



2019 BUDGET

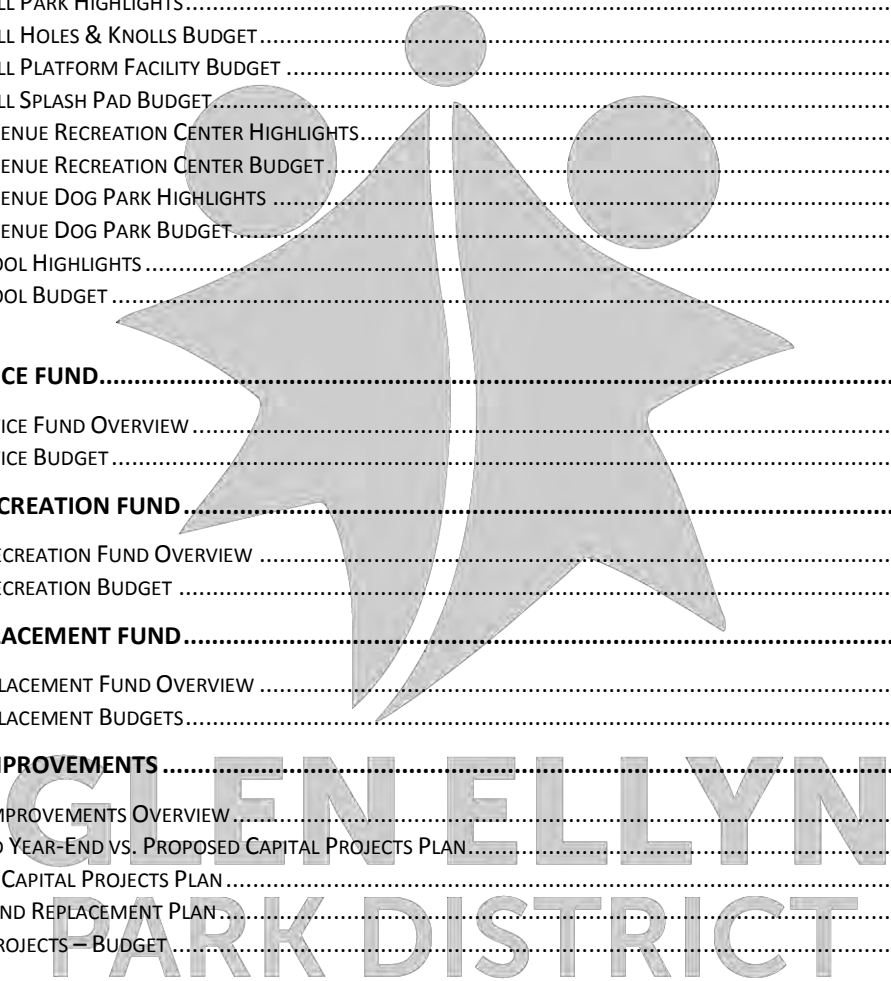
Mission Statement

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.

TABLE OF CONTENTS

BUDGET OVERVIEW	1
PRINCIPAL OFFICIALS.....	1
TRANSMITTAL LETTER.....	2
FINANCIAL CALENDAR.....	6
BUDGET ASSUMPTIONS	7
DISTRICT-WIDE GOALS & OBJECTIVES – 2018 UPDATE.....	9
DISTRICT-WIDE GOALS & OBJECTIVES – 2019	20
ORGANIZATIONAL CHART - DISTRICT-WIDE	27
PURCHASING POLICY	28
FUND BALANCE POLICY.....	34
BUDGET & APPROPRIATION ORDINANCE.....	38
ANNUAL TAX LEVY ORDINANCE.....	42
FUND SUMMARY REPORTS	45
FUND BALANCE RECAP REPORTS	45
FUND BALANCE POLICY (MINIMUM/MAXIMUM TARGETS)	47
REVENUE & EXPENSE BY ACCOUNT TYPE	48
FUND BALANCE HISTORY	51
PROPERTY TAX HISTORY	52
GLEN ELLYN PROPERTY TAX BILL	53
PARK DISTRICT TAX RATE COMPARISON.....	54
ANNUAL DEBT SERVICE LEVY SCHEDULE.....	55
OTHER LONG-TERM DEBT SCHEDULE	56
REVENUES BY TYPE - GRAPH.....	57
EXPENDITURES BY TYPE - GRAPHS	58
PROGRAM GROSS MARGIN TRENDS.....	60
PROGRAM OPERATING CONTRIBUTION TRENDS.....	61
CORPORATE ADMINISTRATION.....	62
BUDGET OVERVIEW MEMO.....	62
CORPORATE ADMINISTRATION BUDGET	64
PARKS MAINTENANCE	67
PARKS MAINTENANCE HIGHLIGHTS.....	67
PARKS MAINTENANCE ORGANIZATIONAL CHART	69
PARKS MAINTENANCE BUDGET	70
RECREATION ADMINISTRATION	72
RECREATION ADMINISTRATION HIGHLIGHTS	72
RECREATION ADMINISTRATION BUDGET	74
PROGRAM BUDGETS.....	78
PROGRAM HIGHLIGHTS.....	78
PROGRAM INDIRECT FORM (BLANK)	80
CONSOLIDATED PROGRAM SUMMARY REPORTS	81
ATHLETIC PROGRAM BUDGET	95
ARTS & CRAFTS BUDGET.....	100
HEALTH, FITNESS, AND DANCE PROGRAM BUDGET	102

GENERAL RECREATION PROGRAM BUDGET.....	103
SENIOR PROGRAM BUDGET	105
SPECIAL EVENTS BUDGET	106
FACILITIES	108
ACKERMAN SPORTS & FITNESS CENTER HIGHLIGHTS	108
ACKERMAN SPORTS & FITNESS CENTER BUDGET	109
LAKE ELLYN BOATHOUSE HIGHLIGHTS.....	112
LAKE ELLYN BOATHOUSE BUDGET.....	113
MAIN STREET RECREATION CENTER HIGHLIGHTS	115
MAIN STREET RECREATION CENTER BUDGET	116
MARYKNOLL PARK HIGHLIGHTS.....	118
MARYKNOLL HOLES & KNOLLS BUDGET.....	120
MARYKNOLL PLATFORM FACILITY BUDGET	122
MARYKNOLL SPLASH PAD BUDGET.....	125
SPRING AVENUE RECREATION CENTER HIGHLIGHTS.....	127
SPRING AVENUE RECREATION CENTER BUDGET.....	128
SPRING AVENUE DOG PARK HIGHLIGHTS	130
SPRING AVENUE DOG PARK BUDGET.....	131
SUNSET POOL HIGHLIGHTS.....	132
SUNSET POOL BUDGET	133
DEBT SERVICE FUND.....	135
DEBT SERVICE FUND OVERVIEW	135
DEBT SERVICE BUDGET	136
SPECIAL RECREATION FUND.....	137
SPECIAL RECREATION FUND OVERVIEW	137
SPECIAL RECREATION BUDGET	138
ASSET REPLACEMENT FUND.....	139
ASSET REPLACEMENT FUND OVERVIEW	139
ASSET REPLACEMENT BUDGETS.....	140
CAPITAL IMPROVEMENTS.....	147
CAPITAL IMPROVEMENTS OVERVIEW	147
ESTIMATED YEAR-END VS. PROPOSED CAPITAL PROJECTS PLAN.....	148
FIVE-YEAR CAPITAL PROJECTS PLAN.....	152
PLAYGROUND REPLACEMENT PLAN.....	157
CAPITAL PROJECTS – BUDGET	158
CASH IN LIEU OF LAND FUND	162
CASH IN LIEU OF LAND FUND OVERVIEW.....	162
CASH IN LIEU OF LAND - BUDGET.....	163





BOARD OF COMMISSIONERS

Rob Weber, President

Michael Ward, Vice President

Alex Durham, Treasurer

Kathy Cornell, Commissioner

Julia Nephew, Commissioner

Ben Stortz, Commissioner

Chris Wilson, Commissioner

ADMINISTRATIVE

Dave Harris, Executive Director

Nicholas Cinquegrani, Superintendent of Finance and Personnel

Kimberly Dikker, Executive Assistant and Board Secretary

Kathleen Esposito, Superintendent of Recreation

Dan Hopkins, Superintendent of Parks and Planning



October 12, 2018

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, 2019, has been prepared and is presented for your review in preparation of the Board meeting on October 16, 2018. 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 4, 2018.

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 2019 budgets, departments were also asked to provide estimates for 2018 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 2018 with five months left is a challenge; however, projections in July are more accurate than when the 2018 budget was compiled in 2017. These projections will be instrumental in the planning process for 2019. Lastly, 2018 projections could signify whether a need exists for an amended 2018 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 2018 numbers as well as the proposed 2019 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2019 capital project plan. At the August 21, 2018 strategic planning session, staff presented an updated six-year capital projects plan for 2019 through 2024. This plan was primarily based off the updated long-range capital replacement forecast updated recently working alongside the Citizens' Finance Committee, along with previous discussions with the Park District Board of Commissioners.

Indirect Charges (blank form included in 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 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 allows 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.

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 2018 and 2019 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 (2018) and the proposed budget (2019) 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 4, 2018 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2019 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Superintendent of Finance & Personnel.

Glen Ellyn Park District

Financial Calendar

August 2018

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

Workshop Meeting: August 7, 2018

- ~~'Budget Assumptions' discussion~~ - *meeting cancelled (discussion moved to August 21st)*

Regular Meeting: August 21, 2018

- Strategic Planning Session

* Citizens' Finance Committee Meeting (August 27th – 31st) – *Time and date to be determined*

September 2018

* Finance Department compiles department budget requests

* Department Heads meet with Executive Director to discuss initial budget submittals (Sep. 20th and 21st)

* Superintendent of Finance compiles amended budget requests and meets with Executive Director (Sep. 28th)

October 2018

Workshop Meeting: October 2, 2018

- Goals & Objectives Discussion (2018 & 2019)
- Discuss 2018 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

**Budget draft to be delivered to the Board (October 12th)*

Regular Meeting: October 16, 2018

- Budget discussion
- Board approves tentative 2019 Budget & Appropriation Ordinance and displays for Public Viewing

* Citizens' Finance Committee Meeting (October 22nd – 26th) – *Time and date to be determined*

November 2018

Regular Meeting: November 13, 2018

- Public Hearing (if needed) & formal adoption of the 2018 Tax Levy
- Budget discussion (continued)

December 2018

Regular Meeting: December 4, 2018

- Public hearing & formal adoption of the 2019 Budget & Appropriation Ordinance

January 2019

Tentative approval of the Amended 2018 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 15th)

February 2019

Public hearing & formal adoption of the Amended 2018 Budget & Appropriation Ordinance (Feb. 19th)

** Not a Board agenda item*

If needed

Glen Ellyn Park District 2019 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2018)	Staff recommendations for Operating Assumptions for 2019 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 2.2%. • The 2017 CPI (used for the 2018 levy) was 2.1%. 	<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 2018. 	<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 2019.
C. Staffing Changes <ul style="list-style-type: none"> • Staffing increases • Staffing reductions • Hiring freezes 	<ul style="list-style-type: none"> • Over the years, staffing levels have remained relatively steady. Between 2012 and 2017, full-time staff was reduced from 33 to 28. Additionally, other full-time positions have been reassigned to provide improved efficiencies. • Full-time staffing levels was increased to 30, per Board consensus since 2017. The Park District added an additional Recreation Supervisor in 2017 and a Parks staff member in 2018. The current full-time staffing level is now 30. 	<ul style="list-style-type: none"> • Staff will evaluate staffing needs; however, total recommended FT staff positions to remain unchanged for 2019. • Similar to Salary Scales, costs associated with contracting independent third-party vendors will need to be budgeted in 2019.
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 2019. 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 2018 budget process. 	<ul style="list-style-type: none"> • Staff is preparing a 6-Year Capital Projects Plan in preparation for the upcoming strategic planning session scheduled for August 21, 2018.

Glen Ellyn Park District

2019 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2018)	Staff recommendations for Operating Assumptions for 2019 Budget preparations
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 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 . • Continue to provide a customer service program for staff.
H. Use of Operating and Capital reserves	<ul style="list-style-type: none"> • Capital Projects and Asset Replacement Fund reserves to fund 2018 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.

2018 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, 2018)-**Ongoing. Partnered with Glen Ellyn Mom's Village to promote programs/events and co-sponsored a new MasterMoms Series. Established email inclusion exchanges with Glen Ellyn Public Library and the College of DuPage's marketing agency. Continued to submit events for inclusion in the Village of Glen Ellyn newsletters, Chamber of Commerce newsletter, Focus Glen Ellyn, Glen Ellyn Living, Suburban Family, Money Mailer, District 41 e-backpack, District 89 e-backpack, and for distribution at St. Pets. Monthly newsletter created for inclusion in the Hadley Jr. High PTA Newsletter. Worked with WDCB 90.9FM to provide approximately \$7,000 in advertising in exchange for being listed as a Jazz in the Park Sponsor.**
- 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)- **On-going. Continued partnership with the organizations. Added College of DuPage partnership by creating a swimming component for additional fee to Ackerman Sports and Fitness Memberships.**
- 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) -**Ongoing. Continued to meet with Committees throughout the year. Conducted first meeting for Athletic Committee in 2018 with representatives from Youth Baseball, Youth Softball, Football, Travel and House Soccer, Field Hockey, Rugby, Lacrosse and Cheerleading in attendance.**
- Worked with the local School Districts 41, 87 and 89 to improve communication of Park District athletic programs to students and their families. (Ongoing, 2018)- **Ongoing. Information for programs distributed through school e-backpacks for Districts 41, 87, 89 and St. Petronille. Midwest FC meetings held with high school athletic directors/coaches**

and teams to provide information regarding the new soccer program. Participated in District 41 High Interest Day programs.

- 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) **Ongoing, continues to meet regularly with other local governmental bodies.**
- 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) **Deferred**

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)- **Ongoing. Several new programs were added including: new partnership with Village Links to offer golf lessons; new Midwest FC travel soccer program was created in partnership with the Wheaton Park District for Boys U15 and older and Girls U14 and older with six teams established for the 2018/2019 season; complimentary House League Soccer Skills clinics were offered for those players registered in the program during fall and spring; the Lakers Academy program was modified to incorporate a travel aspect with games played against Wheaton Wings Academy teams; new fall adult volleyball league was added at ASFC; new summer Men's Basketball league; a Monday Miles running program was added in the summer; and a youth volleyball league was added in the spring at Churchill School; the new curling event had to be cancelled due to weather with 150 people registered for the free event; additional free girls' softball clinics and trainings were incorporated into the program to help build skills and interest; a new rookie Rugby program for 3rd and 4th graders was offered; and the summer Glenbard West, Glenbard South and Glen Crest Junior High School Camps exceeded 3,000 registrations for the first time. A new summer tennis/swim camp was offered for four one-week sessions with great success and high numbers. Two adult pickleball clinics were offered at the new outdoor courts at Village Green.**

- 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). -Ongoing. Continued partnership with Charlie's Corner Foundation for Glow in the Park Event adding additional sponsors and activities. Continued partnership with Chamber of Commerce for the Chocolate, Cheese and Wine Tasting which included moving the event to Reserve 22 with increased wine and food vendors. Expanded activities for the Pumpkin Flotilla event which included a partnership with Glen Ellyn Rotary. Added three additional Sunday boating dates at Lake Ellyn averaging 50 boaters each date. Expanded marketing efforts to promote the 25th year anniversary for the Cardboard Boat Regatta bringing in 30 additional boats this summer.
- 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) Ongoing. The Asset Inventory of Cardio Fitness equipment has been completed. Plans for the enlargement for the stretch and warm up area has been deferred until 2019. The hours of operation were reviewed and changed to add additional hours for patrons. The timeline for capital projects has been completed. The membership survey has been developed and will be sent in the 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) Completed. Continued to offer movies and jazz concerts at various parks including Lake Foxcroft and Spalding. Boo Bash and Touch a Truck are staged at Maryknoll Park. Conducted two Meet and Greet special events this summer at Sunset Park and Lake Foxcroft.
- Establish committee to plan and coordinate events, activities and budgets for the 100-year celebration of the Park District in 2019. (February 2018) Ongoing. Committee has met several times to plan events, develop marketing strategies and finalize assignments for the year-long celebration.

- Work to revise/expand while stabilizing the dance program potentially through cooperative agreements with private dance companies and surrounding park districts. (March 2018) Ongoing. The Dance program has increased participant registration from 446 in 2017 to a current enrollment of 513 in 2018. Working closely with Park District dance instructors, new classes have been added and class age groups have been adjusted to promote longevity in the dance program including a new Parent/Tot dance class.
- Continue to offer and expand adult classes, programs and trips including increased partnerships with other Park Districts and agencies throughout the year. (Ongoing, 2018) Ongoing. Continued partnership with Wheaton and Elmhurst Park District's to offer cooperative programming for adults. MasterMom's Talk Series was added in the Fall, 2018 with over 55 moms registered. Other new adult programming includes new hand-lettering, Latin dance and sewing lessons. Additional trips have been added utilizing our new Mini bus.

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) Ongoing. A new lap swimming partnership was developed with College of DuPage and introduced to the ASFC members this summer. Active ASFC fitness members, 16 years or older may now purchase a lap swimming monthly membership to swim at College of DuPage's indoor pool for just \$15 per month. The Preschool program has increased participation in working with the COD/MAC children's theatre series, attending performances in the fall and spring.
- 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) Ongoing. Increased the Men's House League from 60 participants to 84 while also adding an additional spring league. A new evening Women's House League was added in the Winter and offered again in the Fall. One additional woman's travelling team was formed. Several new clinics for youth were offered as well. The 2018/2019 Agreement with the Glen Ellyn Platform Tennis Club was renewed with additional rental fees added to the agreement. With the success of the

platform tennis program memberships, new LED lights were added to the four (4) original courts in the Fall of 2018 and funded through the operations budget.

- 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) **Completed. Renewed the 2018/2019 lease increasing the office space rental fee by \$800. Secured an engagement with one of the Anima singers to perform the National Anthem at the Freedom Four Mile Race.**
- 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) **Ongoing. Discussions will begin in October 2018 for the next agreement which would begin in May, 2019.**

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) **Completed. New tournament/rentals for 2018 included a PGF softball tournament, True Lacrosse National Team Tryouts and several additional field rentals generating over \$15,000 in additional revenue.**
- Continue to seek special event opportunities and activities at Maryknoll Park. (Fall, 2018) **Ongoing. Increased marketing efforts for the Glow Mini Golf nights generating an increase in participation. Developing two new events for 2019 to be held at Maryknoll.**
- 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) **Completed. Special forms, parent guides, schedules and calendars were attached to camp programming in ActiveNet when applicable. Special forms were developed and updated on the Park District website for Camp Caravan, Turf & Surf, Preschool and Adventure Time.**

- 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) **Will be completed in Fall 2018.**
- Review and update Athletic Committee By-laws (October 2018) **Deferred to 2019. The Program Advisory Committee bylaws were updated in 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) **Partial Completed. The Gator program was expanded into mid-August. Renovated and expanded the swim lesson program. Revised and condensed the operation manuals for all job areas. Expanded hours of operation with the modified school calendar. Increased staff activities and rewards for exceptional performance. Increased staff training for front desk and concession personnel including cross training in those two areas.**

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) **Ongoing. New information centers introduced at Sunset Pool. Increased the number of social media posts from a goal of 1 per day to 2-3 per day. Increased the number of email newsletters and blast over FY17. Continued to increase the use of articles as a means of promoting programs/events, with over 70 produced in 2018. Revamped the Youth and Adult League page structure on the Park District website. Added new pages for signature events. Reorganized the forms and applications page and created a new resource database for A Greener Glen Ellyn.**
- 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) **Ongoing/Deferred. A new Athletic Sponsorship Kit was created for Glen Ellyn Youth Baseball, Glen Ellyn Girls Softball,**

Golden Eagles Football, Glen Ellyn Rugby, Bulldogs Lacrosse, Glen Ellyn Lakers FC and Lakers Fall Classic Tournament. The kit was made available to staff and posted on the sponsorship/advertising page on the Park District website. Gators and Lightning Running Club were deferred to 2019.

