-	-	-	12,000
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#315 JD Gator	-	-	-	-	500
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades		6,000	5,100	2,000	2,000	-
	Miscellaneous Income		6,000	5,100	2,000	2,000	40,000
	Transfers Received						
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Corporate Fund	2,374	2,374	2,374	2,374	2,374
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Recreation Fund	61,083	64,853	66,978	66,978	66,978
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Capital Projects Fund	96,957	93,621	99,815	99,815	104,179
	Transfers Received		160,414	160,848	169,167	169,167	173,531
	Revenue Total		166,414	165,948	171,167	171,167	213,531
	Capital						
85 10 000 575200 0000	Vehicle Purchases	Misc Vehicle & Equip	118,963	196,578	-	-	-
85 10 000 575200 0000	Vehicle Purchases	Unit 423 (Ford F-250 S.D.)	-	-	44,000	39,000	-
85 10 000 575200 0000	Vehicle Purchases	Unit 425 (Ford F-350 Dump Truck)	-	-	-	-	47,000
85 10 000 575200 0000	Vehicle Purchases	Unit 481 (Ford F-650 Dump Truck)	-	-	-	-	46,000
85 10 000 575300 0000	Maintenance Equipment	Z930 A Z-Turn	-	-	13,000	12,000	-
85 10 000 575300 0000	Maintenance Equipment	Water Cannon	-	-	10,500	-	-
85 10 000 575300 0000	Maintenance Equipment	Bandshell	-	-	-	-	150,000
85 10 000 575300 0000	Maintenance Equipment	#315 JD Gator	-	-	-	-	11,000
85 10 000 575300 0000	Maintenance Equipment	Fertilizer Spreader	-	-	-	-	5,000
	Capital		118,963	196,578	67,500	51,000	259,000
	Expense Total		118,963	196,578	67,500	51,000	259,000
10	Parks Maintenance		47,451	(30,630)	103,667	120,167	(45,469)

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
30	Facilities						
100	Ackerman Sports & Fitness Cent						
	Transfers Received						
85 30 100 490900 0000	Fund Transfer Received		100,000	100,000	100,000	100,000	125,000
	Transfers Received		100,000	100,000	100,000	100,000	125,000
Revenue Total			100,000	100,000	100,000	100,000	125,000
	Other Equipment						
85 30 100 541300 0000	Building Equipment		159,728	73,424	115,000	-	-
85 30 100 541300 0000	Building Equipment	Wood Floors (sanding)	-	-	-	4,295	-
85 30 100 541300 0000	Building Equipment	Lockers	-	-	-	2,665	-
85 30 100 541300 0000	Building Equipment	Carpet	-	-	-	6,000	-
85 30 100 541300 0000	Building Equipment	Turf & Court Lighting	-	-	-	80,924	-
85 30 100 541300 0000	Building Equipment	WIFI Enhancements	-	-	-	10,000	-
85 30 100 541300 0000	Building Equipment	Fitness Cardio	-	-	-	-	25,000
85 30 100 541300 0000	Building Equipment	Security Camera Enhancements	-	-	-	-	15,000
85 30 100 541300 0000	Building Equipment	Interior Design	-	-	-	-	25,000
85 30 100 541300 0000	Building Equipment	Basketball Hoops	-	-	-	-	30,000
	Other Equipment		159,728	73,424	115,000	103,884	95,000
Expense Total			159,728	73,424	115,000	103,884	95,000
100	Ackerman Sports & Fitness Center		(59,728)	26,576	(15,000)	(3,884)	30,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
300	Maryknoll - Clubhouse						
	Transfers Received						
85 30 300 490900 0000	Fund Transfer Received		25,000	25,000	25,000	25,000	25,000
	Transfers Received		25,000	25,000	25,000	25,000	25,000
Revenue Total			25,000	25,000	25,000	25,000	25,000
	Capital						
85 30 300 575110 0000	Maryknoll Park Improvements		-	-	40,000	40,000	-
	Capital		-	-	40,000	40,000	-
Expense Total			-	-	40,000	40,000	-
300	Maryknoll - Clubhouse		25,000	25,000	(15,000)	(15,000)	25,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
885	Newton Park						
	Grants & Donations						
85 30 885 470225 0000	Newton Park Contributions	Newton Turf Contributions (\$25,000 - Football; \$10,000 - Soccer)	35,000	35,000	35,000	35,000	35,000
	Grants & Donations		35,000	35,000	35,000	35,000	35,000
	Transfers Received						
85 30 885 490900 0000	Fund Transfer Received	Recreation Fund - Newton Turf Rental	20,000	20,000	20,000	20,000	20,000
	Transfers Received		20,000	20,000	20,000	20,000	20,000
Revenue Total			55,000	55,000	55,000	55,000	55,000
885	Newton Park		55,000	55,000	55,000	55,000	55,000
85	Asset Replacement Fund		(58,277)	(100,054)	(167,333)	(139,717)	833,531

2018 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 FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Amounts in Constant (2016) Dollars											
<u>Revenues:</u>											
Grants:											
OSLAD Grant - Lake Ellyn	25,000	-	-	-	-	-	200,000	200,000	-	-	-
IGIG Grant - Ackerman Parking Lot	439,000	-	-	-	-	-	-	-	-	-	-
Contributions:											
Ackerman Entrance Road Repairs Contribution	-	-	-	-	-	-	35,000	35,000	-	-	-
Platform Tennis - GEPTC Contribution	75,000	100,000	100,000	-	-	-	-	-	-	-	-
Investment Income	6,000	8,000	8,000	-	-	-	6,000	6,000	-	-	-
Total Revenues	545,000	108,000	108,000	-	-	-	241,000	241,000	-	-	-