- Continue to expand the use of video marketing including specific videos geared for promoting our personal trainers and racquet sports. (September 2018) **Complete.** New videos were created to promote the Lake Ellyn Cardboard Regatta, Glow in the Park Lantern Walk and a live feed from the Freedom Four Race. Increased use of Boomerang-style videos on social media (Pickleball, lantern sales, Daddy Daughter Luau, Family Fun Night, Sticky Fingers Cooking, Afternoon Festivities, Girl Lacrosse, Restoration (Frogs), and Lake Ellyn Ice grooming.
- 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) **Deferred.** The Marketing Department worked with staff to identify opportunities for volunteering within the Park District. These opportunities were posted to the website. The quarterly newsletters were deferred due to the introduction of a new volunteer sign-up form and procedures.
- 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) **Ongoing.** A "100-Year Celebration Committee" was formed to establish plans for the centennial. A new logo was produced to be used on 2019 marketing collateral and giveaways. Research was completed to create a timeline for the website, Throwback Thursday posts and Monday Trivia posts. Dan Anderson and Ron Aubrey were interviewed, and videos were created on the history of the Lake Ellyn Boathouse.
- 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) **Completed.** The Marketing Department developed new large-format graphics for the front desk area, birthday party room and gymnasium hallway. These were installed in May. New banners are in progress for the indoor turf area to promote the athletic programs, as well as graphics for the Ackerman Alps climbing wall area.
- 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) Complete. The Marketing Department ran several social media contests throughout 2018 as a means of promoting events, facilities, green initiatives and more. These included promotional item giveaways, free passes, and gift card giveaways. The winter, summer and fall photo contests were continued. The Marketing Department worked with Park District's Naturalist on a monthly series focused on green initiatives (A Greener Glen Ellyn). This included the creation of a Winter Bingo activity, Top 7 Trail Picks flyer and a Terrific Tree Scavenger Hunt.

- 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) Ongoing. Initial research indicated that digital advertising signage is cost-prohibitive.

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) Deferred until 2019 with possible new fee increases proposed for the 2020 fiscal year.

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. The permit process has improved with the Village and approved permits were received well in advance of the project start dates.
 - Give clear direction to the architects, engineers, the construction management team, and contractors. Communication continues to improve between all parties involved in the construction process.
 - Develop game plans and timelines. Preconstruction meetings, On-site meetings, and daily phone calls have helped keep projects on schedule.
 - 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. Most capital projects are proceeding as planned, on budget and on-time. Churchill Park Rebuild Access Road has been delayed as priority was placed on the ASFC parking lot improvement. The two projects had the same contractor and was unable to perform both jobs simultaneously. The Village Green Park drainage has been deferred to winter based on the Village schedule. This project is being coordinated with the Village of Glen Ellyn.

- Engage a consultant to begin the planning process for Ackerman Park improvements which would begin to be implemented in late 2018 and 2019. Engaged Kimley – Horn in January. Has developed priorities and concepts through a public process including a planning committee, Board input and public meetings. The process is progressing with a tentative bid taking place by December 2018.
- 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)
 - Create neighborhood park surveys and distribute to the local community and assess the needs and wants. The GEPD Neighborhood Park Survey was distributed to residents in the President's Park neighborhood last January. The information was then compiled, and neighbors were asked to participate in the playground selection process.
 - 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. President's Park neighbors that participated in the planning process also had the opportunity to help create a new master plan for the future. Suggested future improvements include: improved drainage on the south side of the park, removal of overgrown shrubs, additional trees, improved landscaping, and a walking path/cut through.
 - Expand use of third-party contractor to maintain curb appeal items within parks in a more timely and efficient manner. Retained third party contractor that provides regular weed control and management of high traffic and curb appeal areas.

- 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. **Ongoing. This has been discussed internally and at the Environmental Advisory Committee meetings, but nothing has been formalized yet. The new permeable pavers have been installed at the ASFC and the paver section and bioswales are doing a great job of capturing rain water.**

- 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. **While less formal than the original goal, the District worked with the Village on specific projects including the sidewalk improvements at Lake Ellyn Park and Village Green drainage improvements. Both enabled the District to utilize Village professional engineering services which lowered expense and ensured the project was done efficiently and effectively.**
 - Determine each other's role in the bid process, contractor scope review, awarding of contracts, and construction oversight. **The Village took the lead on the collaborative projects this year and their expertise from the design phase through the project completion is well appreciated.**
 Meet with Village staff annually to determine cooperative purchasing opportunities for the following construction season. **Park District staff met with the Village last winter and determined the Lake Ellyn sidewalk and the Village**

Green drainage projects would be good opportunities to collaborate. The Park District also offered to the Village the opportunity to piggyback on our parking lot improvement package (ASFC & Churchill), but they were still in the design/development phase and would have delayed the bidding process.

- 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) **Deferred as the Village had other priorities.**
 - 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) **The two agencies have met on two occasions and discussions are ongoing.**
- Improve staff's efficiency and the overall quality of the parks and facilities. (April 2018)
 - 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. **Complete. Training guides have been created for full-time, part-time, and seasonal staff.**

2019 Goals and Objectives (proposed)

Provide opportunities for community outreach and relations

- In anticipation of future capital improvements to Sunset Pool and Ackerman Sports and Fitness Center to ensure both facilities remain in excellent condition while providing relevant and maximum recreation opportunity, the District will engage planning consultant(s) thru an RFP process. The goal will be to develop plans to address mechanical, infrastructure and operational challenges and implement those recommendations in an efficient, economical and effective process over the next 3 – 6 years. (October, 2019)
- Continue to explore additional opportunities for reciprocal marketing within the community to increase outreach and awareness. Ensure the District is listed as a sponsor when space or equipment is donated/rented at a reduced cost, i.e. bandshell use at local non-Park District events. Research additional drop locations for the Park District's Seasonal Activity Guides, and other marketing materials. (Ongoing, 2019)
- Continue involvement and membership with community organizations including: Glen Ellyn Chamber of Commerce, Kiwanis Club of Central DuPage, Glen Ellyn Lions Club and Rotary Club of Glen Ellyn. This further establishes a community presence and enables the District to partner with other community members (Ongoing, 2019)
- Continue collaboration with the District's Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens' Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. (Ongoing, 2019)
- Continue to work with the local School Districts 41, 87 and 89 to improve communication of Park District programs to students and their families while also maximizing community assets. (Ongoing, 2019)
- Solidify the Friends 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, 2019)

Enhance Recreation program portfolio and opportunities

- Continue to develop new in-house athletic programs and improve existing programs to include: dodgeball, high school basketball leagues (3 v 3 and traditional), expanded youth volleyball leagues and instructional classes, girl's lacrosse, flag football beyond 4th grade, and implementation of pre-season house league basketball clinics. Expand successful Monday Miles program by increasing participation through special nights such as ice cream social, Glen Ellyn Gators day, and/or a Lightning Running Club day. (July 2019)
- Evaluate and review existing athletic facilities, programs and services to measure use and demand to determine value to constituents. Add, remove or enhance facilities, programs and services to best meet the needs of the community. Identify programs with consistently low enrollment and consolidate, eliminate or replace as needed. (February 2019)
- Develop district-wide concussion protocol expanding on current practices used in the Park District youth football program. (April 2019)
- Expand outdoor Pickleball program to include special clinics, leagues and social events at Village Green Courts. Research portable court fencing. (July 2019)
- Update and refine strategic plan for the Ackerman Sports and Fitness Center including: upgrade of fitness center design to enlarge stretch and warm up area; expand reach to increase rentals; improve vending machine procedures to keep up with demand; continue to increase popular daytime winter sports classes including rock wall classes as well as Friday night Tween events; expand fitness programming to include outdoor yoga classes in the parks, boxing/kickboxing, and membership re-orientation program; purchase matching, aesthetically-pleasing garbage/recycling cans throughout the building; continue to upgrade cardio equipment; install new dropdown volleyball nets on middle court; and implement community safety courses such as CPR and first aid classes. Work with recreation department staff with installation of recognition display case in hallway to highlight and promote the athletic programs. (September 2019)
- Continue the effort to offer special events at various parks and neighborhoods throughout the Park District. This includes Movies in the Park, Jazz in the Park, Boo Bash and "Meet and Greet's" during the summer months. (August 2019)

- Continue to plan and coordinate events, activities and budgets for the 100 Year Anniversary of the Park District in 2019. (November 2019)
- Develop Preschool “after-care” program for Park District preschool students requiring extended care. (September 2019)
- Explore the feasibility of adding a compulsory/optional gymnastics team. Work with high schools to find available practice time in their facilities. (September 2019)
- Continue to improve/expand senior and adult programming by surveying neighboring districts and working with local assisted living homes. Continue to offer, promote and expand group trips using the Glen Ellyn Park District bus. (Ongoing, 2019)

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

- Continue programming discussions and cross marketing of events with College of DuPage; Evaluate any changes needed for the ASFC lap swimming membership program and discuss further any additional aquatic opportunities. (April 2019)
- Continue to develop programming of the Platform Tennis Facility including expanded house league, increased opportunities for women and formulation of youth programs. Negotiate a renewed agreement with Glen Ellyn Platform Tennis Club. (September 2019)
- Update and review Agreement with Anima Glen Ellyn Children’s Chorus, up for renewal in August 2019. Re-evaluate rental fees for office and rehearsal space. Also review opportunities for collaborative programming. (June 2019)

Improve overall efficiency and effectiveness of the Park District

- Evaluate, update and possibly redesign youth sports and adult leagues websites using gepark.org/ackermansfc.com as a template. (August 2019)
- Research and review requirements, guidelines, and funding sources for providing AED’s at Ackerman, Newton and Village Green Parks to be available during athletic programs and events. Research volunteer coach training in CPR and AED certifications. (April 2019)

- Implement advanced use of technology for full day camps by using iPad/tablet for camp emergency forms and documents including individual photo storage. (May 2019)
- Research options for closed-circuit parent viewing for drop-off activities such as gymnastics and dance. Include surveying parents and gathering feedback as to preference. (April 2019)
- Implement new fees for rental opportunities at Ackerman Sports and Fitness Center keeping track of increase/decrease comparisons from previous year. (Ongoing, 2019)
- Review and update Athletic Committee By-laws. (October 2019)
- Increase special events at Maryknoll Park to include entertainment/music at the Splash Pad and \$5 days at Holes & Knolls Miniature Golf. (June 2019)
- Update and revise strategic plan for Sunset Pool to include: the addition of new programs and special events, streamlining swim lesson program to improve transition to Gators swim team, increasing junior high programming, adding a mother/son event similar to Daddy/Daughter Luau, improving operational policies and procedures for better personnel management, streamlining customer service procedures, and offering staff incentives and teamwork activities to improve staff morale. Coordinate West Suburban Swim Conference managing schedules for eight teams and coordinating any conference meet needs. (June 2019)

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: e-blasts, website, signage/information centers, social media, article writing/storytelling, free calendar listings, paid advertising, video marketing, sponsorships, reciprocal marketing, etc. (Ongoing, 2019)
- Expand sponsorship and advertising opportunities to include Gators swim team, mobile stage, and new 100 Year Anniversary events. Increase the use of sponsorship reminders to the park district database. (July 2019)
- Implement campaigns for the Glen Ellyn Park District's 100 Year Anniversary including marketing several new District events, a Park District timeline, Throwback Thursday posts, Monday Trivia posts, articles/videos and community outreach at events/facilities. (November 2019)

- Introduce new volunteer opportunities campaign to include promotion via email, web, and social media. Work with staff to develop 2019 timelines and sign-up information. Research a volunteer database management tool. (February 2019)
- Work with Recreation Staff to improve descriptions of programs for print and online. Focus on improving activity descriptions within ActiveNet, making forms and information easily available, consistent use of program titles, and branded information packets. (July 2019)
- Expand upon the “A Greener Glen Ellyn” campaign in collaboration with the Park District Naturalist to further promote green initiatives. (December 2019)
- Increase the use of digital marketing to include targeted eblasts, videos, Boomerangs, paid advertising on social media, and engaging content. Develop a branded video template. Continue to evaluate social media strategy and reduce/increase number of posts in alignment with best practices and algorithms. (December 2019)
- Research digital advertising options for Spring Avenue Recreation Center, Main Street Recreation Center, Ackerman Sports & Fitness Center and Holes & Knolls. (May 2019)
- Work with Recreation Staff on creating a photo and video strategy to stay current in the social environment. (September 2019)
- Implement a park-specific sponsorship signage program for youth sports activities to include fencing, scoreboards, buildings, bleachers and light poles. (April 2019)
- Research the costs and options 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 2019)

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 report. Prepare report prior to 2019 budget process to be implemented

with 2020 rental season. Update facility and ice-skating manuals and training opportunities. (September 2019)

Maintain and improve Glen Ellyn Park District Properties and Parks

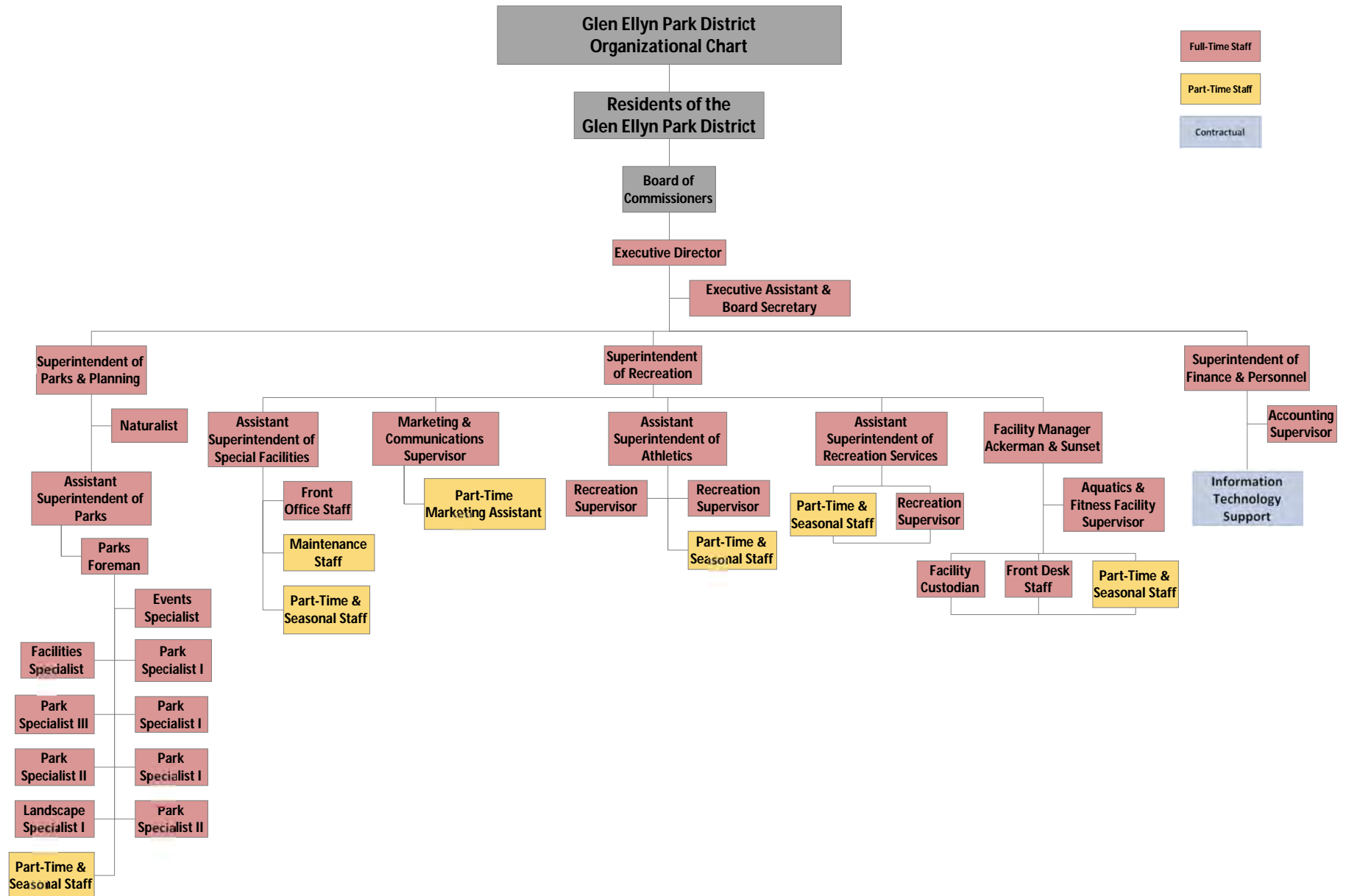
- Continue to implement the neighborhood park improvement plan that identifies the needs of the local community, while addressing maintenance and park equipment deficiencies. Walnut Glen Park will be receiving a new playground next year and it will be an applicable opportunity to initiate a GEPD Neighborhood Park Survey. (September, 2019)
- Expand and develop environmental best management practices (BMP's) throughout the Park District that encourages stewardship and conservation. For example: The new permeable pavers and bioswales within the ASFC parking lot. (October 2019)
- Continue with the cooperative purchasing and bidding of contracted services with the Village of Glen Ellyn. 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 2019)
- Create and implement an exit plan for the replacement of the Facilities Technician. The current Facilities Technician is planning on retiring in 2019 and it is important to document his wealth of knowledge while passing it on to his successor. Hiring a replacement prior to his leaving enables job shadowing and on the job mentoring. Additionally, outsource the opening and closing pool (mechanical) responsibility to further ensure a smooth transition and successful pool season (June 2019)
- Develop an action plan to suppress or irradiate an invasive aquatic plant that was recently discovered in Lake Ellyn. Brazilian elodea was discovered in August and it is believed to have been introduced into the lake when someone dumped their fish tank into Lake Ellyn. This is a new invasive species to the area and staff is working with a local lake management company to keep it contained. (October 2019)

- Explore new marketing strategies to encourage people to join the Parks maintenance team. Staffing, particularly seasonal and part-time staff, has become increasingly challenging to fill. Incentives such as bonuses and paid internships could be utilized to encourage candidates to join our team and/or to extend their length of employment. (2019)
- Update the Lake Ellyn Operating Procedure Manual. This manual was created in 2014 and serves as a guide for all staff to follow in case of a power outage, inclement weather/flooding events, alarm system malfunction, etc. and includes emergency contact numbers. There have been many changes to the Boathouse and Lake Ellyn Park since the creation of this manual. Once revised, the Lake Ellyn Operating Procedure Manual can be used as a template for all Park District facilities as issues arise. (May 2019)
- Create a part-time maintenance staff position that is devoted primarily to Lake Ellyn Park during the peak season. Lake Ellyn Park is one of Glen Ellyn's most visited and beloved parks and with the many improvements that have occurred in the last few years it is important to keep up with the maintenance and care. Additionally, this position would be available to assist patrons when needed and enforce the park rules if the need should arise. (2019)
- Work with the Recreation Department on the planning and implementation of the Park District's 100th Anniversary events. There are already plans to plant 100 trees throughout the Park District and staff is developing a plan to create a new landscape bed within the circle in front of the Boathouse. (October 2019)



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 \$25,000 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 \$25,000

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 \$25,000, 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 \$25,000 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 \$25,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$25,000 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 \$25,000 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 \$25,000

- A. Per the Park District Code, all agreements for supplies, materials or services involving any expenditure in excess of \$25,000 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 \$25,000 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 \$25,000 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 \$25,000 (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.