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Capital Expenditures:											
Park District Financial Obligations											
Dupage County Forest Preserve	150,000	150,000	150,000	-	-	-	250,000	250,000	-	-	-
Total - Financial Obligations	150,000	150,000	150,000	-	-	-	250,000	250,000	-	-	-
Administration											
Phone System	-	-	-	-	-	-	25,000	25,000	-	-	-
Digitize Blueprints	6,000	4,100	4,100	-	-	-	-	-	-	-	-
District-Wide Firewall Replacement	12,500	12,500	12,500	-	-	-	-	-	-	-	-
IT Hardware Upgrades (ie. server)	30,000	15,000	15,000	-	-	-	-	-	-	-	-
Total - Administration Fund	48,500	31,600	31,600	-	-	-	25,000	25,000	-	-	-
Ackerman Park											
Parking Lot Repairs	188,000	10,000	8,200	1,800	-	-	225,000	184,500	40,500	-	-
Ackerman Entrance Road Repairs	-	-	-	-	-	-	70,000	57,400	12,600	-	-
Ackerman IGIG Grant	439,000	-	-	-	-	-	-	-	-	-	-
Field Lighting Improvements	29,872	29,872	29,872	-	-	-	-	-	-	-	-
Master Plan - Planning	-	-	-	-	-	-	18,000	18,000	-	-	-
Total - Ackerman Park	656,872	39,872	38,072	1,800	-	-	313,000	259,900	53,100	-	-
Babcock Park											
House Demolition	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Total - Babcock Park	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Frank Johnson Center											
Johnson Center (Tuck pointing)	-	-	-	-	-	-	18,000	18,000	-	-	-
Total - Frank Johnson Center	-	-	-	-	-	-	18,000	18,000	-	-	-
Lake Ellyn Park/Boathouse											
Lake Ellyn (OSLAD Elements)	225,000	225,000	225,000	-	-	-	55,000	55,000	-	-	-
Lake Ellyn (OSLAD Playground Elements)	175,000	175,000	175,000	-	-	-	-	-	-	-	-
Lake Ellyn (OSLAD - GEPD Match)	400,000	400,000	328,000	72,000	-	-	-	-	-	-	-
Ice Rink	10,000	-	-	-	-	-	-	-	-	-	-
Pathway improvements	-	-	-	-	-	-	35,000	26,250	8,750	-	-
Total - Lake Ellyn Park/Boathouse	810,000	800,000	728,000	72,000	-	-	90,000	81,250	8,750	-	-
Main Street Recreation Center											
Main Street Recreation Center (Elements)	-	-	-	-	-	-	40,000	40,000	-	-	-
Main Street Recreation Center (HVAC)	-	24,275	24,275	-	-	-	-	-	-	-	-
Total - Main Street Recreation Center Fund	-	24,275	24,275	-	-	-	40,000	40,000	-	-	-

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
<u>Maryknoll Park</u>											
Holes & Knolls Carpet	40,000	40,000	-	-	40,000	-	-	-	-	-	-
Additional Platform Tennis Courts (2)	175,000	213,020	163,020	-	-	50,000	-	-	-	-	-
Holes & Knolls Pond Repairs	-	-	-	-	-	-	25,000	-	-	-	25,000
Total - Maryknoll Park	215,000	253,020	163,020	-	40,000	50,000	25,000	-	-	-	25,000
<u>Newton Park</u>											
Athletic Field Lighting	250,000	-	-	-	-	-	-	-	-	-	-
Parking Lot & Pathway Improvements	75,000	75,000	75,000	-	-	-	-	-	-	-	-
Total - Newton Park	325,000	75,000	75,000	-	-	-	-	-	-	-	-
<u>Prairie Path Park</u>											
Park Improvements (Ping Pong Table, etc.)	-	5,000	5,000	-	-	-	-	-	-	-	-
Total - Priarie Path Park	-	5,000	5,000	-	-	-	-	-	-	-	-
<u>Spalding Park</u>											
Shade Structure	-	-	-	-	-	-	25,000	25,000	-	-	-
Total - Capital Projects Fund	-	-	-	-	-	-	25,000	25,000	-	-	-
<u>Spring Ave. Rec. Center</u>											
Dog Park Fence & Walkway Improvements	10,000	10,000	10,000	-	-	-	-	-	-	-	-
HVAC Repairs	-	-	-	-	-	-	10,000	10,000	-	-	-
Total - Spring Ave. Rec. Center	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-
<u>Stacy Park</u>											
Split Rail Fence Repair	10,000	10,000	10,000	-	-	-	-	-	-	-	-
Total - Stacy Park	10,000	10,000	10,000	-	-	-	-	-	-	-	-
<u>Sunset Pool/Park</u>											
Pump Repairs	20,000	-	-	-	-	-	20,000	20,000	-	-	-
Misc. Capital Replacements	20,000	16,000	16,000	-	-	-	20,000	20,000	-	-	-
Sunset Pool (Lap & Zero Depth Pool Painting)	50,000	49,570	49,570	-	-	-	-	-	-	-	-
Sunset Pool (Filter Replacements)	210,000	253,537	207,900	45,637	-	-	-	-	-	-	-
Total - Sunset Pool/Park	300,000	319,107	273,470	45,637	-	-	40,000	40,000	-	-	-
<u>Village Green Park</u>											
Drainage Improvements	-	-	-	-	-	-	85,000	-	-	-	85,000
Tennis Court Resurfacing	55,000	55,000	-	-	-	55,000	-	-	-	-	-
Total - Village Green Park	55,000	55,000	-	-	-	55,000	85,000	-	-	-	85,000