ORDINANCE 18-04
A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR
BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2019 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 4, 2018, pursuant to a notice which was published in the Daily Herald, a paper having a general circulation in this District, and all other legal requirements having been complied with.

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

Section 1. That the following sums of money in the total amount of TWENTY ONE MILLION EIGHTY FOUR THOUSAND THREE HUNDRED FIFTEEN DOLLARS (\$21,084,315) 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, 2019 and ending December 31, 2019.

Section 2.

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,246,439	\$ 1,433,405
Contractual Services	256,215	294,647
Materials & Supplies	180,200	207,230
Equipment	23,300	26,795
Building & Landscaping	108,500	124,775
Insurance	193,140	222,111
Employment Expenses	464,000	533,600
Utilities	50,700	58,305
Miscellaneous	175,724	202,083
 Total amount Budgeted-Corporate Fund	<hr/> 2,698,218	
Total amount Appropriated-Corporate Fund		3,102,951

II. The amount Budgeted and Appropriated for Recreation Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 2,807,762	\$ 3,228,926
Contractual Services	1,695,735	1,950,095
Materials & Supplies	659,006	757,856
Equipment	38,000	43,700
Building & Landscaping	12,675	14,576
Employment Expenses	569,200	654,580
Utilities	548,150	630,373
Miscellaneous	2,449,278	2,816,670
Total amount Budgeted-Recreation Fund	8,779,806	
Total amount Appropriated-Recreation Fund		10,096,776
III. The amount Budgeted and Appropriated for Bond and Interest Expense:	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$ 1,157,950	\$ 1,331,643
Total amount Budgeted-Bond and Interest Fund	1,157,950	
Total amount Appropriated-Bond and Interest Fund		1,331,643
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 W.D.S.R.A. Contribution and Accessibility Improvements	\$ 917,174	\$ 1,054,750
Total amount Budgeted-Special Rec. Fund	917,174	
Total amount Appropriated-Special Rec. Fund		1,054,750
V. The amount Budgeted and Appropriated for Asset Replacement Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Equipment	\$ 396,000	\$ 455,400
Miscellaneous	800,000	920,000
Total amount Budgeted Asset Replacement Fund	1,196,000	
Total amount Appropriated Asset Replacement Fund		1,375,400

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 3,323,600	\$ 3,822,140
Miscellaneous	106,439	122,405
Total amount Budgeted Capital Improvement Fund	3,430,039	
Total amount Appropriated Capital Improvement Fund		3,944,545

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 155,000	\$ 178,250
Total amount Budgeted Capital Improvement. Fund	155,000	
Total amount Appropriated Capital Improvement. Fund		178,250

SUMMARY

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 2,698,218	\$ 3,102,951
Recreation Fund	8,779,806	10,096,776
Bond and Interest Fund	1,157,950	1,331,643
Special Recreation Fund	917,174	1,054,750
Asset Replacement Fund	1,196,000	1,375,400
Capital Projects Fund	3,430,039	3,944,545
Cash in Lieu of Land	155,000	178,250
Total Estimated Expenditures	\$ 18,334,187	\$ 21,084,315

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: | \$ 5,855,822 |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is: | \$ 18,045,183 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$ 21,084,315 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is: | \$ 2,816,690 |
| 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: | \$ 2,616,690 |
| (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: | \$ 5,280,950 |

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. 18-03
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2018
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, THREE HUNDRED TWENTY FIVE THOUSAND, THREE HUNDRED NINETY TWO (\$5,325,392), 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 2018, 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 2018: \$ 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 2018: \$ 1,259,463

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 2018: \$ 1,664

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 2018: \$ 1,664

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, in accordance with Illinois Compiled Statute 40 ILCS 5/7-171, for the year 2018: \$ 170,000

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 2018: \$ 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 2018:	\$	11,651
--	----	--------

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 2018:	\$	1,153,950
---	----	-----------

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 2018:	\$	715,000
---	----	---------

Total Amount Levied for 2018:	<u>\$</u>	<u>5,325,392</u>
--------------------------------------	-----------	------------------

Summary of the 2018 Tax Levy:

Corporate Expenses	\$	1,887,000
Recreation Expenses		1,259,463
Police Protection Expenses		1,664
Paving & Lighting Expenses		1,664
Illinois Municipal Retirement Expenses		170,000
Liability Insurance Expenses		125,000
Audit Expenses		11,651
Bond & Interest Expenses		1,153,950
Joint Agreement Recreation Programs for the Handicapped Expenses		715,000
Total Amount Levied for 2018:	<u>\$</u>	<u>5,325,392</u>

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 _____, 2018.

ATTEST:

Secretary of said Park District

(SEAL)

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



Expanded Fund Balance Recap Report

2018 *Estimated* Projections

Fund #	FUND NAME	Audited 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	1,206,288	2,280,360	(78,530)	2,201,830	2,388,121	(102,374)	2,285,747	1,098,527	(107,761)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,932,786	8,490,296	(494,424)	7,995,872	8,660,341	(2,267,932)	6,392,409	1,762,741	(170,045)
	Assigned - Sports Programs	513,354	-	-	-	-	-	-	513,354	-
	<i>Total Operating Budgets</i>	3,852,428	10,770,656	(572,954)	10,197,702	11,048,462	(2,370,306)	8,678,156	3,574,622	(277,806)
										Operating Transfers to Capital Funds 1,798,352
										Operating Expenditures in Capital Funds (78,284)
										Change in Operating Funds Net of Transfers to Capital Budgets 1,442,262
<i>Capital Budgets</i>										
45	Debt Service	22,467	1,158,400	-	1,158,400	1,178,867	(21,000)	1,157,867	2,000	(20,467)
55	Special Recreation	407,753	663,667	-	663,667	585,756	-	585,756	485,664	77,911
85-00-000	Asset Replacement Fund	7,539	1,604,023	(1,574,000)	30,023	785,000	(785,000)	-	826,562	819,023
85-10-000	Assigned - Vehicles & Equipment	441,802	217,781	(173,531)	44,250	236,296	-	236,296	423,287	(18,515)
85-30-100	Assigned - Ackerman	164,242	125,000	(125,000)	-	93,000	-	93,000	196,242	32,000
85-30-300	Assigned - Maryknoll	35,467	25,000	(25,000)	-	-	-	-	60,467	25,000
85-30-350	Assigned - Platform Facility	10,000	5,000	(5,000)	-	-	-	-	15,000	5,000
94	Capital Improvements - Non-Referendum	566,154	880,941	(805,000)	75,941	1,433,254	(104,179)	1,329,075	13,841	(552,313)
96	Cash in Lieu of Land	268,629	20,517	-	20,517	31,010	-	31,010	258,136	(10,493)
	<i>Total Capital Budgets</i>	\$ 1,924,053	\$ 4,700,329	\$ (2,707,531)	\$ 1,992,798	\$ 4,343,183	\$ (910,179)	\$ 3,433,004	\$ 2,281,199	\$ 357,146
	Grand Totals	5,776,481	15,470,985	(3,280,485)	12,190,500	15,391,644	(3,280,485)	12,111,159	5,855,822	79,341



Expanded Fund Balance Recap Report

FINAL 2019 Budget

Fund #	FUND NAME	Estimated 12/31/2018 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2019 Fund Balance	2019 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,098,527	2,263,407	(83,657)	2,179,750	2,698,218	(127,374)	2,570,844	663,716	(434,811)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,762,741	8,704,865	(518,733)	8,186,132	8,779,806	(2,106,078)	6,673,727	1,687,801	(74,940)
	Assigned - Sports Programs	513,354	-	-	-	-	-	-	513,354	-
	<i>Total Operating Budgets</i>	3,574,622	10,968,272	(602,390)	10,365,882	11,478,024	(2,233,452)	9,244,571	3,064,871	(509,751)
										Operating Transfers to Capital Funds 1,633,062
										Operating Expenditures in Capital Funds (90,884)
										Change in Operating Funds Net of Transfers to Capital Budgets 1,032,427
<i>Capital Budgets</i>										
45	Debt Service	2,000	1,155,950	-	1,155,950	1,157,950	(2,000)	1,155,950	-	(2,000)
55	Special Recreation	485,664	663,000	-	663,000	917,174	-	917,174	231,490	(254,174)
85-00-000	Asset Replacement Fund	826,562	1,435,500	(1,403,000)	32,500	800,000	(800,000)	-	1,462,062	635,500
85-10-000	Assigned - Vehicles & Equipment	423,287	205,801	(181,501)	24,300	301,000	-	301,000	328,088	(95,199)
85-30-100	Assigned - Ackerman	196,242	125,000	(125,000)	-	95,000	-	95,000	226,242	30,000
85-30-300	Assigned - Maryknoll	60,467	25,000	(25,000)	-	-	-	-	85,467	25,000
85-30-350	Assigned - Platform Facility	15,000	5,000	(5,000)	-	-	-	-	20,000	5,000
94	Capital Improvements - Non-Referendum	13,841	3,441,160	(800,000)	2,641,160	3,430,039	(106,439)	3,323,600	24,962	11,121
96	Cash in Lieu of Land	258,136	20,500	-	20,500	155,000	-	155,000	123,636	(134,500)
	<i>Total Capital Budgets</i>	\$ 2,281,199	\$ 7,076,911	\$ (2,539,501)	\$ 4,537,410	\$ 6,856,163	\$ (908,439)	\$ 5,947,724	\$ 2,501,947	\$ 220,748
	Grand Totals	5,855,822	18,045,183	(3,141,891)	14,903,292	18,334,187	(3,141,891)	15,192,295	5,566,818	(289,003)



Fund Balance Policy

Minimum /Maximum Targets

Fund Type	Fund #	FUND NAME	2019 Expenditures Net of Transfers	Estimated 12/31/2019 Fund Balance	Restricted, Assigned, or Committed Funds	Unrestricted Fund Balance	Minimum Target Fund Balance	Maximum Target Fund Balance	Meets Fund Balance Policy Requirements?
<i>Operating Budgets</i>									
G	10	Corporate	2,570,844	663,716	-	663,716	642,711	1,285,422	YES
S	20	Recreation	6,673,727	1,687,801	1,687,801	-	1,668,432	None	YES
<i>Capital Budgets</i>									
D	45	Debt Service (1)	1,155,950	-	-	-	-	29,475	YES
S	55	Special Recreation	917,174	231,490	231,490	-	229,294	None	YES
C	85-00-000	Asset Replacement Fund	-	1,462,062	1,462,062	-	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	301,000	328,088	328,088	-	-	None	YES
	85-30-100	Assigned - Ackerman	95,000	226,242	226,242	-	-	None	YES
	85-30-300	Assigned - Maryknoll	-	85,467	85,467	-	-	None	YES
	85-30-350	Assigned - Platform	20,000	20,000	20,000	-	-	None	YES
C	94	Capital Improvements - Total	3,323,600	24,962	24,962	-	-	None	YES
C	96	Cash in Lieu of Land	155,000	123,636	123,636	-	-	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 payment(s).

Revenue & Expense History

By Account Type

	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Corporate Fund					
Revenue:					
Property Taxes	2,103,867	2,107,493	2,108,000	2,102,617	2,093,000
Other Taxes	73,659	77,788	75,900	67,601	63,750
Interest	7,180	20,710	10,000	28,000	22,000
Miscellaneous	5,723	2,313	200	3,612	1,000
Transfers Received	75,324	76,874	78,530	78,530	83,657
Total Revenue:	2,265,754	2,285,177	2,272,630	2,280,360	2,263,407
Expenditures:					
Salaries & Wages	996,230	976,378	1,178,674	1,114,000	1,246,439
Contractual Services	210,444	160,065	220,392	206,147	256,215
Materials & Supplies	149,422	143,143	184,700	173,250	180,200
Equipment	13,379	3,575	14,800	9,300	23,300
Building & Landscaping	82,519	93,533	103,500	103,500	108,500
Insurance	150,857	162,151	186,400	170,500	193,140
Employment Expenses	378,402	368,627	472,500	416,000	464,000
Utilities	44,464	44,259	51,150	52,700	50,700
Miscellaneous	25,611	21,990	48,530	40,350	48,350
Transfers Out	138,374	77,374	102,374	102,374	127,374
Total Expenditures	2,189,701	2,051,096	2,563,020	2,388,121	2,698,218
Change in Fund Balance	76,053	234,081	(290,390)	(107,761)	(434,811)

Recreation Fund

Revenue:					
Property Taxes	1,050,184	1,106,383	1,169,502	1,171,500	1,243,500
Other Taxes	73,660	77,787	75,900	67,601	63,750
Charges For Services	5,461,472	5,427,415	5,820,403	5,859,870	6,078,337
Rentals	527,084	571,738	607,864	613,733	636,100
Concessions	79,760	69,162	80,300	83,154	83,700
Interest	14,604	45,500	20,000	50,000	35,000
Licenses/Permits	5,715	14,425	12,630	15,045	14,745
Grants & Donations	8,667	16,384	13,000	23,000	20,000
Miscellaneous	15,668	9,159	8,500	111,969	11,000
Transfers Received & Program Charge	461,307	463,805	503,259	494,424	518,733
Total Revenue:	7,698,121	7,801,758	8,311,358	8,490,296	8,704,865
Expenditures:					
Salaries & Wages	2,444,283	2,585,425	2,693,857	2,673,958	2,807,762
Contractual Services	1,502,777	1,422,962	1,587,244	1,590,763	1,695,735
Materials & Supplies	606,483	557,200	623,732	651,824	659,006
Equipment	27,357	34,318	30,400	25,669	38,000
Building & Landscaping	7,804	4,126	13,425	7,569	12,675
Employment Expenses	502,033	518,421	574,700	558,100	569,200
Utilities	477,996	533,759	551,100	554,810	548,150
Miscellaneous	277,748	291,844	318,541	329,715	343,200
Transfers Out & Program Charge	1,491,857	1,765,657	2,271,767	2,267,932	2,106,078
Total Expenditures	7,338,338	7,713,713	8,664,766	8,660,341	8,779,806
Change in Fund Balance	359,783	88,045	(353,407)	(170,045)	(74,940)

Revenue & Expense History

By Account Type

	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Debt Service Fund					
Revenue:					
Property Taxes	2,877,373	2,465,948	1,155,900	1,157,400	1,153,950
Interest	500	1,000	1,000	1,000	2,000
Transfers Received	6,000	-	-	-	-
Total Revenue:	2,883,873	2,466,948	1,156,900	1,158,400	1,155,950
Expenditures:					
Debt Service Payments	2,929,455	2,446,189	1,158,900	1,157,867	1,155,950
Transfers Out	500	1,000	1,000	21,000	2,000
Total Expenditures	2,929,955	2,447,189	1,159,900	1,178,867	1,157,950
Change in Fund Balance	(46,082)	19,759	(3,000)	(20,467)	(2,000)

Special Recreation Fund					
Revenue:					
Property Taxes	597,896	634,328	635,436	663,000	663,000
Interest	-	-	-	667	-
Total Revenue:	597,896	634,328	635,436	663,667	663,000
Expenditures:					
Salaries & Wages	40,074	42,630	42,500	51,000	52,000
Employment Expenses	13,548	12,990	16,200	15,700	17,300
Capital Improvements	658,809	564,898	509,404	519,056	847,874
Total Expenditures	712,431	620,519	568,104	585,756	917,174
Change in Fund Balance	(114,536)	13,809	67,332	77,911	(254,174)

Asset Replacement Fund					
Revenue:					
Rentals	35,000	40,000	-	-	-
Grants & Donations	35,000	25,000	35,000	25,000	32,500
Interest	-	-	-	5,023	-
Miscellaneous	5,100	25,840	40,000	44,250	24,300
Transfers Received	1,189,848	1,403,167	1,897,531	1,902,531	1,739,501
Total Revenue:	1,264,948	1,494,007	1,972,531	1,976,804	1,796,301
Expenditures:					
Recreation Equipment	73,424	115,000	95,000	93,000	95,000
Vehicles & Equipment	196,578	63,061	259,000	236,296	301,000
Capital Improvements	-	39,534	-	-	-
Transfers Out	1,095,000	1,415,000	785,000	785,000	800,000
Total Expenditures	1,365,002	1,632,595	1,139,000	1,114,296	1,196,000
Change in Fund Balance	(100,054)	(138,588)	833,531	862,508	600,301

Revenue & Expense History By Account Type

	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Capital Projects Fund					
Revenue:					
Interest	6,415	10,231	6,000	10,000	12,000
Grants & Donations	144,107	509,134	269,092	65,941	6,160
Debt Proceeds	1,824,810	1,649	-	-	2,623,000
Miscellaneous	257,982	8,818	-	-	-
Transfers Received	1,095,000	1,415,000	785,000	805,000	800,000
Total Revenue:	3,328,313	1,944,833	1,060,092	880,941	3,441,160
Expenditures:					
Capital Improvements	3,126,878	1,845,313	1,143,900	1,329,075	3,323,600
Transfers Out	93,621	99,815	104,179	104,179	106,439
Total Expenditures	3,220,499	1,945,128	1,248,079	1,433,254	3,430,039
Change in Fund Balance	107,815	(296)	(187,987)	(552,313)	11,121
Cash In Lieu of Land Fund					
Revenue:					
Interest	50	100	500	517	500
Miscellaneous	50,662	45,267	20,000	20,000	20,000
Total Revenue:	50,712	45,367	20,500	20,517	20,500
Expenditures:					
Capital Improvements	133,315	80,000	110,000	31,010	155,000
Total Expenditures	133,315	80,000	110,000	31,010	155,000
Change in Fund Balance	(82,603)	(34,633)	(89,500)	(10,493)	(134,500)
Total Revenue	18,089,617	16,672,417	15,429,447	15,470,985	18,045,183
Total Expenditure	17,889,241	16,490,239	15,452,868	15,391,644	18,334,187
Total Change in Fund Balance	200,377	182,178	(23,421)	79,341	(289,003)

Glen Ellyn Park District Fund Balance History

	Fiscal Year Ended 12/31/2010	Fiscal Year Ended 12/31/2011	Fiscal Year Ended 12/31/2012	Fiscal Year Ended 12/31/2013	Fiscal Year Ending 12/31/2014	Fiscal Year Ending 12/31/2015	Fiscal Year Ending 12/31/2016	Fiscal Year Ending 12/31/2017	<i>Estimated Fiscal Year Ending 12/31/2018</i>	<i>Budgeted Fiscal Year Ending 12/31/2019</i>
General Fund (Corporate)										
Restricted (Working Cash)	\$ 200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Unassigned	617,688	651,636	861,201	1,171,429	1,303,674	889,951	972,208	1,206,288	1,098,527	663,716
Total General Fund	817,688	851,636	1,061,201	1,371,429	1,503,674	1,089,951	1,172,208	1,406,288	1,298,527	863,716
All Other Governmental Funds										
Restricted	3,179,984	3,024,681	3,541,017	3,176,979	2,797,934	2,918,433	3,212,734	3,197,789	2,522,383	2,067,889
Assigned	337,106	477,725	902,180	1,603,628	2,336,645	1,332,591	1,215,369	1,172,404	2,034,912	2,635,213
Total All Other Governmental Funds	3,517,090	3,502,406	4,443,197	4,780,607	5,134,579	4,251,024	4,428,103	4,370,193	4,557,295	4,703,102
Total Glen Ellyn Park District Fund Balance	4,334,778	4,354,042	5,504,398	6,152,036	6,638,253	5,340,975	5,600,311	5,776,481	5,855,822	5,566,818

*Modified Accrual Basis of Accounting

Data Source: District Records

**Glen Ellyn Park District
Property Tax History**

	Levy Year 2009	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Estimated Levy Year 2018*
Total Assessed Value	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	1,664,445,391	1,731,023,207
% Change in EAV	0.3%	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.0%
Tax Extension										
Aggregate Levy	2,696,357	2,794,222	2,855,625	2,955,317	3,024,555	3,100,174	3,163,099	3,218,487	3,308,917	3,394,949
Non-Referendum Bonds (Limited)	1,038,996	1,037,210	1,037,972	1,116,120	1,116,205	1,151,900	1,161,802	1,169,204	1,168,441	1,153,950
Referendum Bonds	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	719,029	693,786	641,714	600,064	576,106	568,839	599,640	635,437	665,778	692,409
Tax Extension Grand Total	5,719,872	5,865,958	5,953,497	6,171,661	6,304,037	6,447,793	6,648,505	6,324,184	5,143,136	5,241,309
History of CPI's per PTELL	0.1%	2.7%	1.5%	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%
% Change in Tax Extension										
Aggregate Levy	0.8%	3.6%	2.2%	3.5%	2.3%	2.5%	2.0%	1.8%	2.8%	2.6%
Non-Referendum Bonds (Limited)	0.0%	-0.2%	0.1%	7.5%	0.0%	3.2%	0.9%	0.6%	-0.1%	-1.2%
Referendum Bonds	5.9%	5.9%	5.8%	5.8%	5.8%	2.5%	6.0%	-24.5%	-100.0%	-
Special Recreation	5.1%	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.0%
Total % Change in Tax Extension	2.3%	2.6%	1.5%	3.7%	2.1%	2.3%	3.1%	-4.9%	-18.7%	1.9%
Tax Rate										
Aggregate Levy	0.1500	0.1611	0.1780	0.1970	0.2100	0.2180	0.2110	0.2026	0.1988	0.1961
Non-Referendum Bonds (Limited)	0.0578	0.0598	0.0647	0.0744	0.0775	0.0810	0.0775	0.0736	0.0702	0.0667
Referendum Bonds	0.0704	0.0773	0.0884	0.1000	0.1102	0.1144	0.1150	0.0819	-	-
Special Recreation	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Total Direct Tax Rate	0.3182	0.3382	0.3711	0.4114	0.4377	0.4534	0.4435	0.3981	0.3090	0.3028
Estimated Property Tax Bill on a \$400,000 house	\$ 424.27	\$ 450.93	\$ 494.80	\$ 548.53	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.00	\$ 403.72

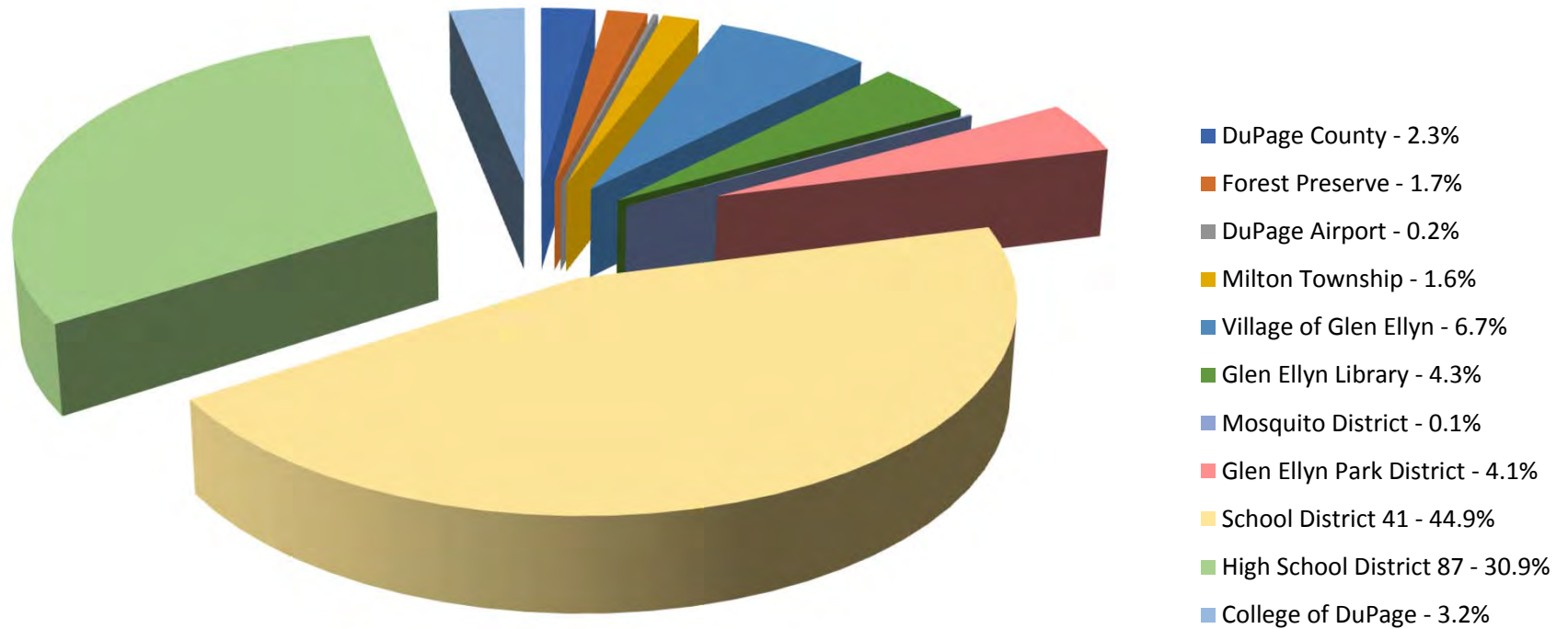
*Estimates a 4% growth in EAV and a 2.6% increase in the Aggregate Levy in 2018 (CPI + new growth)

Data Source: District Records

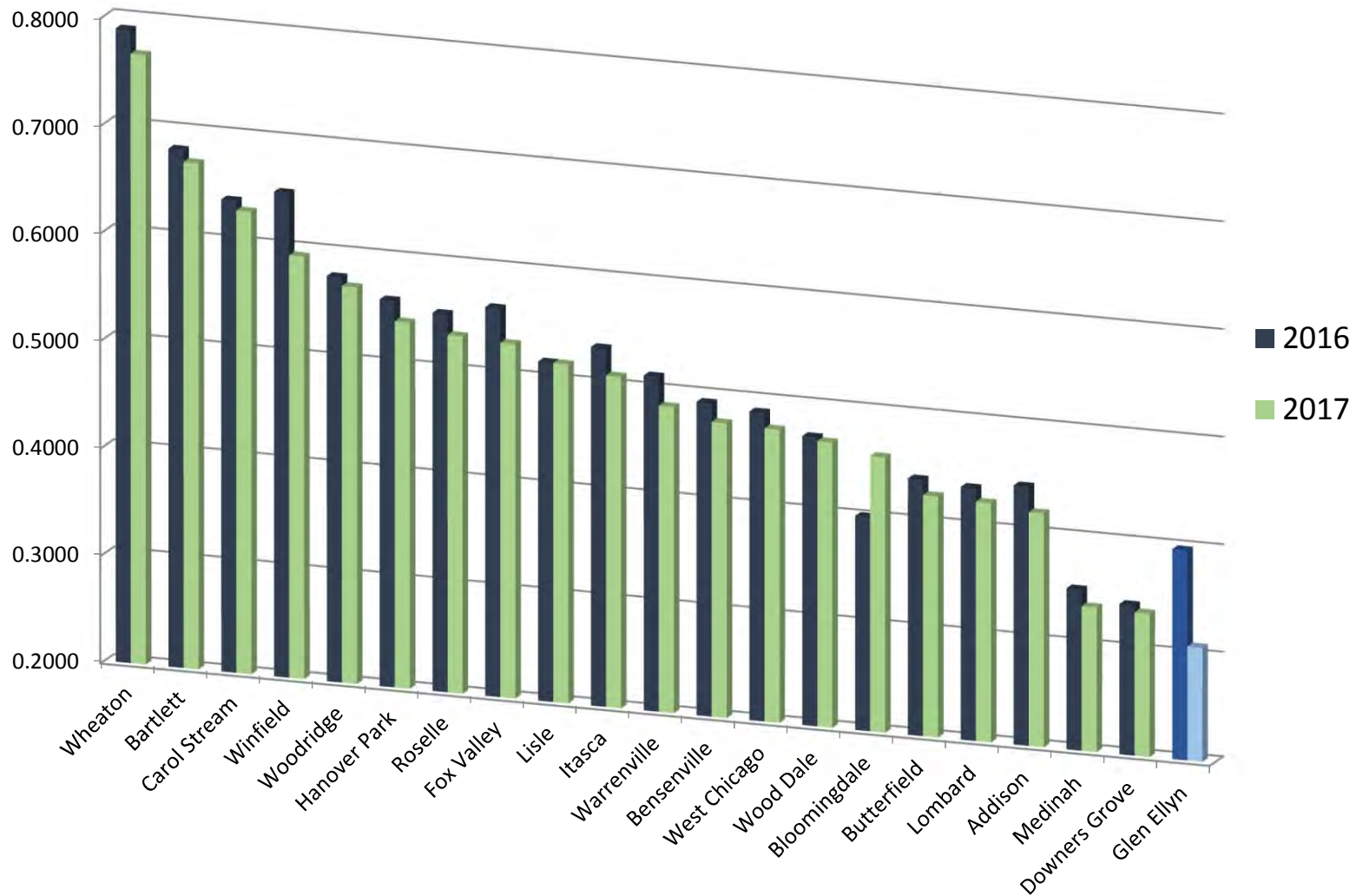
Glen Ellyn, Illinois

Property Tax Bill - 2017

Payable 2018



Park District Tax Rate Comparison



Annual Debt Service Levy Bond Payment Schedule

Levy Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Service Extension Base (1) (Non-Referendum Bond Issues)	1,149,113	1,157,157	1,181,457	\$ 1,206,268	1,230,393	1,255,001	1,280,101

Non-Referendum Bond Payments								
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
	<i>Due Date</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<i>Payable</i>							
Series 2016	June 15th		56,302	45,450	29,475	13,050	5,550	-
	December 15th		1,101,050	1,110,450	1,124,475	513,050	375,550	-
Series 2019 (2)	June 15th					36,066	27,541	16,624
	December 15th					656,066	821,541	1,225,624
Total Non-Referendum Bonds		\$ 1,174,763	\$ 1,157,352	\$ 1,155,900	\$ 1,153,950	\$ 1,218,233	\$ 1,230,183	\$ 1,242,248

Referendum Bond Payments								
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
	<i>Due Date</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<i>Payable</i>							
Series 2014	June 15th	43,050	18,750	-	-	-	-	-
	December 15th	1,663,050	1,268,750	-	-	-	-	-
Total Referendum Bonds		\$ 1,706,100	\$ 1,287,500	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Debt Service Payments		\$ 2,880,863	\$ 2,444,852	\$ 1,155,900	\$ 1,153,950	\$ 1,218,233	\$ 1,230,183	\$ 1,242,248

(1) Levy Year 2019 and beyond projected at a 2% CPI increase.

(2) Series 2019 Bond Payments based on latest projections from Speer Financial (September 2018)