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Ongoing Replacement Expenditures:											
Athletic Field Upgrades											
Projects To Be Determined	40,000	40,000	40,000	-	-	-	30,000	30,000	-	-	-
Total Athletic Field Renovation	40,000	40,000	40,000	-	-	-	30,000	30,000	-	-	-
2018-2022 Target Amount \$200,000*											
Asphalt Sealcoating & Replacement Program											
Spring Avenue (Replace Parking Lot)	175,000	175,000	143,500	31,500	-	-	-	-	-	-	-
Churchill (Rebuild access road)	-	-	-	-	-	-	75,000	56,250	18,750	-	-
Newton (Resurface basketball court)	-	-	-	-	-	-	13,000	9,750	3,250	-	-
Various (Sealcoating)	10,000	10,000	10,000	-	-	-	35,000	26,250	8,750	-	-
Total Asphalt Sealcoating & Replacement Program	185,000	185,000	153,500	31,500	-	-	123,000	92,250	30,750	-	-
2018-2022 Target Amount \$500,000*											
Tree & Native Restoration											
VARIOUS (EAB/storm damage, native restoration)	35,000	35,000	35,000	-	-	-	30,000	30,000	-	-	-
Total Tree & Native Restoration	35,000	35,000	35,000	-	-	-	30,000	30,000	-	-	-
2018-2022 Target Amount \$225,000*											
Neighborhood Park Improvements											
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-
District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	-	-	-	-	-	-	-	-
Total Neighborhood Park Improvements	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-
2018-2022 Target Amount \$50,000*											
Playground Replacement Program											
Main Street (Playground)	-	-	-	-	-	-	185,000	138,750	46,250	-	-
Presidents (Playground)	-	-	-	-	-	-	100,000	75,000	25,000	-	-
Spalding (Swingset)	-	10,000	10,000	-	-	-	-	-	-	-	-
Total Playground Replacement Program	-	10,000	10,000	-	-	-	285,000	213,750	71,250	-	-
2018-2022 Target Amount \$750,000*											
Playground Mulch											
Resilient ADA Mulch	25,000	25,000	25,000	-	-	-	25,000	18,750	6,250	-	-
Total Playground Mulch	25,000	25,000	25,000	-	-	-	25,000	18,750	6,250	-	-

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
<u>Ackerman Sport & Fitness Center Program</u>											
Equipment Replacement	110,000	-	-	-	-	-	-	-	-	-	-
Wood Floors (sanding)	-	4,295	-	-	4,295	-	-	-	-	-	-
Lockers	-	2,665	-	-	2,665	-	-	-	-	-	-
Carpet	-	6,000	-	-	6,000	-	-	-	-	-	-
Turf & Court Lighting	-	80,924	-	-	80,924	-	-	-	-	-	-
WIFI Enhancements	-	10,000	-	-	10,000	-	-	-	-	-	-
Fitness Cardio	-	-	-	-	-	25,000	-	-	25,000	-	-
Security Camera Enhancements	-	-	-	-	-	15,000	-	-	15,000	-	-
Interior Design	-	-	-	-	-	25,000	-	-	25,000	-	-
Basketball Hoops	-	-	-	-	-	30,000	-	-	30,000	-	-
Total Ackerman Sport & Fitness Center Program	110,000	103,884	-	-	103,884	-	95,000	-	95,000	-	-
<u>Equipment Replacement Program</u>											
15 Passenger ADA Rec. Van	75,000	65,000	-	65,000	-	-	-	-	-	-	-
Unit 425 (Ford F-350 Dump Truck)	-	-	-	-	-	47,000	-	-	47,000	-	-
Unit 423 (Ford F-250 S.D.)	44,000	39,000	-	-	39,000	-	-	-	-	-	-
Z930 A Z-Turn	13,000	12,000	-	-	12,000	-	-	-	-	-	-
Water Cannon	10,500	-	-	-	-	-	-	-	-	-	-
Unit 481 (Ford F-650 Dump Truck)	-	-	-	-	-	46,000	-	-	46,000	-	-
Bandshell	-	-	-	-	-	150,000	-	-	150,000	-	-
#315 JD Gator	-	-	-	-	-	11,000	-	-	11,000	-	-
Fertilizer Spreader	-	-	-	-	-	5,000	-	-	5,000	-	-
Total Vehicle & Equipment Replacement	142,500	116,000	-	65,000	51,000	-	259,000	-	259,000	-	-
2018-2022 Target Amount \$675,000*											
Capital Expenditures Total	2,605,372	1,797,874	1,533,437	119,437	40,000	105,000	921,000	749,150	61,850	-	110,000
Ongoing Replacement Expenditures Total	547,500	524,884	273,500	96,500	154,884	-	857,000	394,750	108,250	354,000	-
Grand Total - Capital Expenses	3,152,872	2,322,758	1,806,937	215,937	194,884	105,000	1,778,000	1,143,900	170,100	354,000	110,000

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total	
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu						
Amounts in Constant (2016) Dollars																	
Revenues:																	
Grants:																	
OSLAD Grant - Lake Elynn	25,000	-	-	-	-	-	200,000	200,000	-	-	-	-	-	-	-	200,000	
IGIG Grant - Ackerman Parking Lot	439,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions:																	
Ackerman Entrance Road Repairs Contribution	-	-	-	-	-	-	35,000	35,000	-	-	-	-	-	-	-	35,000	
Platform Tennis - GEPTC Contribution	75,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Investment Income	6,000	8,000	8,000	-	-	-	6,000	6,000	-	-	-	-	8,000	6,000	4,000	8,000	32,000
Non-Referendum Bond Issue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Estimated Bond Proceeds for 3 years	-	-	-	-	-	-	-	-	-	-	-	2,335,000	-	-	3,225,000	5,560,000	
Total Revenues	545,000	108,000	108,000	-	-	-	241,000	241,000	-	-	-	2,343,000	6,000	4,000	3,233,000	5,827,000	

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu					
Capital Expenditures:																
Park District Financial Obligations																
Dupage County Forest Preserve	150,000	150,000	150,000	-	-	-	250,000	250,000	-	-	-	-	-	-	-	250,000
Total - Financial Obligations	150,000	150,000	150,000	-	-	-	250,000	250,000	-	-	-	-	-	-	-	250,000
Administration																
Phone System	-	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000
Copier Purchases	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	40,000
Digitize Blueprints	6,000	4,100	4,100	-	-	-	-	-	-	-	-	-	-	-	-	
District-Wide Firewall Replacement	12,500	12,500	12,500	-	-	-	-	-	-	-	-	-	-	-	-	
IT Hardware Upgrades (ie. server)	30,000	15,000	15,000	-	-	-	-	-	-	-	-	-	-	20,000	20,000	
Total - Administration Fund	48,500	31,600	31,600	-	-	-	25,000	25,000	-	-	-	20,000	-	20,000	20,000	85,000
Ackerman Park																
Parking Lot Repairs	188,000	10,000	8,200	1,800	-	-	225,000	184,500	40,500	-	-	-	-	500,000	-	725,000
Entrance Road Repairs	-	-	-	-	-	-	70,000	57,400	12,600	-	-	-	-	-	-	70,000
Ackerman IGIG Grant	439,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Field Lighting Improvements	29,872	29,872	29,872	-	-	-	-	-	-	-	-	-	-	-	-	
Master Plan - Planning	-	-	-	-	-	-	18,000	18,000	-	-	-	-	-	-	-	18,000
Softball Hub	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	250,000
Master Plan Improvements	-	-	-	-	-	-	-	-	-	-	-	1,800,000	-	-	-	1,800,000
ASFC Facility Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	
Total - Ackerman Park	656,872	39,872	38,072	1,800	-	-	313,000	259,900	53,100	-	-	2,050,000	-	-	525,000	2,888,000
Babcock Park																
House Demolition	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Babcock Park	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Churchill Park																
Signage	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000
Total - Churchill Park	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000
George Ball Park																
Pavillion Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
Total - Churchill Park	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
Frank Johnson Center																
Johnson Center (Tuck pointing)	-	-	-	-	-	-	18,000	18,000	-	-	-	-	-	-	-	18,000
Total - Frank Johnson Center	-	-	-	-	-	-	18,000	18,000	-	-	-	-	-	-	-	18,000
Lake Ellyn Park/Boathouse																
Lake Ellyn (OSLAD Elements)	225,000	225,000	225,000	-	-	-	55,000	55,000	-	-	-	-	-	-	-	55,000
Lake Ellyn (OSLAD Playground Elements)	175,000	175,000	175,000	-	-	-	-	-	-	-	-	-	-	-	-	
Lake Ellyn (OSLAD - GEPO Match)	400,000	400,000	328,000	72,000	-	-	-	-	-	-	-	-	-	-	-	
Ice Rink	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pathway improvements	-	-	-	-	-	-	35,000	26,250	8,750	-	-	-	-	-	-	35,000
Shoreline Improvements	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	200,000
Total - Lake Ellyn Park/Boathouse	810,000	800,000	728,000	72,000	-	-	90,000	81,250	8,750	-	-	200,000	-	-	-	290,000
Main Street Recreation Center																
Main Street Recreation Center (Elements)	-	-	-	-	-	-	40,000	40,000	-	-	-	-	60,000	84,000	-	184,000
Main Street Recreation Center (HVAC)	-	24,275	24,275	-	-	-	-	-	-	-	-	-	-	-	-	
Total - Main Street Recreation Center Fund	-	24,275	24,275	-	-	-	40,000	40,000	-	-	-	-	60,000	84,000	-	184,000

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu					
Maryknoll Park																
Holes & Knolls Carpet	40,000	40,000	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-
Additional Platform Tennis Courts (2)	175,000	213,020	163,020	-	-	50,000	-	-	-	-	-	-	-	-	-	-
Holes & Knolls Pond Repairs	-	-	-	-	-	-	25,000	-	-	-	25,000	-	-	-	-	25,000
Pavillion Improvements	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
Frog Pond Repairs	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Clubhouse (Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000
Total - Maryknoll Park	215,000	253,020	163,020	-	40,000	50,000	25,000	-	-	-	25,000	-	10,000	10,000	75,000	120,000
Newton Park																
Athletic Field Lighting	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot & Pathway Improvements	75,000	75,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Restroom ADA upgrade	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	70,000
Skate Park repair	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000
Total - Newton Park	325,000	75,000	75,000	-	-	-	-	-	-	-	-	95,000	-	-	-	95,000
Prairie Path Park																
Park Improvements (Ping Pong Table, etc.)	-	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Pavers	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
Total - Prairie Path Park	-	5,000	5,000	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
Spalding Park																
Shade Structure	-	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000
Total - Capital Projects Fund	-	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000
Spring Ave. Rec. Center																
Dog Park Fence & Walkway Improvements	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Carpet)	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	30,000
HVAC Repairs	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	10,000
Spring Avenue Recreation Center (Elements)	-	-	-	-	-	-	-	-	-	-	-	60,000	80,000	-	-	140,000
Total - Spring Ave. Rec. Center	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	-	90,000	80,000	-	180,000
Stacy Park																
Split Rail Fence Repair	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Stacy Park	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool/Park																
Pump Repairs	20,000	-	-	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	100,000
Misc. Capital Replacements	20,000	16,000	16,000	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	100,000
Sunset Pool (Lap & Zero Depth Pool Painting)	50,000	49,570	49,570	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool (Filter Replacements)	210,000	253,537	207,900	45,637	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool (Replace posts, ropes and netting)	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	30,000
Sunset Pool (Mechanical elements)	-	-	-	-	-	-	-	-	-	-	-	64,500	-	-	-	64,500
Sunset Pool (Splash Pad Conversion)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
Sunset Pool (Mechanical equipment)	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	105,000
Sunset Pool (Infrastructure Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000
Total - Sunset Pool/Park	300,000	319,107	273,470	45,637	-	-	40,000	40,000	-	-	-	40,000	259,500	145,000	190,000	674,500
Village Green Park																
Drainage Improvements	-	-	-	-	-	-	85,000	-	-	-	85,000	-	-	-	-	85,000
Tennis Court Resurfacing	55,000	55,000	-	-	-	55,000	-	-	-	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
Total - Village Green Park	55,000	55,000	-	-	-	55,000	85,000	-	-	-	85,000	-	-	100,000	-	185,000