Other Long-Term Debt Schedule

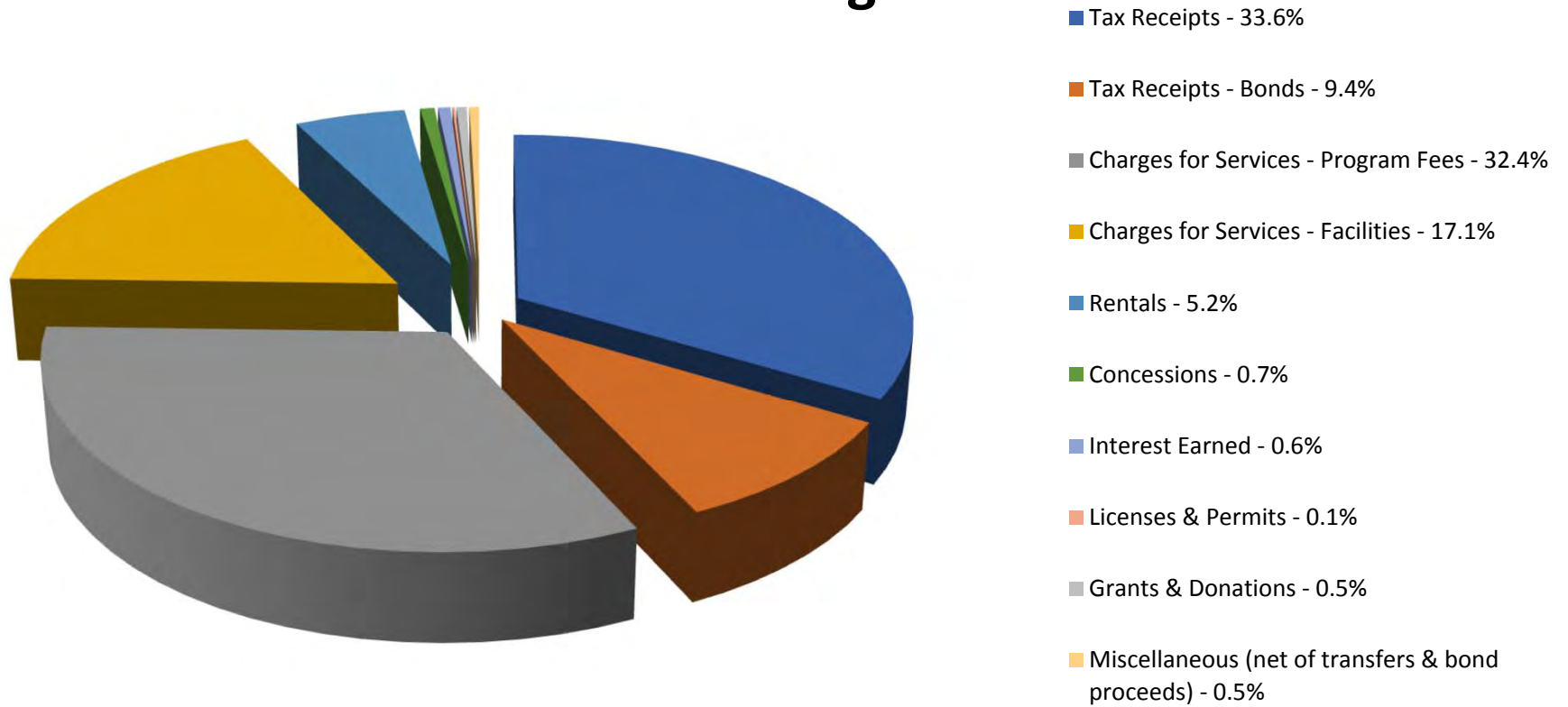
DuPage County Forest Preserve

* Maryknoll Land Acquisition

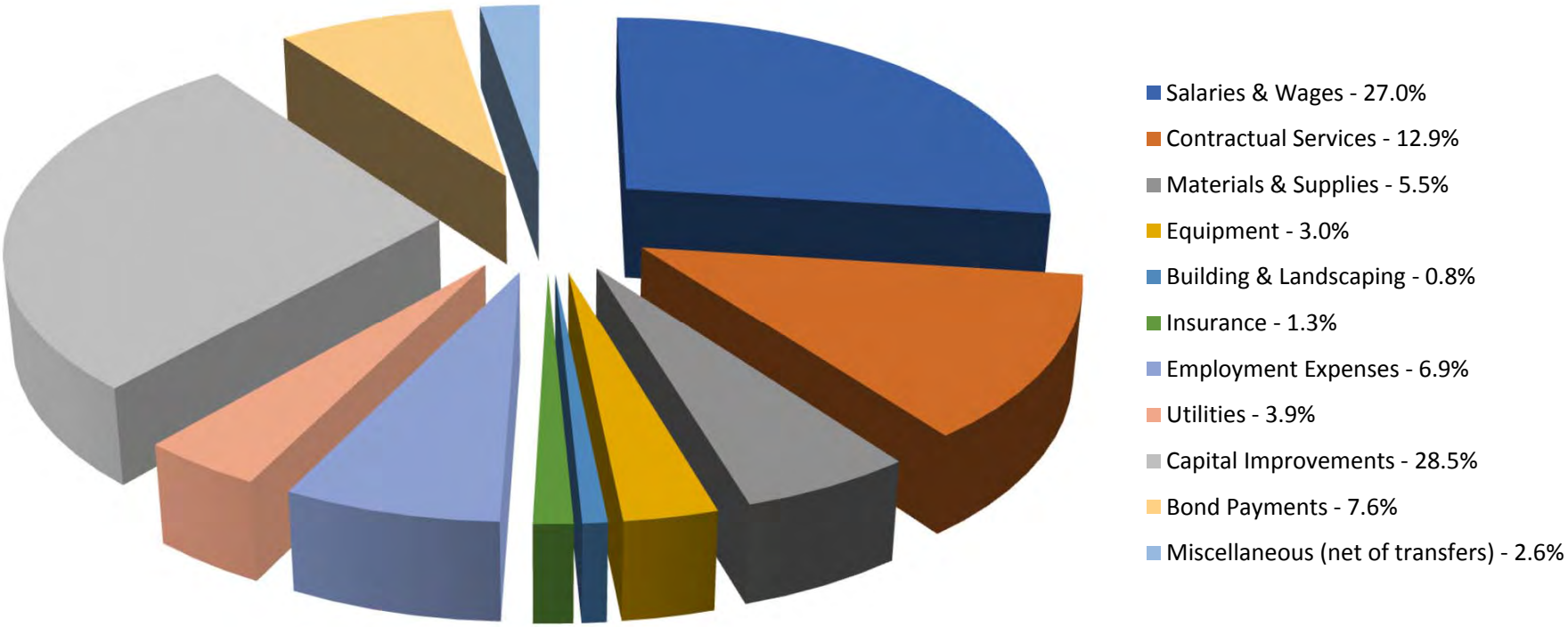
GL Account #: 94-90-880-575900-0000

<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
	2019	-
		\$ 1,100,000

Revenues By Account Type 2019 Budget



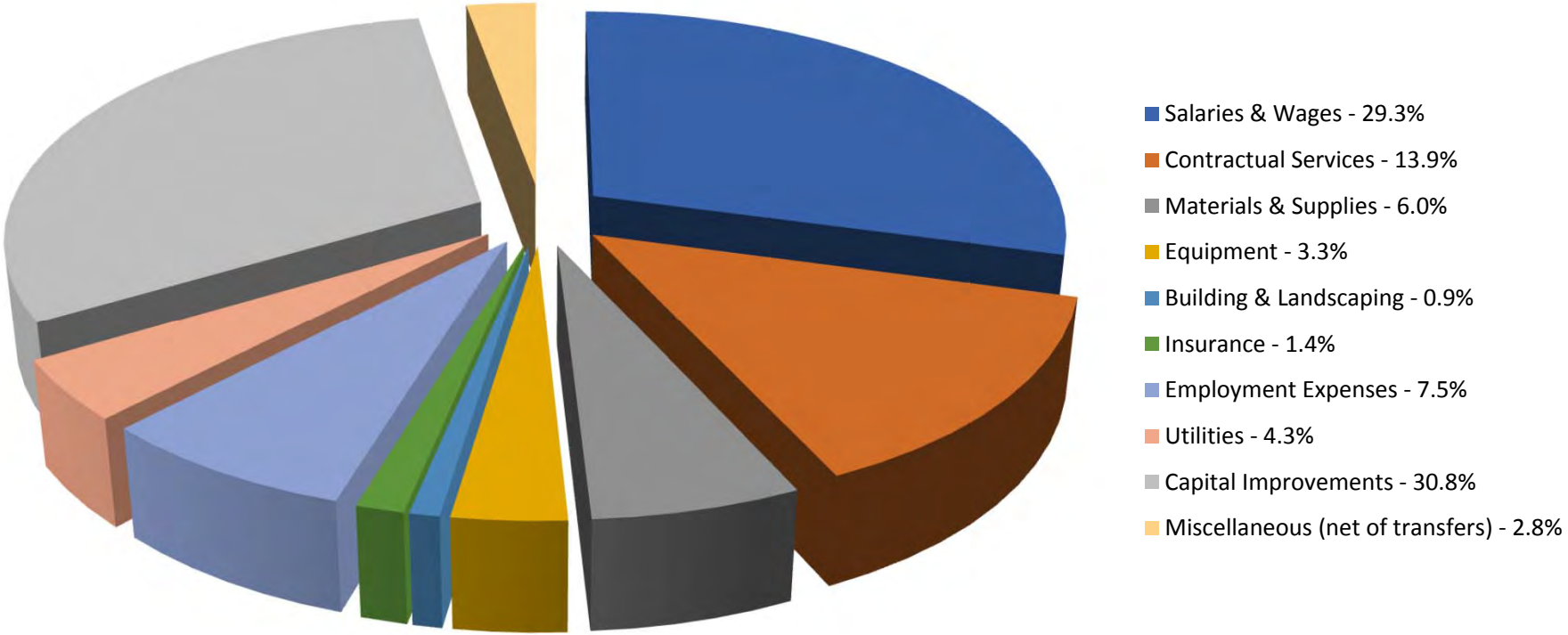
Expenses By Account Type 2019 Budget



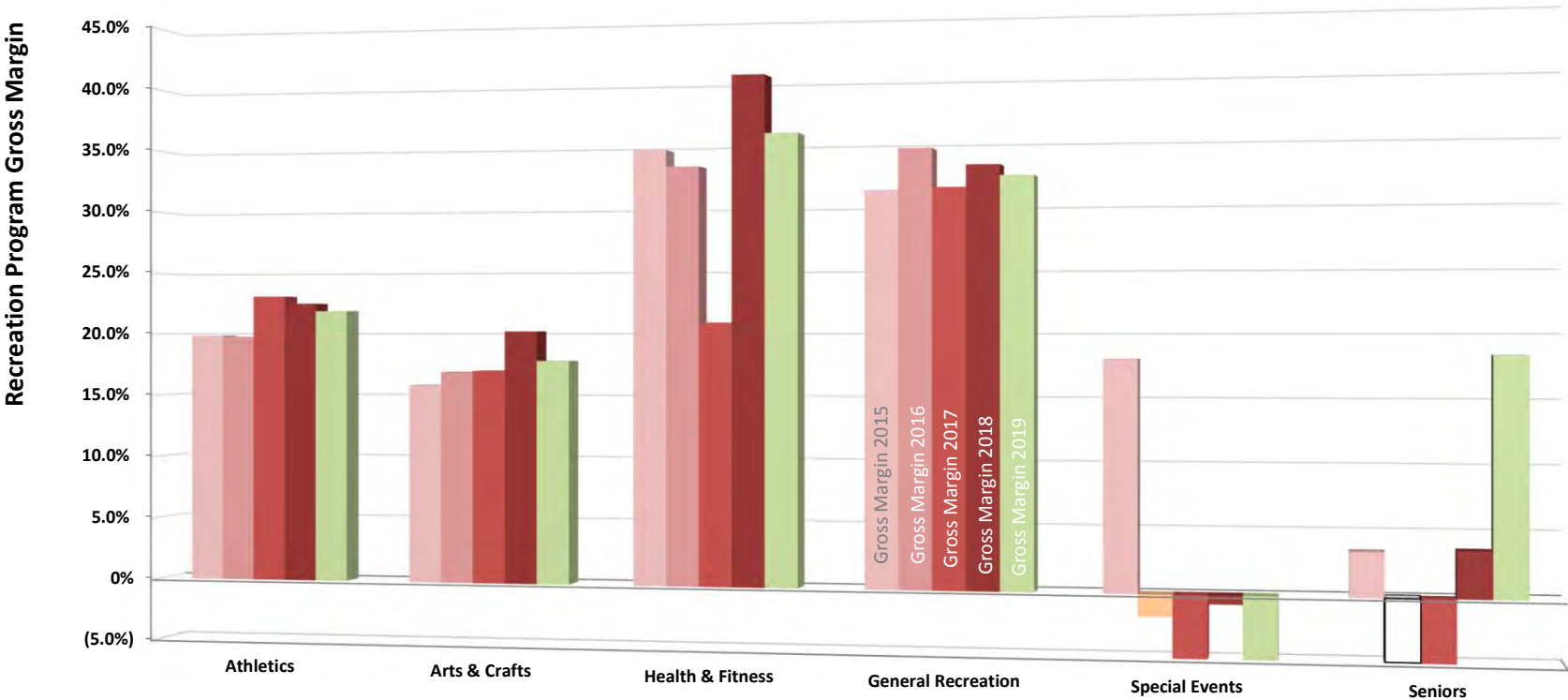
Expenses By Account Type

2019 Budget

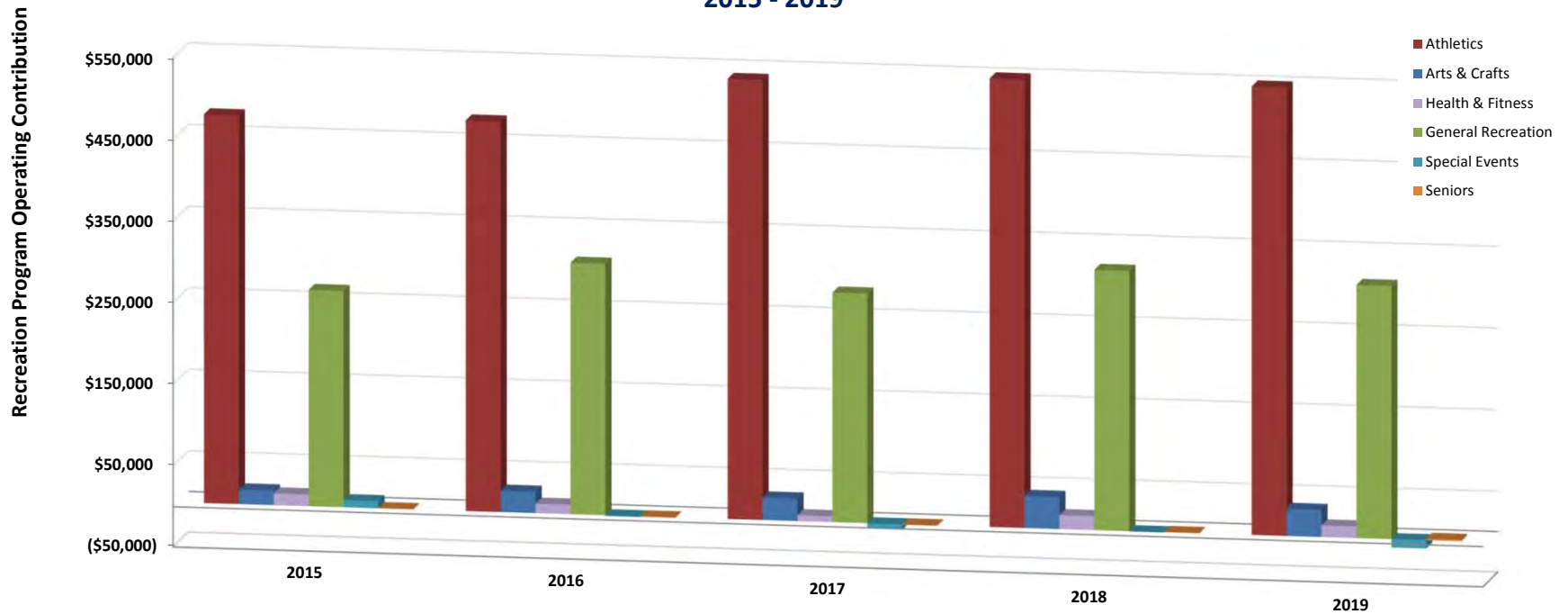
(Without Bond Payments)



Recreation Program Gross Margin Trends 2015 - 2019



Recreation Program Operating Contribution 2015 - 2019



2019 Budget Highlights

CORPORATE FUND - ADMINISTRATION



FUND BALANCE

The Corporate Fund balance is estimated to decrease approximately \$100,000 in 2018, which is less than the original budgeted decrease of \$290,390. The 2019 budget proposes a further reduction of approximately \$430,000. 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 2019 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 maintain a steady fund balance and 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 2019 (2018 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 relatively flat while the annual increase was shown in the Recreation Fund to allow for greater financial flexibility.

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, per Board discussion at the strategic planning session on August 21st. 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; any increase in expenditures 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

2019 Budget Highlights

CORPORATE FUND - ADMINISTRATION

to August has been less than \$1,000. With a 2018 budget of \$30,000, staff anticipates ending 2018 more than \$15,000 under budget. Going into 2019, 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 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. Additional support will be presented by staff during the budget process.

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 2019 are estimated to increase 1.5% to 6.7%, depending on employee plan selection. The (5) five-year average increase through PDRMA has been approximately 4%. 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 are in place with fixed rates through 2020. In addition, through discussions with the Village, while water & sewer rates for 2019 have not been approved (as of yet), they do anticipate maintain rates 2019; however, staff has prepared for an approximate 2% increase in rates throughout the budget. Lastly, the park district upgraded the phone system, district-wide, in 2018 to a VoIP phone system. Due to the changeover, expenses for 2018 have been estimated slightly higher due to timing in the cancellation of abandoned lines. Once the remaining lines (POTS, Centrex, circuits, alarms, etc) are cancelled, the park district should realize a reduction on these costs.

MISCELLANEOUS EXPENSES

The majority of line items, including staff training and conference expense, were held at the same levels as 2018. 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.

FUND TRANSFER OUT

The proposed 2019 budget, similar to 2018, 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 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
10 00 000	Corporate Fund Administration Non-Specified						
	Property Tax Receipts						
10 00 000 410110 0000	Corporate Tax Levy - CY	CPI increase shown in Recreation Levy, R/C some IMRF	1,875,898	1,883,953	1,887,000	1,885,000	1,887,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,495	1,586	1,500	1,500	1,500
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	87,312	81,395	82,000	80,000	68,000
10 00 000 410150 0000	Liability Tax Levy - CY		127,053	126,866	125,000	124,000	125,000
10 00 000 410160 0000	Audit Tax Levy - CY		11,958	12,687	12,000	11,000	11,000
10 00 000 410200 0000	Taxes - Prior Year		153	1,007	500	1,117	500
	Property Tax Receipts		2,103,867	2,107,493	2,108,000	2,102,617	2,093,000
	Other Taxes						
10 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an approximate 7% (SFY) reduction in PPRT	73,659	77,788	75,900	67,601	63,750
	Other Taxes		73,659	77,788	75,900	67,601	63,750
	Interest Income						
10 00 000 450100 0000	Investment Income	IMET Distribution in 2018; unknown for 2019	7,180	20,710	10,000	28,000	22,000
	Interest Income		7,180	20,710	10,000	28,000	22,000
	Miscellaneous Income						
10 00 000 485950 0000	Miscellaneous Income		5,723	2,313	200	3,612	1,000
	Miscellaneous Income		5,723	2,313	200	3,612	1,000
	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	500	1,000	1,000	1,000	2,000
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		49,500	50,000	50,000	50,000	51,000
Revenue Total			2,239,930	2,258,303	2,244,100	2,251,830	2,230,750
	Salaries & Wages						
10 00 000 510110 0000	Full-Time Exempt Wages		248,334	255,083	296,000	296,000	296,000
10 00 000 510130 0000	Part-Time Non-Exempt Wages	Seasonal and/or Part-Time Accounting/HR Clerk	10,926	-	20,000	-	20,000
10 00 000 510900 0000	Merit Increase		-	-	-	-	32,365
	Salaries & Wages		259,260	255,083	316,000	296,000	348,365
	Contractual Services - Other						
10 00 000 521100 0000	Legal Services		52,250	11,703	30,000	15,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, job postings	1,771	640	1,400	800	1,400
10 00 000 521210 0000	Consulting Services	Special Consulting Services	2,300	-	1,500	-	1,500
10 00 000 521210 0000	Consulting Services	Customer Service Training	-	-	1,000	-	1,000
10 00 000 521300 0000	Scavenger Service		25,084	19,575	23,000	22,000	23,000
10 00 000 521400 0000	Office Equipment-Contractual	Postage Machine	22,045	24,377	750	750	750
10 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	5,250	6,000
10 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT support	-	-	7,000	3,500	7,000
10 00 000 521400 0000	Office Equipment-Contractual	IT Consultant (1), Misc (split between Corp & Rec)	-	-	14,857	14,857	2,500

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	-	8,205	31,230
10 00 000 521400 0000	Office Equipment-Contractual	Office 365 Subscription - moved to 521600 in 2019	-	-	3,000	1,500	-
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 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	-	3,000	3,000
10 00 000 521520 0000	Copier Lease & Maintenance	Contract renewal 5/2019	5,574	1,959	4,000	4,000	4,400
10 00 000 521600 0000	Contractual Services - Other	Miscellaneous	2,243	1,782	4,500	3,600	4,500
10 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	-	900	2,400
10 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead-will be transferring letterhead	1,423	2,338	2,500	2,000	2,500
10 00 000 521800 0000	Postage	Postage for Machine & Misc. Postage supplies	3,511	2,667	3,100	3,000	3,100
10 00 000 521900 0000	Audit Services - External	Auditing Service for FY 2018	14,435	14,185	14,435	14,435	14,685
10 00 000 521900 0000	Audit Services - External	GASB 75 Actuarial Costs - Required for audits beginng in 2018	-	-	-	-	3,000
	Contractual Services - Other		130,637	79,226	119,392	105,147	144,315
	Materials & Supplies						
10 00 000 530100 0000	Office Expense	Office supplies/related expenses	5,560	5,445	6,500	5,600	6,500
10 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	41	248	800	250	800
10 00 000 530450 0000	Video & Photography Expenses		400	242	400	400	900
	Materials & Supplies		6,001	5,935	7,700	6,250	8,200
	Computer Soft/Hardware Equip.						
10 00 000 540550 0000	Software/Hardware Accessories		1,903	911	2,500	2,500	2,500
10 00 000 540700 0000	Computer/Technology Equipment	Defer PC replacements to 2019	9,272	1,552	8,000	3,000	13,000
	Computer Soft/Hardware Equip.		11,175	2,463	10,500	5,500	15,500
	Other Equipment						
10 00 000 541100 0000	Office Equipment	Misc. Office Equip. or replacement of Office Equip.	850	276	3,300	2,800	3,300
	Other Equipment		850	276	3,300	2,800	3,300
	Insurance Expenses (P/C/L)						
10 00 000 560200 0000	Workers' Compensation		44,718	50,155	55,000	51,000	53,040
10 00 000 560600 0000	Liability Insurance	Property, Liability, Employment Practices, and Pollution Liability	96,639	100,052	112,900	112,000	117,600
10 00 000 560600 0000	Liability Insurance	Special Liability Insurance - Comed Property	1,500	1,500	1,500	1,500	1,500
10 00 000 560600 0000	Liability Insurance	Background checks - Add'l required for advanced screening	8,000	8,000	8,000	6,000	12,000
10 00 000 560700 0000	Unemployment Compensation Ins		-	2,445	9,000	-	9,000
	Insurance Expenses (P/C/L)		150,857	162,151	186,400	170,500	193,140
	Employment Expenses						
10 00 000 565100 0000	Employee Health Insurance	Overall Budget Increase of 1.21%	55,952	55,483	70,000	65,000	70,000
10 00 000 565320 0000	FICA & Medicare Expense		72,026	73,652	82,500	82,000	84,000
10 00 000 565325 0000	IMRF Expense	Preliminary IMRF rates projected to decrease from 10.75% to 8.35%.	89,792	91,973	95,000	94,000	85,000
	Employment Expenses		217,771	221,107	247,500	241,000	239,000
	Utilities						
10 00 000 570100 0000	Electricity	Rates fixed through 2020	12,050	11,566	14,300	14,300	14,300
10 00 000 570200 0000	Heating Gas & Oil	Rates fixed through 2020	6,519	6,405	8,550	8,500	8,500
10 00 000 570300 0000	Telephone/Internet - Service	Increase in 2018 due to change in phone service.	16,745	18,481	18,000	20,000	18,000
10 00 000 570400 0000	Water & Sewer Fees	Water & Sewer Fees expected to increase 0-2% in 2019	2,413	1,476	3,800	3,300	3,400
	Utilities		37,728	37,928	44,650	46,100	44,200

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Miscellaneous Expenses							
10 00 000 585100 0000	Commissioners' Expense	5% increase in Granicus fees (Split between Corp & Rec)	4,301	2,832	5,830	3,000	3,150
10 00 000 585100 0000	Commissioners' Expense	Meet & Greets, Meeting Exp, misc. (Split between Corp & Rec)	-	-	-	2,500	2,500
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal seminars, training, etc	-	529	1,000	200	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations, etc.	227	204	1,000	150	1,000
10 00 000 585201 0000	Conference Expense - Staff		1,423	2,224	5,000	4,000	5,000
10 00 000 585202 0000	Continuing Education - Staff		25	399	1,500	500	1,500
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	2,902	2,720	7,500	7,500	7,500
10 00 000 585270 0000	Employee Travel Reimbursement		-	-	500	-	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,492	1,729	2,000	2,000	2,000
10 00 000 585800 0000	Public Relations		-	-	500	-	500
10 00 000 585810 0000	Safety Expense -Staff Training		45	-	1,700	1,000	1,700
10 00 000 585815 0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	3,283	3,833	1,000	1,000	1,000
10 00 000 585815 0000	Safety Expense - Supplies	Safety Expense - Supplies (includes AEDs)	-	-	4,000	4,000	4,000
10 00 000 585820 0000	Post Offer Physicals	Post Offer & Post Accident Screening	1,782	2,963	1,500	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	13	6,000	5,000	6,000
Miscellaneous Expenses			19,554	17,445	42,530	34,350	42,350
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	130,000	75,000	100,000	100,000	125,000
Transfers Out			138,374	77,374	102,374	102,374	127,374
Expense Total			972,206	858,989	1,080,346	1,010,021	1,165,744
00	Administration		1,267,725	1,399,314	1,163,754	1,241,809	1,065,006

2019 Budget Highlights

CORPORATE FUND - PARK MAINTENANCE



FULL TIME STAFFING

Staff is recommending adding funds to help implement an exit plan for the replacement of the Facilities Technician. The current Facilities Technician is planning on retiring in 2019 and it is important to document his wealth of knowledge and pass it on to his successor. Allowing staff to hire his replacement prior to his leaving and shadowing the Facilities Technician for a few months would be very advantageous.