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu					
Ongoing Replacement Expenditures:																
Athletic Field Upgrades																
Projects To Be Determined	40,000	40,000	40,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	150,000
Total Athletic Field Renovation	40,000	40,000	40,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	150,000
2018-2022 Target Amount \$200,000*																
Asphalt Sealcoating & Replacement Program																
Spring Avenue (Replace Parking Lot)	175,000	175,000	143,500	31,500	-	-	-	-	-	-	-	-	-	-	-	-
Churchill (Rebuild access road)	-	-	-	-	-	-	75,000	56,250	18,750	-	-	-	-	-	-	75,000
Maryknoll (Entrance pavers)	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000
Village Green (South Lot)	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	125,000
Newton (Resurface basketball court)	-	-	-	-	-	-	13,000	9,750	3,250	-	-	-	-	-	-	13,000
George Ball (Resurface tennis court)	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	150,000
Frank Johnson Center (Parking Lot)	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
Various (Sealcoating)	10,000	10,000	10,000	-	-	-	35,000	26,250	8,750	-	-	35,000	35,000	35,000	35,000	175,000
Total Asphalt Sealcoating & Replacement Program	185,000	185,000	153,500	31,500	-	-	123,000	92,250	30,750	-	-	210,000	35,000	160,000	135,000	663,000
2018-2022 Target Amount \$500,000*																
Field & Lot Lighting Replacement Program																
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
Total Field & Lot Lighting Replacement Program	-	-	-	-	-	-	-	-	-	-	-	180,000	75,000	-	-	255,000
2018-2022 Target Amount \$255,000*																
Tree & Native Restoration																
Various (EAB/storm damage, native restoration)	35,000	35,000	35,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	150,000
Total Tree & Native Restoration	35,000	35,000	35,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	150,000
2018-2022 Target Amount \$225,000*																
Fencing Replacement																
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
Total Fencing Replacement	-	-	-	-	-	-	-	-	-	-	-	35,000	75,000	-	-	110,000
2018-2022 Target Amount \$85,000*																
Neighborhood Park Improvements																
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	10,000	10,000	10,000	10,000	50,000
District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000
Total Neighborhood Park Improvements	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	10,000	10,000	60,000	10,000	100,000
2018-2022 Target Amount \$50,000*																
Playground Replacement Program																
Main Street (Playground)	-	-	-	-	-	-	185,000	138,750	46,250	-	-	-	-	-	-	185,000
Presidents (Playground)	-	-	-	-	-	-	100,000	75,000	25,000	-	-	-	-	-	-	100,000
Spalding (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 (Playground)	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000
Newton (Playground)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	175,000
Total Playground Replacement Program	-	10,000	10,000	-	-	-	285,000	213,750	71,250	-	-	190,000	100,000	150,000	175,000	900,000
2018-2022 Target Amount \$750,000*																
Playground Mulch																
Resilient ADA Mulch	25,000	25,000	25,000	-	-	-	25,000	18,750	6,250	-	-	25,000	25,000	25,000	25,000	125,000
Total Playground Mulch	25,000	25,000	25,000	-	-	-	25,000	18,750	6,250	-	-	25,000	25,000	25,000	25,000	125,000

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu					
Ackerman Sport & Fitness Center Program																
Equipment Replacement	110,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wood Floors (sanding)	-	4,295	-	-	4,295	-	-	-	-	-	-	-	-	41,000	-	41,000
Lockers	-	2,665	-	-	2,665	-	-	-	-	-	-	-	-	-	-	-
Carpet	-	6,000	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-
Turf & Court Lighting	-	80,924	-	-	80,924	-	-	-	-	-	-	-	-	-	-	-
WiFi Enhancements	-	10,000	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Fitness Cardio	-	-	-	-	-	25,000	-	-	25,000	-	-	-	50,000	-	-	75,000
Security Camera Enhancements	-	-	-	-	-	15,000	-	-	15,000	-	-	-	-	-	-	15,000
Interior Design	-	-	-	-	-	25,000	-	-	25,000	-	-	-	-	-	-	25,000
Basketball Hoops	-	-	-	-	-	30,000	-	-	30,000	-	-	-	-	-	-	30,000
Weight Room Floor	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	60,000
PC Replacements	-	-	-	-	-	-	-	-	-	-	6,750	-	-	6,750	-	13,500
Spin Bikes (12)	-	-	-	-	-	-	-	-	-	-	-	13,000	-	-	-	13,000
Fitness Strength	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
Free Weights	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
Auto Belay	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Folding Chairs (100)	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000
Tables (10)	-	-	-	-	-	-	-	-	-	-	-	700	-	-	-	700
Floor Scrubber	-	-	-	-	-	-	-	-	-	-	-	12,000	-	-	-	12,000
Dryer	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Washing Machine	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Lobby Furniture	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
Copier(s)	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000
TV (8)	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	-	7,000
Turf Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	175,000
Total Ackerman Sport & Fitness Center Program	110,000	103,884	-	-	103,884	-	95,000	-	95,000	-	66,750	130,700	91,000	181,750	-	565,200