PART-TIME & SEASONAL STAFFING

Lake Ellyn Park Steward – Lake Ellyn Park is one of Glen Ellyn’s most visited and beloved parks and with the many improvements that have occurred in the last few years it is important to keep up with the maintenance and care. Adding a part-time maintenance staff position that would be devoted to Lake Ellyn Park during the peak season would be very beneficial. Additionally, this position would be available assist patrons when needed and would be available to assist with Boathouse activities.

Naturalist Intern – The Naturalist’s commitment toward ecology, both in the field and in the classroom continues to grow, and with that so does the workload. A Naturalist Intern, preferably a student in their junior or senior year of college looking for some hands-on training and experience would be an asset to our natural areas and nature programs.

Park Ranger – There are many instances in the evenings when support would be welcome to aid park patrons when needed, assist with special events, or just to be a presence when park rules need to be enforced. A Park Ranger would act as a Park District representative during these off-hours and would be present to help improve the park experience, while keeping our properties safe and clean.

2019 Budget Highlights

CORPORATE FUND - PARK MAINTENANCE

CONTRACTUAL SERVICES

Additional funds are recommended to allow staff the opportunity to contract out the opening and closing of the Sunset Pool. This would involve the installation and cleaning of the mechanical elements, assembly of the pumps and valves, start up of the heaters, balancing of the chemicals, winterizing the system, and they will be able to make repairs where needed.

MISCELLANEOUS CHANGES

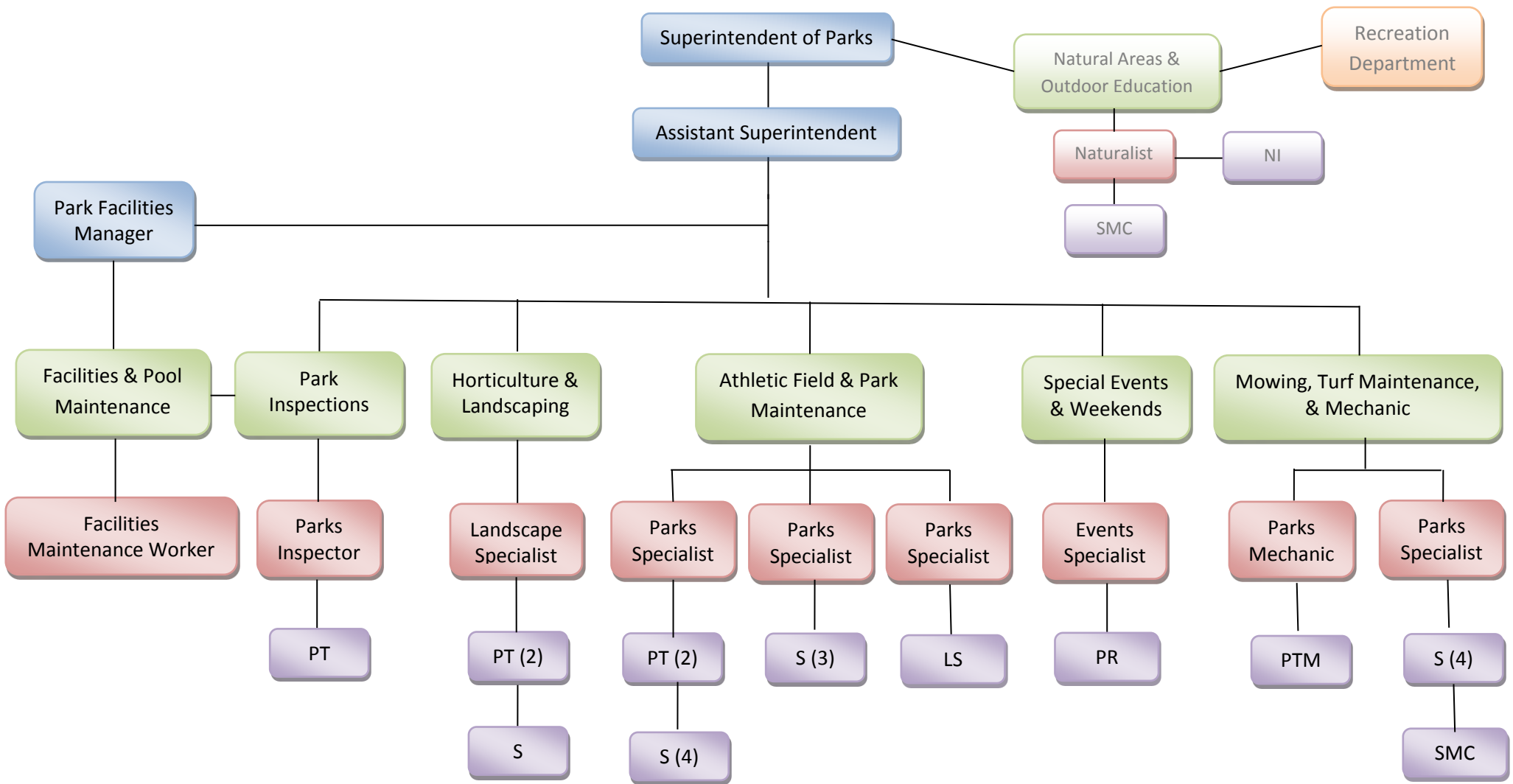
A reduction to the Fuel & Oil line item is recommended. There has been a surplus of funds left over in this account for several years and staff believes it can be attributed to fuel that was once used for take-home vehicles. The take-home vehicle program has been discontinued and it is believed the Fuel & Oil line item has not been changed to reflect this.

Staff is requesting an addition line item and funding be made for special events in the Parks Department account. Currently, all special event related supplies are being charged directly to the Parks maintenance supply account. A separate Special Events line item would help staff keep better track of special event related costs. The Parks maintenance supplies account will be reduced to help offset some of the costs.

The cost of building repairs is ever increasing and many of our buildings are beginning to show signs age. While there is a substantial amount of money set aside for future major facility improvements in capitals, it is also important to have funding for the minor building repairs we anticipate along the way. For this reason, staff is recommending adding funds to the Building Repair account.

A reduction to the Storm Damage Repairs account is recommended. This account was originally created as a knee jerk reaction to several inclement weather events that occurred in the recent past. Since this time there have been major improvements made to Lake Ellyn to help convey stormwater during inclement weather events.

PARKS DEPARTMENT ORGANIZATIONAL FLOW CHART



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

PR – Park Ranger (26 weeks/year @ 24 hours/week)
 LS – Lake Elyn Steward (20 weeks/year @ 24 hour/week)
 NI – Naturalist Intern (12 weeks/year @ 40 hours/week)

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
10	Parks Maintenance						
	Transfers Received						
10 10 000 490900 0000	Fund Transfer Received		25,824	26,874	28,530	28,530	32,657
	Transfers Received		25,824	26,874	28,530	28,530	32,657
Revenue Total			25,824	26,874	28,530	28,530	32,657
Salaries & Wages							
10 10 000 510110 0000	Full-Time Exempt Wages		62,887	112,784	128,000	128,000	128,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages	2018: Estimate lower than budget due to staff turnover; 2019: New Facilities Mgr. Shadowing (\$10,000)	440,334	395,865	481,938	450,000	491,938
10 10 000 510125 0000	Overtime - Full-Time		22,574	18,434	32,000	32,000	32,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages		203,837	191,134	212,736	200,000	212,736
10 10 000 510130 0000	Part-Time Non-Exempt Wages	Naturalist Intern	-	-	-	-	8,200
10 10 000 510130 0000	Part-Time Non-Exempt Wages	Add'l "Park Ranger" position	-	-	-	-	10,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages	Add'l "Lake Ellyn Park Steward" position	-	-	-	-	7,200
10 10 000 510135 0000	Overtime - Part-Time		7,337	3,079	8,000	8,000	8,000
	Salaries & Wages		736,970	721,295	862,674	818,000	898,074
Contractual Labor							
10 10 000 520310 0000	Parking/Athletic Light Repair		20,544	10,882	10,000	10,000	10,000
	Contractual Labor		20,544	10,882	10,000	10,000	10,000
Contractual Services - Other							
10 10 000 521315 0000	Irrigation Repair		8,713	14,944	15,000	15,000	15,000
10 10 000 521600 0000	Contractual Services - Other	Add'l for Opening & Closing pools	50,550	55,012	76,000	76,000	86,000
10 10 000 521600 0000	Contractual Services - Other	Office 365 Subscription - moved from Admin budget	-	-	-	-	900
	Contractual Services - Other		59,262	69,956	91,000	91,000	101,900
Materials & Supplies							
10 10 000 530100 0000	Office Expense		2,949	1,590	1,500	1,500	1,500
10 10 000 530210 0000	Repair Equipment		31,501	38,054	35,000	35,000	35,000
10 10 000 530220 0000	Rental - Machinery		1,266	1,459	2,500	2,500	2,500
10 10 000 530250 0000	Uniforms		2,156	2,367	3,000	3,000	3,000
10 10 000 530300 0000	Supplies - Maintenance		24,170	25,614	22,000	22,000	17,000
10 10 000 530320 0000	Supplies - First Aid		751	657	1,000	1,000	1,000
10 10 000 530340 0000	Vehicle - Supplies & Repairs		17,307	15,681	22,000	22,000	22,000
10 10 000 530500 0000	Fuel & Oil-Vehicles		44,880	32,480	60,000	50,000	50,000
10 10 000 530600 0000	Chemicals & Paint		1,146	1,319	2,500	2,500	2,500
10 10 000 530615 0000	Lake Management Supplies		11,862	16,355	20,000	20,000	20,000
10 10 000 530620 0000	Road Salt & Ice		4,567	1,304	7,000	7,000	7,000
10 10 000 530900 0000	Misc. Supplies & Repairs		866	327	500	500	500
10 10 000 530907 0000	Special Events		-	-	-	-	10,000
	Materials & Supplies		143,421	137,208	177,000	167,000	172,000
Computer Soft/Hardware Equip.							
10 10 000 540700 0000	Computer/Technology Equipment	Miscellaneous	1,354	836	1,000	1,000	1,000
10 10 000 540700 0000	Computer/Technology Equipment	Annual Parks Inspection Software	-	-	-	-	3,500
	Computer Soft/Hardware Equip.		1,354	836	1,000	1,000	4,500

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Building & Landscaping							
10 10 000 550200 0000	Park Improvement - General		9,589	9,155	10,500	10,500	10,500
10 10 000 550220 0000	Vandalism Repair		13	624	1,500	1,500	1,500
10 10 000 550250 0000	Signage		2,627	1,834	5,000	5,000	5,000
10 10 000 550300 0000	Building Repair		11,795	16,359	12,000	12,000	17,000
10 10 000 550301 0000	Playground Maintenance		6,605	7,149	8,000	8,000	8,000
10 10 000 550400 0000	Seed, Fertilizer, & Sod		24,184	22,936	25,000	25,000	25,000
10 10 000 550500 0000	Stone, Sand, & Fill		2,553	5,364	5,000	5,000	5,000
10 10 000 550600 0000	Trees, Shrubs, & Flowers		8,044	7,462	12,500	12,500	12,500
10 10 000 550600 0000	Trees, Shrubs, & Flowers	Ornamental Mulch	-	-	-	-	5,000
10 10 000 550700 0000	Storm Damage Repairs		4,290	17,338	15,000	15,000	10,000
10 10 000 550800 0000	Ballfield Mix/Turf		9,734	4,883	7,000	7,000	7,000
10 10 000 550850 0000	Fencing		3,086	429	2,000	2,000	2,000
Building & Landscaping			82,519	93,533	103,500	103,500	108,500
Employment Expenses							
10 10 000 565100 0000	Employee Health Insurance		160,631	147,521	225,000	175,000	225,000
Employment Expenses			160,631	147,521	225,000	175,000	225,000
Utilities							
10 10 000 570300 0000	Telephone/Internet - Service		6,737	6,331	6,500	6,600	6,500
Utilities			6,737	6,331	6,500	6,600	6,500
Capital							
10 10 000 575300 0000	Maintenance Equipment		2,608	2,159	2,500	2,500	2,500
Capital			2,608	2,159	2,500	2,500	2,500
Miscellaneous Expenses							
10 10 000 585250 0000	Meetings Dues & Subscriptions		3,448	2,386	3,500	3,500	3,500
Miscellaneous Expenses			3,448	2,386	3,500	3,500	3,500
Expense Total			1,217,495	1,192,107	1,482,674	1,378,100	1,532,474
10	Parks Maintenance		(1,191,671)	(1,165,233)	(1,454,144)	(1,349,570)	(1,499,817)
10	Corporate Fund		76,053	234,081	(290,390)	(107,761)	(434,811)

2019 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 2018, \$1,500,000+ was transferred to the ARF. It is projected that an additional \$1,500,000+ will be transferred to the ARF in 2019. Also, within the Recreation Fund, there is approximately \$513,354 (as of 12/31/2017) '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.

2019 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 2019, staff is projecting indirect fees in excess of \$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 nearly \$340,000, or approximately \$8,000 higher than projected for 2018 (which doesn't include approximately an additional \$16,000 being transferred to other recreational facilities). 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 2018. 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 2019. Financial assistance expenses are projected to be \$34,000. On a yearly average, the Park District assists over 175 families and over 320 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 nine days, up 4 days from 2017. Unfortunately, once again, the weather was not conducive for outdoor skating for the majority of the ice-skating months. The budget reflects staffing and minor supplies for a three-month season of operation.

OTHER HIGHLIGHTS

- There is \$6,000 set aside in the Recreation Equipment account for anticipated 100 Year Anniversary expenses. Plans for the anniversary year will require additional expenditures such as parade float improvements and increased materials and supplies needed for the special events.
- The Marketing account will increase to \$90,000 (up from \$76,000 in 2018), which includes the cost of printing and delivering the three Seasonal Activity Guides. A majority of this increase reflects marketing 100 Year Anniversary events/initiatives (included 8-12 new events), as well as, an anticipated 10-20% increase in costs to produce the Activity Guides. The Marketing Department will continue to seek out and take advantage of free/low cost marketing, reciprocal advertising, and partnership/sponsorship opportunities.
- 2018 was another ambitious year for the Marketing Department. Each year, the department designs hundreds of pieces of collateral plus 296 pages in the 3 seasonal Activity Guides. In 2018, the Park District's social media accounts grew by over 20%, with over 3,300 likes on Facebook, over 1,000 followers on Instagram, and over 1,300 followers on Twitter. In addition, the Marketing Department oversees special event sponsorships/advertising, which should end the year at approximately \$17,935 (not including in-kind donations) or an over 40% increase.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 00	Recreation Fund Administration						
	Property Tax Receipts						
20 00 000 410120 0000	Recreation Tax Levy - CY	CPI increase shown in Recreation Levy (2.1%)	934,212	983,208	1,045,002	1,050,000	1,140,000
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,495	1,586	1,500	1,500	1,500
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	114,478	121,590	123,000	120,000	102,000
	Property Tax Receipts		1,050,184	1,106,383	1,169,502	1,171,500	1,243,500
	Other Taxes						
20 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an approximate 7% (SFY) reduction in PPRT	73,660	77,787	75,900	67,601	63,750
	Other Taxes		73,660	77,787	75,900	67,601	63,750
	Charges for Services						
20 00 000 420212 0000	Garden Plots		2,255	2,200	2,200	2,205	2,200
20 00 000 420213 0000	Memorial Tree & Bench Program		3,700	5,521	3,500	6,400	3,500
	Charges for Services		5,955	7,721	5,700	8,605	5,700
	Rentals						
20 00 000 430120 0000	Bandshell Rent		970	1,675	1,200	1,600	1,600
20 00 000 430160 0000	Field Rentals	District 87 Agreement - \$117,000 is the Dist 87 annual usage of GEPD amenities. \$59,000 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 \$58,000 is paid by District 87 for use of Newton Field Turf.	63,000	63,000	63,000	63,000	59,000
20 00 000 430160 0000	Field Rentals	\$58,000 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	58,000
20 00 000 430160 0000	Field Rentals	Private Rentals	50	270	-	-	-
	Rentals		118,020	118,945	118,200	118,600	118,600
	Concessions						
20 00 000 440400 0000	Concessions		2,200	-	1,600	2,000	2,000
	Concessions		2,200	-	1,600	2,000	2,000
	Interest Income						
20 00 000 450100 0000	Investment Income	IMET Distribution in 2018; unknown for 2019	14,604	45,500	20,000	50,000	35,000
	Interest Income		14,604	45,500	20,000	50,000	35,000
	Licenses & Permits						
20 00 000 460700 0000	Boat Permits		30	40	30	45	45
	Licenses & Permits		30	40	30	45	45
	Grants & Donations						
20 00 000 470230 0000	Scholarship Fund		8,017	4,234	5,000	6,000	6,000
20 00 000 470250 0000	Advertising & Sponsorships		650	12,150	8,000	17,000	14,000
	Grants & Donations		8,667	16,384	13,000	23,000	20,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Miscellaneous Income							
20 00 000 485950 0000	Miscellaneous Income		371	2,062	500	500	500
20 00 000 485950 0000	Miscellaneous Income	Unbilled ASFC Electric Usage expensed in 2017	-	-	-	101,725	-
Miscellaneous Income			371	2,062	500	102,225	500
Chargeback Revenue							
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	461,307	463,805	503,259	494,424	518,733
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Main Street	(75,000)	(75,000)	(75,000)	(75,000)	(80,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(60,000)	(60,000)	(60,000)	(60,000)	(65,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(11,074)	(30,069)	(28,521)	(28,521)	(34,832)
Chargeback Revenue			315,233	298,736	339,738	330,903	338,901
Revenue Total			1,588,924	1,673,559	1,744,170	1,874,479	1,827,996
Salaries & Wages							
20 00 000 510110 0000	Full-Time Exempt Wages		566,967	631,779	700,318	700,318	700,318
20 00 000 510130 0000	Part-Time Non-Exempt Wages		56,162	14,663	-	-	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Marketing Assistant/Interns	-	-	18,000	18,000	18,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Archivist	-	-	2,000	2,000	2,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Intern(s)	-	-	6,000	6,000	6,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Ice Skating Guards	-	-	1,000	500	1,000
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 510135 0000	Overtime - Part-Time		-	-	-	45	-
20 00 000 510900 0000	Merit Increase		-	-	-	-	40,813
Salaries & Wages			623,129	646,443	728,818	728,363	769,631
Contractual Services - Other							
20 00 000 521150 0000	Legal Publications	Legal notices, job postings	759	208	950	300	950
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA - offset by GL #430160	63,000	63,000	63,000	63,000	59,000
20 00 000 521400 0000	Office Equipment-Contractual		21,897	41,116	-	-	-
20 00 000 521400 0000	Office Equipment-Contractual	Postage Machine Lease	-	-	750	750	750
20 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	5,250	6,000
20 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd party IT support	-	-	7,000	3,500	7,000
20 00 000 521400 0000	Office Equipment-Contractual	IT Consultant (1), Misc (split between Corp & Rec)	-	-	14,857	14,857	2,500
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	-	8,205	31,230
20 00 000 521400 0000	Office Equipment-Contractual	Office 365 Subscription - moved to 521600 in 2019	-	-	3,000	1,500	-
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 Maint. Agreement (split Corp & Rec)	-	-	1,250	1,250	1,250
20 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	-	3,000	3,000
20 00 000 521520 0000	Copier Lease & Maintenance	Contract renewal 5/2019	9,926	6,448	9,000	7,500	9,900
20 00 000 521600 0000	Contractual Services - Other	Tech Support (phones, etc.) Website/domain renewal, On-Hold Message, Pest Control, surveys, misc. others	2,672	2,975	8,000	2,000	4,000
20 00 000 521600 0000	Contractual Services - Other	Online Employment Application Software	-	-	-	2,000	2,000
20 00 000 521600 0000	Contractual Services - Other	Monthly On-hold messages and domain fees	-	-	-	3,727	5,228
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	-	-	2,400
20 00 000 521630 0000	Police & Security Protection		1,500	1,500	1,500	1,500	1,500
20 00 000 521650 0000	Marketing		73,976	71,854	76,000	76,000	90,000
20 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead-will be transferring letterhead	1,261	1,911	3,500	3,500	3,500

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 00 000 521750 0000	Brochures		-	-	-	-	-
20 00 000 521800 0000	Postage	Postage for Machine & Misc. Postage supplies	4,132	3,689	4,200	4,000	4,200
	Contractual Services - Other		179,123	192,701	200,107	202,939	235,508
	Materials & Supplies						
20 00 000 530095 0000	Concessions		255	228	228	233	233
20 00 000 530100 0000	Office Expense		7,187	7,480	9,000	7,500	9,000
20 00 000 530200 0000	Rental & Repair Office Equip		41	248	850	200	850
20 00 000 530212 0000	Garden Plots		730	-	730	500	1,000
20 00 000 530213 0000	Memorial Tree & Bench Program		5,909	927	3,500	2,500	3,500
20 00 000 530250 0000	Uniforms		300	264	300	300	300
20 00 000 530450 0000	Video & Photography Expenses		268	293	300	305	900
20 00 000 530500 0000	Fuel & Oil-Vehicles		127	109	500	200	300
20 00 000 530900 0000	Misc. Supplies & Repairs		365	-	750	750	750
	Materials & Supplies		15,182	9,549	16,158	12,488	16,833
	Computer Soft/Hardware Equip.						
20 00 000 540550 0000	Software/Hardware Accessories	2018: Re-install fiber at Sunset	1,007	743	2,000	3,860	2,000
20 00 000 540700 0000	Computer/Technology Equipment	Defer PC replacements to 2019	10,531	7,391	8,000	3,000	13,000
	Computer Soft/Hardware Equip.		11,538	8,134	10,000	6,860	15,000
	Other Equipment						
20 00 000 541100 0000	Office Equipment		164	-	1,500	1,500	1,500
20 00 000 541250 0000	Recreational Equipment	Added 100-year expenses	1,290	2,771	3,000	2,800	6,000
	Other Equipment		1,454	2,771	4,500	4,300	7,500
	Employment Expenses						
20 00 000 565100 0000	Employee Health Insurance	Overall Budget Increase of 1.21%	123,579	128,989	140,500	140,500	150,000
20 00 000 565320 0000	FICA & Medicare Expense		186,218	193,639	202,000	207,000	212,000
20 00 000 565325 0000	IMRF Expense		130,790	140,245	137,000	135,000	115,000
	Employment Expenses		440,586	462,872	479,500	482,500	477,000
	Utilities						
20 00 000 570100 0000	Electricity		24,925	50,772	29,700	29,500	29,500
20 00 000 570300 0000	Telephone/Internet - Service		27,655	28,265	28,000	29,000	28,000
20 00 000 570400 0000	Water & Sewer Fees		24,832	44,441	30,750	30,000	30,600
	Utilities		77,412	123,478	88,450	88,500	88,100
	Miscellaneous Expenses						
20 00 000 585100 0000	Commissioners' Expense	5% increase in Granicus fees (Split between Corp & Rec)	6,376	3,632	6,062	3,000	3,150
20 00 000 585100 0000	Commissioners' Expense	Meet & Greets, Meeting Exp, misc. (Split between Corp & Rec)	-	-	-	2,500	2,500
20 00 000 585101 0000	Commissioners' - Training & Ed	Legal seminars, training, etc	-	55	500	500	500
20 00 000 585150 0000	Donations & Support	Condolences, donations, etc.	50	25	500	500	500
20 00 000 585175 0000	Advertising & Sponsorships	Offset by Revenue in 20-00-000-470250	-	12,950	5,000	17,000	14,000
20 00 000 585201 0000	Conference Expense - Staff		1,791	5,079	4,600	4,600	4,600
20 00 000 585202 0000	Continuing Education - Staff		1,272	701	1,000	1,000	1,000
20 00 000 585203 0000	Education Reimbursement -Staff		-	-	1,500	-	1,500
20 00 000 585250 0000	Meetings Dues & Subscriptions	IAPD, IPRA, NRPA, Chamber, Kiwanis, etc.	5,763	4,884	8,500	8,500	8,500
20 00 000 585270 0000	Employee Travel Reimbursement		1,905	2,216	2,600	2,600	2,600

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,458	1,706	2,000	2,000	2,000
20 00 000 585800 0000	Public Relations		771	786	750	750	750
20 00 000 585950 0000	Registration Processing Fees		142,375	152,425	154,230	157,000	163,100
20 00 000 585980 0000	Scholarship		37,404	29,880	34,000	34,000	34,000
20 00 000 585985 0000	Board/Employee Discount		7,114	7,183	8,000	8,000	8,000
20 00 000 585990 0000	Contingency		5,903	224	6,000	3,000	6,000
	Miscellaneous Expenses		212,181	221,743	235,242	244,950	252,700
	Transfers Out						
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	700,000	950,000	1,400,000	1,400,000	1,200,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	64,853	66,978	66,978	66,978	72,688
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	26,874	28,530	28,530	32,657
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	58,000
	Transfers Out		913,677	1,166,852	1,618,508	1,618,508	1,432,345
	Expense Total		2,474,283	2,834,542	3,381,283	3,389,408	3,294,617
00	Administration		(885,359)	(1,160,983)	(1,637,112)	(1,514,929)	(1,466,621)

2019 Budget Highlights

RECREATION FUND - PROGRAMS



- Projected to end FY2018 with a net surplus of \$957,685. The proposed 2019 Budget is projected to end the year with a net surplus of over \$944,000. 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 2019 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 2019, an increase of approximately \$35,000 from FY2018. This budgeted amount is reflected as revenue in the recreation administration section of the budget. An increase in the fees for ActiveNet Registrations and field maintenance were added to the 2019 indirect expenses calculated for every program.
- 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 \$580,000 in 2018 and proposed to net more than \$595,000 in 2019. Over \$125,000 of net revenue is generated from the numerous Soccer programs and over \$115,000 of net revenue is generated from the Youth Baseball and Girls Softball programs throughout the year. Participation numbers continue to show some growth in Youth Basketball, House Soccer, Rugby, Youth Basketball, Boys Lacrosse, Tennis, Gymnastics, Martial Arts and the various preschool sports. Slight decreases in the Girls Field Hockey and Football enrollment numbers which is reflected in the net revenue. The GBW/GBS/Spartan summer camps exceeded 3,000 participants in 2018. Net revenues from tournament/field

2019 Budget Highlights

RECREATION FUND - PROGRAMS

rentals increased 33% to \$23,000. The upcoming 2019 budget reflects new and expanded programs including: additional high school basketball leagues, Monday Miles running program, Midwest FC Travel Soccer, girls lacrosse, specialty sports clinics and the expanded flag football program.

- o The General Recreation program area is the second largest net revenue generated in the Park District with projected net revenues in excess of \$319,000 in 2018 and approximately \$310,000 proposed for 2019. The largest program in this area is the year- round Preschool education program, projected to net \$99,626 which is lower than originally budgeted, but \$25,000 increase from last year. Overall enrollment in the 2+ through 4-year old programs are consistent with previous years. Enrollment in the Kindergarten Enrichment classes decreased for the first time this year. Summer camps had an excellent year of enrollment, most notably, Camp Caravan. The program enrollment was significantly higher than years past, resulting in an estimated net revenue increase of \$47,000 higher than budget and actual from 2017. Over 324 campers were enrolled in 2018 reflecting an increase of 100 campers from 2017.
- o Arts and Crafts, dance and senior programs continue to remain steady in most areas. Some of larger programs in these areas include: dance, nature programs, and contractual programs such as Cool Science, Bricks for Kidz, B#Sharp Piano Lessons and various parent/tot classes. Plans for increased trips with the Park District bus and additional co-operative classes with other park districts are being planned again for 2019.
- o Special events remain some of the District's most popular activities and encompass the District's smallest budgets. The free events that are offered to the public including Poochpalooza, 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 limited budget. Staff works to secure sponsorships to offset expenses. Several new special events have been planned for 2019 in honor of the Park District's 100 Year Anniversary, including Lunar Eclipse viewing at the Boathouse, Winter Gym Jam at Ackerman SFC, Pop-Up events, and many more. Expenses for the new events are reflected in this budget area.

2019 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	\$ 3.00
\$100.00 - \$199.99	\$ 5.00
\$200.00 - \$499.99	\$ 10.00
\$500.00 +	\$ 17.50

# 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
\$6.25			\$ -

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	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1101	Adult Softball		5,725	6,550	6,550	5,850	5,850
20 21 000 515500 1101	Adult Softball		(1,190)	(1,553)	(1,015)	(785)	(870)
20 21 000 525500 1101	Adult Softball		(2,338)	(2,496)	(2,750)	(2,291)	(2,369)
20 21 000 535500 1101	Adult Softball		(170)	(342)	(320)	(300)	(360)
20 21 000 595500 1101	Adult Softball		(1,292)	(2,064)	(1,292)	(1,292)	(1,293)
	1101 Total		735	96	1,173	1,182	958
20 21 000 425100 1102	Adult Fall Softball		4,800	4,800	4,800	2,600	3,900
20 21 000 515500 1102	Adult Fall Softball		(269)	-	(653)	(400)	(551)
20 21 000 525500 1102	Adult Fall Softball		(1,675)	(1,585)	(1,830)	(1,125)	(1,501)
20 21 000 535500 1102	Adult Fall Softball		(170)	(342)	(250)	(300)	(180)
20 21 000 595500 1102	Adult Fall Softball		(1,208)	(1,698)	(1,208)	(604)	(969)
	1102 Total		1,479	1,175	859	171	699
20 21 000 425100 1105	Adult Kickball Leagues		-	-	-	-	6,000
20 21 000 515500 1105	Adult Kickball Leagues		-	-	-	-	(480)
20 21 000 525500 1105	Adult Kickball Leagues		-	-	-	-	(1,000)
20 21 000 535500 1105	Adult Kickball Leagues		-	-	-	-	-
20 21 000 595500 1105	Adult Kickball Leagues		-	-	-	-	(587)
	1105 Total		-	-	-	-	3,933
20 21 000 425100 1111	Girl's Softball		53,742	62,186	71,065	82,000	76,990
20 21 000 515500 1111	Girl's Softball		(65)	(323)	(2,500)	(590)	(2,500)
20 21 000 525500 1111	Girl's Softball		(11,622)	(12,952)	(13,303)	(13,411)	(15,046)
20 21 000 535500 1111	Girl's Softball		(16,607)	(16,675)	(23,198)	(33,091)	(24,398)
20 21 000 595500 1111	Girl's Softball		(10,088)	(12,548)	(14,563)	(14,563)	(15,555)
	1111 Total		15,360	19,688	17,501	20,345	19,491
20 21 000 425100 1112	Girl's Traveling Softball		45,501	59,746	45,900	70,247	65,700
20 21 000 515500 1112	Girl's Traveling Softball		(168)	-	(1,500)	-	(1,500)
20 21 000 525500 1112	Girl's Traveling Softball		(27,440)	(32,649)	(24,555)	(45,652)	(37,274)
20 21 000 535500 1112	Girl's Traveling Softball		(2,326)	(3,504)	(2,000)	(3,424)	(3,300)
20 21 000 595500 1112	Girl's Traveling Softball		(6,308)	(6,370)	(6,478)	(6,478)	(7,201)
	1112 Total		9,260	17,224	11,367	14,693	16,425
20 21 000 425100 1113	Girl's Softball Tournament		18,049	24,079	29,850	24,200	29,850
20 21 000 515500 1113	Girl's Softball Tournament		(2,973)	(4,893)	(3,600)	(3,840)	(3,600)
20 21 000 525500 1113	Girl's Softball Tournament		(7,075)	(9,817)	(9,532)	(10,262)	(9,531)
20 21 000 535500 1113	Girl's Softball Tournament		(705)	(4,188)	(10,687)	(4,067)	(10,614)
20 21 000 595500 1113	Girl's Softball Tournament		(5,182)	(5,182)	(6,031)	(6,031)	(6,105)
	1113 Total		2,115	-	-	-	-
20 21 000 525500 1114	GEGSA Tournament Concessions		-	-	-	-	-
	1114 Total		-	-	-	-	-
20 21 000 425100 1115	Pitching Clinic		4,200	4,283	3,200	3,600	3,840
20 21 000 515500 1115	Pitching Clinic		(2,718)	(3,024)	(2,400)	(2,520)	(2,880)
20 21 000 595500 1115	Pitching Clinic		(447)	(460)	(460)	(460)	(631)
	1115 Total		1,035	799	340	620	329
20 21 000 425100 1116	GEGSA Fundraising		1,206	2,012	2,500	18,134	15,000
20 21 000 525500 1116	GEGSA Fundraising		-	-	(2,125)	(12,895)	(12,500)
20 21 000 535500 1116	GEGSA Fundraising		(1,206)	(2,012)	(375)	(2,171)	(2,500)
	1116 Total		-	-	-	3,068	-
20 21 000 425100 1120	House Soccer		109,922	126,088	122,100	133,142	128,000
20 21 000 515500 1120	House Soccer		(1,411)	(765)	(1,440)	(1,500)	(1,200)
20 21 000 525500 1120	House Soccer		(18,545)	(16,043)	(27,952)	(21,000)	(18,076)
20 21 000 535500 1120	House Soccer		(31,485)	(28,035)	(19,260)	(31,000)	(19,150)
20 21 000 595500 1120	House Soccer		(25,017)	(26,055)	(25,247)	(25,247)	(26,957)
	1120 Total		33,464	55,189	48,201	54,395	62,617

Program Summary Report

Athletics

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1121	Indoor Soccer Leagues		129,326	96,755	136,800	82,736	124,100
20 21 000 515500 1121	Indoor Soccer Leagues		(4,073)	(4,632)	(6,300)	(3,384)	(6,300)
20 21 000 525500 1121	Indoor Soccer Leagues		(88,308)	(66,766)	(92,146)	(61,563)	(92,146)
20 21 000 535500 1121	Indoor Soccer Leagues		(1,879)	(1,146)	(1,890)	(781)	(950)
1121 Total			35,066	24,211	36,464	17,008	24,704
20 21 000 425100 1123	Midwest FC Travel Soccer		-	-	-	20,000	68,650
20 21 000 525500 1123	Midwest FC Travel Soccer		-	-	-	(11,523)	(55,021)
20 21 000 535500 1123	Midwest FC Travel Soccer		-	-	-	(1,000)	(3,000)
20 21 000 595500 1123	Midwest FC Travel Soccer		-	-	-	-	(2,836)
1123 Total			-	-	-	7,477	7,794
20 21 000 425100 1124	Lakers Academy		-	-	-	7,625	14,800
20 21 000 525500 1124	Lakers Academy		-	-	-	(4,809)	(11,824)
1124 Total			-	-	-	2,816	2,976
20 21 000 425100 1125	Lakers Soccer Tournament		86,648	81,825	100,750	92,000	96,900
20 21 000 515500 1125	Lakers Soccer Tournament		(1,850)	(964)	(2,880)	(2,880)	(2,880)
20 21 000 525500 1125	Lakers Soccer Tournament		(52,594)	(42,276)	(75,896)	(53,050)	(53,050)
20 21 000 535500 1125	Lakers Soccer Tournament		(18,962)	(18,819)	(10,050)	(13,250)	(13,250)
20 21 000 595500 1125	Lakers Soccer Tournament		(10,895)	(10,892)	(11,924)	(11,924)	(11,677)
1125 Total			2,347	8,873	-	10,896	16,043
20 21 000 425100 1126	Future Pros		37,619	47,152	42,675	40,000	41,100
20 21 000 525500 1126	Future Pros		(33,582)	(33,544)	(29,873)	(31,500)	(28,770)
20 21 000 595500 1126	Future Pros		(5,491)	(4,855)	(6,401)	(6,401)	(6,500)
1126 Total			(1,454)	8,753	6,401	2,099	5,830
20 21 000 425100 1127	GE Lakers Futbol Club		435,101	317,262	431,020	350,000	382,700
20 21 000 515500 1127	GE Lakers Futbol Club		(2,588)	(1,963)	(3,000)	(2,060)	(3,000)
20 21 000 525500 1127	GE Lakers Futbol Club		(341,293)	(279,778)	(340,613)	(265,000)	(293,917)
20 21 000 535500 1127	GE Lakers Futbol Club		(9,052)	(4,458)	(11,600)	(11,000)	(11,725)
20 21 000 595500 1127	GE Lakers Futbol Club		(38,907)	(22,758)	(22,758)	(22,758)	(17,858)
1127 Total			43,261	8,306	53,049	49,182	56,200
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise		-	10,820	-	10,000	-
20 21 000 525500 1128	GE Lakers Sponsor/Fundraise		-	-	-	(4,000)	-
20 21 000 535500 1128	GE Lakers Sponsor/Fundraise		-	-	-	(6,000)	-
1128 Total			-	10,820	-	-	-
20 21 000 425100 1130	Tournament		35,921	25,375	40,000	40,848	40,000
20 21 000 515500 1130	Tournament		(9,950)	(3,990)	(10,000)	(6,580)	(10,000)
20 21 000 525500 1130	Tournament		(2,196)	(1,452)	(8,000)	(2,005)	(5,000)
20 21 000 535500 1130	Tournament		(2,728)	(2,703)	(3,000)	(9,000)	(6,000)
1130 Total			21,047	17,230	19,000	23,263	19,000
20 21 000 425100 1140	Men's Basketball		11,970	12,765	17,125	15,000	16,925
20 21 000 515500 1140	Men's Basketball		(1,184)	(1,492)	(1,885)	(2,600)	(2,465)
20 21 000 525500 1140	Men's Basketball		(5,553)	(5,995)	(8,430)	(7,200)	(8,164)
20 21 000 535500 1140	Men's Basketball		-	-	(50)	(50)	(100)
20 21 000 595500 1140	Men's Basketball		(2,429)	(2,501)	(3,124)	(3,124)	(2,047)
1140 Total			2,805	2,777	3,636	2,026	4,149
20 21 000 425100 1141	Youth Basketball		70,109	80,912	82,800	92,000	87,600
20 21 000 515500 1141	Youth Basketball		(10,846)	(10,340)	(11,080)	(11,700)	(12,000)
20 21 000 525500 1141	Youth Basketball		(12,832)	(14,031)	(14,340)	(17,852)	(19,515)
20 21 000 535500 1141	Youth Basketball		(11,217)	(12,233)	(12,730)	(15,500)	(13,880)
20 21 000 595500 1141	Youth Basketball		(14,703)	(14,780)	(17,665)	(17,665)	(17,858)
1141 Total			20,511	29,527	26,985	29,283	24,347