Capital Replacement and Improvement Expenditures

	Budget FY 2017	Estimated FY 2017	2017 Fund Breakdown				Budget FY 2018	2018 Fund Breakdown				2019 Plan	2020 Plan	2021 Plan	2022 Plan	2018 - 2022 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu					
Equipment Replacement Program																
15 Passenger ADA Rec. Van	75,000	65,000	-	65,000	-	-	-	-	-	-	-	-	-	-	-	-
Unit 421 (Ford F-250 Reg Cab)	-	-	-	-	-	-	-	-	-	-	39,000	-	-	-	-	39,000
Unit 425 (Ford F-350 Dump Truck)	-	-	-	-	-	47,000	-	-	47,000	-	-	-	-	-	-	47,000
Unit 423 (Ford F-250 S.D.)	44,000	39,000	-	-	39,000	-	-	-	-	-	-	-	-	-	-	-
Z930 A Z-Turn	13,000	12,000	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-
Water Cannon	10,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unit 426 (Ford F-250 4 X 4)	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000
Unit 481 (Ford F-650 Dump Truck)	-	-	-	-	-	46,000	-	-	46,000	-	-	-	-	-	-	46,000
Line Striper	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000
Trim Crew Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
Bandshell	-	-	-	-	-	150,000	-	-	150,000	-	-	-	-	-	-	150,000
Aeravator UA80	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000
Light Tower	-	-	-	-	-	-	-	-	-	-	-	-	-	9,500	-	9,500
Light Tower	-	-	-	-	-	-	-	-	-	-	-	-	-	9,500	-	9,500
#315 JD Gator	-	-	-	-	-	11,000	-	-	11,000	-	-	-	-	-	-	11,000
Fertilizer Spreader	-	-	-	-	-	5,000	-	-	5,000	-	-	-	-	-	-	5,000
Unit 422 (Ford F-350 S.D.)	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
Unit 427 (Ford F-450 Dump Truck)	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
580D GRND MSTR ROT MOW 16"	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-	80,000
John Deere 110 Loader/Backhoe	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	100,000
PolarTrak 7210	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	35,000
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
250C UTILITY TRACTOR	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	30,000
Skid Steer	-	-	-	-	-	-	-	-	-	-	-	-	55,000	-	-	55,000
Unit 442 (F-450 S.D. Dump Truck)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000
Unit 440 (F-250 S.D. Pick Up Truck)	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	35,000
Unit 465 (Dodge - Grand Caravan Utility Van)	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000
Total Vehicle & Equipment Replacement	142,500	116,000	-	65,000	51,000	-	259,000	-	259,000	-	284,000	224,000	155,000	144,000	-	1,066,000
2018-2022 Target Amount \$675,000*																
Capital Expenditures Total	2,605,372	1,797,874	1,533,437	119,437	40,000	105,000	921,000	749,150	61,850	-	110,000	2,310,000	514,500	362,000	910,000	5,017,500
Ongoing Replacement Expenditures Total	547,500	524,884	273,500	96,500	154,884	-	857,000	394,750	108,250	354,000	-	1,060,750	734,700	701,000	730,750	4,084,200
Grand Total - Capital Expenses	3,152,872	2,322,758	1,806,937	215,937	194,884	105,000	1,778,000	1,143,900	170,100	354,000	110,000	3,370,750	1,249,200	1,063,000	1,640,750	9,101,700

Glen Ellyn Park District Playground Replacement Plan

Plan Year	Park	Playground Type	Last Installed	Annual Budget Amount	Annual Expense (in 2018 \$)	Deferred (carryover) Balance
1 (2017)	Lake Ellyn Park	Community	1991	\$175,000	(\$175,000)	\$0
2 (2018)	MSRC	Community	1997	\$185,000	(\$185,000)	\$0
3 (2018)	Presidents Park	Neighborhood	1993	\$150,000	(\$100,000)	\$50,000
4 (2019)	Lake Foxcroft	Neighborhood	1995	\$150,000	(\$150,000)	\$50,000
5 (2020)	Co-op Park	Neighborhood	1996	\$150,000	(\$100,000)	\$100,000
6 (2021)	Sunset Park	Community	1993	\$150,000	(\$150,000)	\$50,000
7 (2022)	Newton Park	Community	1994	\$150,000	(\$175,000)	\$25,000
8 (2023)	Panfish Park	Neighborhood	1996	\$150,000	(\$100,000)	\$75,000
9 (2024)	Walnut Glen	Neighborhood	1998	\$150,000	(\$100,000)	\$125,000
10 (2025)	Spalding	Neighborhood	1999	\$150,000	(\$100,000)	\$175,000
11 (2026)	Babcock Grove	Neighborhood	2000	\$150,000	(\$100,000)	\$225,000
12 (2027)	Maryknoll Park	Community	2007	\$150,000	(\$300,000)	\$75,000
13(2028)	Stacy	Neighborhood	2002	\$150,000	(\$100,000)	\$125,000
14 (2029)	Johnson Center	Neighborhood	2002	\$150,000	(\$100,000)	\$175,000
15 (2030)	Village Green Park	Community	2008	\$150,000	(\$325,000)	\$0
16 (2031)	Sunset Pool/Glen Oak*	Neighborhood	2007	\$150,000	(\$100,000)	\$50,000
17 (2032)	Greenbriar Park	Neighborhood	2006	\$150,000	(\$100,000)	\$100,000
18 (2033)	Ackerman Park	Community	2010	\$150,000	(\$250,000)	\$0
19 (2034)	Surrey Park	Neighborhood	2008	\$150,000	(\$100,000)	\$50,000
20 (2035)	Glen Ellyn Manor Park	Neighborhood	2013	\$150,000	(\$100,000)	\$100,000
21 (2036)	Danby	Neighborhood	2014	\$150,000	(\$100,000)	\$150,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
94	Capital Improvements Fund						
00	Administration						
	Interest Income						
94 00 000 450100 0000	Investment Income		5,932	6,415	6,000	8,000	6,000
	Interest Income		5,932	6,415	6,000	8,000	6,000
	Grants & Donations						
94 00 000 470200 0000	Donations	LEBH Irrigation donations	-	45,836	-	-	34,092
94 00 000 470200 0000	Donations	Platform Tennis - GEPTC Contribution	-	-	75,000	100,000	-
94 00 000 470200 0000	Donations	Ackerman Entrance Road Repairs - Donation	-	-	-	-	35,000
94 00 000 470400 0000	Grant Proceeds	OSLAD Grant - Lake Ellyn	-	-	25,000	-	200,000
94 00 000 470400 0000	Grant Proceeds	Safety Village Grant	20,204	-	-	-	-
94 00 000 470400 0000	Grant Proceeds	IGIG Grant - Ackerman Parking Lot	-	-	439,000	-	-
94 00 000 470400 0000	Grant Proceeds	ICECF - Boathouse Grant	-	98,271	-	-	-
	Grants & Donations		20,204	144,107	539,000	100,000	269,092
	Miscellaneous Income						
94 00 000 485950 0000	Miscellaneous Income		10,000	257,982	-	6,827	-
	Miscellaneous Income		10,000	257,982	-	6,827	-
	Transfers Received						
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	1,115,000	1,095,000	1,415,000	1,415,000	785,000
	Transfers Received		1,115,000	1,095,000	1,415,000	1,415,000	785,000
	Debt Proceeds						
94 90 000 480100 0000	Bond Proceeds		1,913	1,824,810	-	1,649	-
	Debt Proceeds		1,913	1,824,810	-	1,649	-
Revenue Total			1,153,049	3,328,313	1,960,000	1,531,476	1,060,092

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
000	Administration						
	Capital						
94 90 000 575110 0000	Park Improvement Expenses	Server Replacement	45,169	38,645	30,000	15,000	-
94 90 000 575110 0000	Park Improvement Expenses	District-Wide Firewall Replacement	-	-	12,500	12,500	-
94 90 000 575110 0000	Park Improvement Expenses	Phone System	-	-	-	-	25,000
94 90 000 575110 0000	Park Improvement Expenses	Copier Purchases	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses	Digitize Blueprints	-	-	6,000	4,100	-
94 90 000 575110 0000	Park Improvement Expenses	Resilient ADA Mulch	-	-	25,000	25,000	18,750
94 90 000 575110 0000	Park Improvement Expenses	Neighborhood Parks Improvement	-	-	10,000	10,000	10,000
94 90 000 575110 0000	Park Improvement Expenses	Babcock House Demolition	-	-	25,000	25,000	-
94 90 000 575120 0000	Playground		-	-	-	-	-
94 90 000 575150 0000	Paving Improvements	Various Sealcoating	1,683	14,167	10,000	10,000	26,250
94 90 000 575160 0000	Athletic Field Improvements		26,305	35,428	40,000	40,000	30,000
94 90 000 575170 0000	Tree Maintenance		33,093	42,567	35,000	35,000	30,000
	Capital		106,250	130,807	193,500	176,600	140,000
	Transfers Out						
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	96,957	93,621	99,815	99,815	104,179
	Transfers Out		96,957	93,621	99,815	99,815	104,179
805	Ackerman Park						
	Capital						
94 90 805 575110 0000	Ackerman Park Improvement	Field Lighting Improvements	56,902	655,196	29,872	29,872	-
94 90 805 575110 0000	Ackerman Park Improvement	Master Plan - Planning	-	-	-	-	18,000
94 90 805 575150 0000	Ackerman Paving Improvements	Parking Lot Repairs	3,361	20,960	593,160	8,200	184,500
94 90 805 575150 0000	Ackerman Paving Improvements	Entrance Road Repairs	-	-	-	-	57,400
	Capital		60,262	676,156	623,032	38,072	259,900
815	Churchill Park						
	Capital						
94 90 815 575100 0000	Churchill Paving Improvements	Rebuild Access Road	-	-	-	-	56,250
	Capital		-	-	-	-	56,250
865	Frank Johnson Center						
	Capital						
94 90 860 575100 0000	F. Johnson Center Capital Expenses	Tuck Pointing	18,899	24,445	-	-	18,000
	Capital		18,899	24,445	-	-	18,000

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
865	Lake Ellyn Park						
	Capital						
94 90 865 575110 0000	Lake Ellyn Park Improvements	Park Improvements	1,126,681	1,975,170	553,000	553,000	55,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Ice Rink	-	-	10,000	-	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Pathway Improvements	-	-	-	-	26,250
94 90 865 575120 0000	Lake Ellyn Playground		-	-	175,000	175,000	-
	Capital		1,126,681	1,975,170	738,000	728,000	81,250
875	Main Street						
	Capital						
94 90 875 575110 0000	Main Street Park Improvements	HVAC Repairs	-	-	-	24,275	-
94 90 875 575110 0000	Main Street Park Improvements	Elements	17,458	-	-	-	40,000
94 90 875 575120 0000	Main Street Playground		-	-	-	-	138,750
	Capital		17,458	-	-	24,275	178,750
880	Maryknoll Park						
	Capital						
94 90 880 575110 0000	Maryknoll Park Improvements	(2) Additional Platform Tennis Courts	26,156	7,387	150,000	163,020	-
94 90 880 575900 0000	Maryknoll Land Acquisition	Forest Preserve Annual Payment - Final Payment in 2018	150,000	150,000	150,000	150,000	250,000
	Capital		176,156	157,387	300,000	313,020	250,000
885	Newton Park						
	Capital						
94 90 885 575110 0000	Newton Park Improvements	Park Improvements	29,392	57,173	-	-	-
94 90 885 575110 0000	Newton Park Improvements	Athletic Field Lighting	-	-	125,000	-	-
94 90 885 575110 0000	Newton Park Improvements	Parking Lot & Pathway Improvements	-	-	75,000	75,000	-
94 90 885 575110 0000	Newton Park Improvements	Resurface Basketball Courts	-	-	-	-	9,750
	Capital		29,392	57,173	200,000	75,000	9,750
905	Prairie Path Park						
	Capital						
94 90 905 575110 0000	Prairie Path Park Improvements	Ping Pong Table, etc. (2017)	-	-	-	5,000	-
	Capital		-	-	-	5,000	-

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
910	Presidents Park						
	Capital						
94 90 910 575120 0000	Presidents Park Playground	Playground Replacement	-	-	-	-	75,000
	Capital		-	-	-	-	75,000
915	Spalding Park						
	Capital						
94 90 915 575110 0000	Spalding Park Improvements	Swingset Repair	-	-	-	10,000	-
94 90 915 575110 0000	Spalding Park Improvements	Shade Structure	-	-	-	-	25,000
	Capital		-	-	-	10,000	25,000
920	Spring Avenue						
	Capital						
94 90 920 575110 0000	Spring Avenue Park Improvement	Dog Park Fence & Walkway Improvements	-	-	10,000	10,000	-
94 90 920 575110 0000	Spring Avenue Park Improvement	Misc. Improvements	70,615	50,444	-	-	-
94 90 920 575110 0000	Spring Avenue Park Improvement	HVAC Repairs	-	-	-	-	10,000
94 90 920 575110 0000	Spring Avenue Park Improvement	Parking Lot Replacement	-	-	143,500	143,500	-
	Capital		70,615	50,444	153,500	153,500	10,000
925	Stacy Park						
	Capital						
94 90 925 575110 0000	Stacy Park Improvements		-	-	10,000	10,000	-
	Capital		-	-	10,000	10,000	-
930	Sunset Park						
	Capital						
94 90 930 575110 0000	Sunset Park Improvements	Misc. Replacements	117,040	26,270	20,000	16,000	20,000
94 90 930 575180 0000	Sunset Park Capital Equipment	Filter Replacements	-	26,399	172,200	207,900	-
94 90 930 575180 0000	Sunset Park Capital Equipment	Pump Repairs	-	-	20,000	-	20,000
94 90 930 575180 0000	Sunset Park Capital Equipment	Lap & Zero Depth Pool Painting	-	-	50,000	49,570	-
	Capital		117,040	52,669	262,200	273,470	40,000
Expense Total			1,819,710	3,217,871	2,580,047	1,906,752	1,248,079
94	Capital Improvements Fund		(666,661)	110,443	(620,047)	(375,276)	(187,987)

2018 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 2018. All fund balances are restricted for capital improvements within the community.

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
96 00	Cash In Lieu of Land Fund Administration						
	Interest Income						
96 00 000 450100 0000	Investment Income		100	50	100	100	500
	Interest Income		100	50	100	100	500
	Miscellaneous Income						
96 00 000 485250 0000	Cash In Lieu Of Land		131,145	50,662	20,000	45,267	20,000
	Miscellaneous Income		131,145	50,662	20,000	45,267	20,000
Revenue Total			131,245	50,712	20,100	45,367	20,500
000	Administration		131,245	50,712	20,100	45,367	20,500

Account Number	Description	Detail Description	Actual History	Actual History	2017 Budget	2017 Estimate	2018 Budget
			2015	2016			
880	Maryknoll Park						
	Capital						
96 00 880 575110 0000	Maryknoll Park Improvements	Holes & Knolls Pond Repairs	-	105,315	25,000	50,000	25,000
	Capital		-	105,315	25,000	50,000	25,000
885	Newton Park						
	Capital						
96 00 885 575110 0000	Newton Park Improvements		-	-	125,000	-	-
	Capital		-	-	125,000	-	-
940	Village Green Park						
	Capital						
96 00 940 575110 0000	Village Green Improvements	Drainage Improvements	-	28,000	55,000	55,000	85,000
	Capital		-	28,000	55,000	55,000	85,000
Expense Total			-	133,315	205,000	105,000	110,000
96	Cash In Lieu of Land Fund		131,245	(82,603)	(184,900)	(59,633)	(89,500)