Program Summary Report

Athletics

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1143	Champions Basketball		-	-	15,520	10,200	13,120
20 21 000 525500 1143	Champions Basketball		-	-	(10,864)	(7,200)	(9,814)
20 21 000 595500 1143	Champions Basketball		-	-	(950)	(950)	(968)
1143 Total			-	-	3,706	2,050	2,338
20 21 000 425100 1144	Basketball Camps		21,032	28,390	18,620	19,400	21,000
20 21 000 515500 1144	Basketball Camps		(11,573)	(11,295)	(10,585)	(12,369)	(11,885)
20 21 000 535500 1144	Basketball Camps		(797)	(673)	(1,750)	(563)	(1,750)
20 21 000 595500 1144	Basketball Camps		(2,055)	(2,525)	(1,517)	(1,517)	(2,115)
1144 Total			6,608	13,897	4,768	4,951	5,250
20 21 000 425100 1145	GBW Summer Camps		186,023	184,045	185,000	187,500	190,000
20 21 000 515500 1145	GBW Summer Camps		(121,592)	(116,967)	(125,000)	(113,783)	(125,000)
20 21 000 525500 1145	GBW Summer Camps		(25,727)	(31,639)	(26,250)	(39,313)	(30,500)
20 21 000 535500 1145	GBW Summer Camps		(5,338)	(4,453)	(6,000)	(6,279)	(6,000)
20 21 000 595500 1145	GBW Summer Camps		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
1145 Total			32,367	29,985	26,750	27,125	27,500
20 21 000 425100 1146	GBS Summer Camps		96,991	80,666	85,000	79,294	85,000
20 21 000 515500 1146	GBS Summer Camps		(54,431)	(47,493)	(50,000)	(30,272)	(50,000)
20 21 000 525500 1146	GBS Summer Camps		(24,855)	(16,823)	(19,000)	(34,699)	(17,250)
20 21 000 535500 1146	GBS Summer Camps		(3,446)	(3,286)	(5,000)	(2,402)	(5,000)
20 21 000 595500 1146	GBS Summer Camps		(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
1146 Total			13,258	12,063	10,000	10,921	11,750
20 21 000 425100 1148	Sports Clinics		1,552	4,845	-	6,490	6,531
20 21 000 525500 1148	Sports Clinics		-	-	-	(4,597)	(4,898)
20 21 000 595500 1148	Sports Clinics		-	-	-	-	(478)
1148 Total			1,552	4,845	-	1,893	1,155
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		5,326	1,213	11,145	17,305	12,970
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		-	-	(10,945)	(200)	(1,260)
20 21 000 535500 1149	Golden Eagle Cheer Fundraising		(5,326)	(1,213)	(200)	(650)	(11,710)
1149 Total			-	-	-	16,455	-
20 21 000 425100 1155	Fencing		-	-	3,780	3,200	4,140
20 21 000 525500 1155	Fencing		-	-	(2,394)	(2,100)	(2,898)
20 21 000 595500 1155	Fencing		-	-	(429)	(429)	(521)
1155 Total			-	-	957	671	721
20 21 000 425100 1160	Football Fundraising		16,879	2,154	15,000	7,500	7,500
20 21 000 525500 1160	Football Fundraising		(4,300)	(33)	(2,500)	-	-
20 21 000 535500 1160	Football Fundraising		(1,593)	(2,121)	(6,500)	(7,500)	(7,500)
1160 Total			10,986	-	6,000	-	-
20 21 000 425100 1161	Football Youth Tackle		99,361	78,754	100,000	75,000	75,925
20 21 000 525500 1161	Football Youth Tackle		(33,946)	(12,134)	(9,850)	(13,399)	(12,935)
20 21 000 535500 1161	Football Youth Tackle		(35,523)	(25,793)	(55,545)	(33,122)	(33,524)
20 21 000 595500 1161	Football Youth Tackle		(16,038)	(16,289)	(14,491)	(9,729)	(10,486)
1161 Total			13,854	24,537	20,114	18,750	18,980
20 21 000 425100 1162	Golden Eagles Jamboree		4,358	3,938	8,000	3,046	3,500
20 21 000 525500 1162	Golden Eagles Jamboree		(1,456)	(1,290)	(3,564)	(770)	(1,000)
20 21 000 535500 1162	Golden Eagles Jamboree		(2,116)	(1,862)	(3,650)	(1,883)	(1,996)
20 21 000 595500 1162	Golden Eagles Jamboree		(786)	(786)	(786)	(393)	(504)
1162 Total			-	-	-	-	-
20 21 000 425100 1163	Golden Eagles Concession		2,006	1,513	6,000	3,000	3,000
20 21 000 525500 1163	Golden Eagles Concession		(255)	(228)	(3,000)	(1,500)	(1,500)
20 21 000 535500 1163	Golden Eagles Concession		(1,751)	(1,285)	(3,000)	(1,500)	(1,500)
1163 Total			-	-	-	-	-

Program Summary Report

Athletics

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1164	Eagle Wear		1,466	176	3,000	-	-
20 21 000 525500 1164	Eagle Wear		-	-	(1,000)	-	-
20 21 000 535500 1164	Eagle Wear		(1,466)	(176)	(2,000)	-	-
1164 Total			-	-	-	-	-
20 21 000 425100 1170	Youth Gymnastics		127,561	131,574	120,000	130,500	127,000
20 21 000 515500 1170	Youth Gymnastics		(47,132)	(55,812)	(42,000)	(42,900)	(45,000)
20 21 000 525500 1170	Youth Gymnastics		(10,017)	(1,997)	(1,000)	-	-
20 21 000 535500 1170	Youth Gymnastics		(10,313)	(11,999)	(5,000)	(4,500)	(5,000)
20 21 000 595500 1170	Youth Gymnastics		(16,239)	(16,587)	(21,568)	(21,568)	(21,141)
1170 Total			43,859	45,179	50,432	61,532	55,859
20 21 000 425100 1171	Girl's Field Hockey		60,351	71,039	59,520	42,000	43,545
20 21 000 515500 1171	Girl's Field Hockey		(16,341)	(16,558)	(16,425)	(11,000)	(12,224)
20 21 000 525500 1171	Girl's Field Hockey		(3,499)	(9,706)	(3,450)	(2,000)	(1,950)
20 21 000 535500 1171	Girl's Field Hockey		(7,214)	(7,699)	(7,735)	(3,500)	(3,151)
20 21 000 595500 1171	Girl's Field Hockey		(16,277)	(16,325)	(16,416)	(16,416)	(15,458)
1171 Total			17,020	20,749	15,494	9,084	10,762
20 21 000 425100 1172	Boy's Lacrosse		89,533	78,286	84,150	96,000	92,575
20 21 000 515500 1172	Boy's Lacrosse		(11,601)	(7,541)	(11,500)	(13,200)	(14,470)
20 21 000 525500 1172	Boy's Lacrosse		(26,767)	(19,693)	(20,875)	(22,350)	(21,575)
20 21 000 535500 1172	Boy's Lacrosse		(28,074)	(23,445)	(22,065)	(27,360)	(22,394)
20 21 000 595500 1172	Boy's Lacrosse		(10,528)	(7,477)	(9,090)	(9,090)	(11,240)
1172 Total			12,563	20,131	20,620	24,000	22,896
20 21 000 425100 1173	Boy's Lacrosse Fundraising		9,184	662	11,100	17,973	15,000
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	(10,572)	(16,978)	(14,000)
20 21 000 535500 1173	Boy's Lacrosse Fundraising		-	(662)	(528)	(995)	(1,000)
1173 Total			9,184	-	-	-	-
20 21 000 425100 1174	Girl's Lacrosse		8,140	7,632	9,020	10,000	9,620
20 21 000 525500 1174	Girl's Lacrosse		(7,403)	(6,247)	(5,880)	(7,000)	(6,765)
20 21 000 595500 1174	Girl's Lacrosse		(2,220)	(1,126)	(956)	(956)	(908)
1174 Total			(1,483)	259	2,184	2,044	1,947
20 21 000 425100 1176	British Challenger Soccer		14,399	12,526	12,025	9,555	9,525
20 21 000 525500 1176	British Challenger Soccer		(10,664)	(9,532)	(8,417)	(6,668)	(6,668)
20 21 000 595500 1176	British Challenger Soccer		(1,123)	(1,461)	(601)	(601)	(601)
1176 Total			2,613	1,533	3,007	2,286	2,256
20 21 000 425100 1177	Field Hockey Sponsorship/Fundr		-	1,504	-	1,416	-
1177 Total			-	1,504	-	1,416	-
20 21 000 425100 1181	Clay Court Tennis		2,046	1,855	1,760	1,420	1,650
20 21 000 535500 1181	Clay Court Tennis		(555)	(101)	(600)	(135)	(600)
20 21 000 595500 1181	Clay Court Tennis		(450)	(660)	(600)	(600)	(529)
1181 Total			1,041	1,093	560	685	521
20 21 000 425100 1182	Tennis Lessons		56,031	75,646	75,000	77,550	80,000
20 21 000 515500 1182	Tennis Lessons		(38,534)	(52,533)	(52,700)	(55,000)	(55,000)
20 21 000 525500 1182	Tennis Lessons		-	(255)	-	(106)	-
20 21 000 535500 1182	Tennis Lessons		(5,123)	(2,841)	(2,800)	(5,000)	(5,000)
20 21 000 595500 1182	Tennis Lessons		(4,730)	(5,153)	(5,153)	(5,513)	(6,166)
1182 Total			7,643	14,864	14,347	11,931	13,834
20 21 000 425100 1195	Teen Events & Trips		1,084	2,486	2,000	-	-
20 21 000 525500 1195	Teen Events & Trips		(2,080)	(3,230)	(1,200)	(480)	-
20 21 000 595500 1195	Teen Events & Trips		(366)	(352)	(353)	-	-
1195 Total			(1,362)	(1,096)	447	(480)	-

Program Summary Report

Athletics

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1201	Freedom 4		22,860	20,678	20,000	23,531	25,000
20 21 000 515500 1201	Freedom 4		-	-	-	-	-
20 21 000 525500 1201	Freedom 4		(3,292)	(3,325)	(2,700)	(2,800)	(3,000)
20 21 000 535500 1201	Freedom 4		(7,225)	(6,308)	(7,000)	(6,700)	(7,000)
20 21 000 595500 1201	Freedom 4		(2,500)	(2,264)	(2,264)	(2,300)	(2,400)
	1201 Total		9,843	8,782	8,036	11,731	12,600
20 21 000 425100 1211	Ice Skating Lessons		37,330	31,829	35,000	31,441	35,000
20 21 000 525500 1211	Ice Skating Lessons		(28,268)	(19,342)	(28,000)	(25,645)	(28,000)
20 21 000 595500 1211	Ice Skating Lessons		(1,454)	(1,454)	(1,912)	(1,912)	(2,212)
	1211 Total		7,608	11,032	5,088	3,884	4,788
20 21 000 425100 1222	Lightning Running Club		5,430	3,630	3,975	4,100	3,295
20 21 000 525500 1222	Lightning Running Club		-	(1,106)	(1,070)	(1,050)	(782)
20 21 000 535500 1222	Lightning Running Club		(3,010)	(706)	(1,147)	(1,000)	(962)
20 21 000 595500 1222	Lightning Running Club		(659)	(855)	(768)	(768)	(742)
	1222 Total		1,761	963	990	1,282	809
20 21 000 425100 1230	Power/Co Rec Volleyball		1,920	8,799	14,380	23,500	19,715
20 21 000 515500 1230	Power/Co Rec Volleyball		-	-	(1,910)	(700)	(832)
20 21 000 525500 1230	Power/Co Rec Volleyball		(1,176)	(6,923)	(3,462)	(9,800)	(8,388)
20 21 000 535500 1230	Power/Co Rec Volleyball		-	-	(1,720)	(1,500)	(1,880)
20 21 000 595500 1230	Power/Co Rec Volleyball		(406)	(1,295)	(2,118)	(2,118)	(3,759)
	1230 Total		338	582	5,170	9,382	4,856
20 21 000 425100 1232	Baseball House League		139,710	151,909	151,115	169,445	175,355
20 21 000 525500 1232	Baseball House League		(39,882)	(37,805)	(27,439)	(25,530)	(31,048)
20 21 000 535500 1232	Baseball House League		(46,919)	(41,733)	(53,383)	(67,500)	(62,344)
20 21 000 595500 1232	Baseball House League		(30,968)	(32,490)	(34,054)	(34,054)	(38,124)
	1232 Total		21,941	39,882	36,239	42,361	43,839
20 21 000 425100 1233	Baseball Travel League		117,490	112,226	151,800	144,440	140,400
20 21 000 525500 1233	Baseball Travel League		(67,039)	(62,477)	(82,105)	(88,298)	(88,922)
20 21 000 535500 1233	Baseball Travel League		(1,647)	(3,090)	(2,475)	(4,869)	(2,420)
20 21 000 595500 1233	Baseball Travel League		(12,021)	(12,103)	(15,163)	(15,163)	(14,416)
	1233 Total		36,783	34,556	52,057	36,110	34,642
20 21 000 425100 1234	Baseball Fundraising		10,267	4,746	35,000	27,018	35,000
20 21 000 525500 1234	Baseball Fundraising		(3,866)	(1,588)	(25,000)	(24,485)	(21,664)
20 21 000 535500 1234	Baseball Fundraising		(6,401)	(3,159)	(10,000)	(2,533)	(13,336)
	1234 Total		-	-	-	-	-
20 21 000 425100 1235	Baseball Tournament		19,790	12,700	21,000	17,250	21,000
20 21 000 525500 1235	Baseball Tournament		(7,105)	(7,106)	(11,931)	(10,384)	(11,869)
20 21 000 535500 1235	Baseball Tournament		(3,121)	(1,607)	(5,006)	(2,803)	(5,006)
20 21 000 595500 1235	Baseball Tournament		(3,988)	(3,988)	(4,063)	(4,063)	(4,125)
	1235 Total		5,576	-	-	0	-
20 21 000 425100 1236	Baseball Concessions		20,099	11,508	13,000	11,691	13,000
20 21 000 515500 1236	Baseball Concessions		(6,652)	(2,069)	(2,500)	(2,974)	(3,000)
20 21 000 525500 1236	Baseball Concessions		(973)	(396)	(1,000)	(613)	(1,000)
20 21 000 535500 1236	Baseball Concessions		(12,475)	(9,043)	(9,500)	(8,104)	(9,000)
	1236 Total		-	-	-	-	-
20 21 000 425100 1241	Golden Eagles Cheerleading		35,552	50,020	34,461	31,639	36,120
20 21 000 525500 1241	Golden Eagles Cheerleading		(9,039)	(20,474)	(5,250)	(11,500)	(6,048)
20 21 000 535500 1241	Golden Eagles Cheerleading		(14,650)	(16,467)	(16,141)	(24,000)	(15,230)
20 21 000 595500 1241	Golden Eagles Cheerleading		(4,776)	(4,298)	(4,684)	(4,684)	(5,983)
	1241 Total		7,086	8,781	8,386	(8,545)	8,859

Program Summary Report

Athletics

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 21 000 425100 1259	Fishing Derby		425	530	400	515	450
20 21 000 535500 1259	Fishing Derby		(186)	(222)	(132)	(317)	(182)
20 21 000 595500 1259	Fishing Derby		(215)	(166)	(156)	(156)	(157)
	1259 Total		24	142	112	42	111
20 21 000 425100 1261	All-Star Sports		86,659	109,182	94,528	110,000	100,744
20 21 000 525500 1261	All-Star Sports		(50,560)	(61,393)	(47,685)	(55,000)	(52,814)
20 21 000 535500 1261	All-Star Sports		(400)	(143)	(100)	(100)	(50)
20 21 000 595500 1261	All-Star Sports		(17,325)	(23,036)	(23,087)	(23,087)	(23,184)
	1261 Total		18,374	24,611	23,656	31,813	24,696
20 21 000 425100 1275	Illinois Shotokan Karate		50,130	51,891	45,530	51,800	55,000
20 21 000 525500 1275	Illinois Shotokan Karate		(36,979)	(38,755)	(33,611)	(39,000)	(41,250)
20 21 000 595500 1275	Illinois Shotokan Karate		(6,512)	(5,213)	(4,251)	(4,251)	(4,286)
	1275 Total		6,639	7,923	7,668	8,549	9,464
20 21 000 425100 1278	White Sox Clinics/Camps		6,724	18,470	18,450	18,430	18,450
20 21 000 525500 1278	White Sox Clinics/Camps		(4,144)	(14,287)	(14,760)	(12,594)	(13,837)
20 21 000 595500 1278	White Sox Clinics/Camps		-	-	-	-	(1,077)
	1278 Total		2,580	4,183	3,690	5,836	3,537
20 21 000 425100 1280	Rugby		8,550	17,391	16,300	16,395	17,550
20 21 000 525500 1280	Rugby		(2,999)	(3,537)	(3,403)	(4,424)	(3,706)
20 21 000 535500 1280	Rugby		(1,760)	(6,173)	(5,205)	(8,089)	(5,205)
20 21 000 595500 1280	Rugby		-	(3,941)	(3,941)	(3,941)	(4,388)
	1280 Total		3,791	3,739	3,751	(59)	4,251
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		647	-	-	9,505	5,000
20 21 000 525500 1281	Rugby Sponsorship/Fundraising		-	-	-	(4,427)	(2,500)
20 21 000 535500 1281	Rugby Sponsorship/Fundraising		(647)	133	(1,500)	(919)	(2,500)
	1281 Total		-	133	(1,500)	4,159	-
20 21 000 425100 1285	Skateboarding		-	-	1,455	3,000	2,135
20 21 000 525500 1285	Skateboarding		-	-	(1,020)	(2,100)	(1,500)
20 21 000 595500 1285	Skateboarding		-	-	(220)	(220)	(264)
	1285 Total		-	-	215	680	371
	Grand Total		479,078	550,342	557,920	581,063	594,086

Program Summary Report

Arts & Crafts

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 22 000 425100 2301	Theatre/Foreign Language/Horse		18,740	12,252	12,000	11,000	11,500
20 22 000 525500 2301	Theatre/Foreign Language/Horse		(14,073)	(9,059)	(6,500)	(7,055)	(7,800)
20 22 000 595500 2301	Theatre/Foreign Language/Horse		(1,874)	(2,361)	(2,362)	(2,362)	(2,369)
	2301 Total		2,793	832	3,138	1,583	1,331
20 22 000 425100 2305	Cooking Classes		(30)	-	-	-	-
	2305 Total		(30)	-	-	-	-
20 22 000 425100 2310	Bowling/Magic/Manners		6,600	12,511	7,000	15,600	14,000
20 22 000 515500 2310	Bowling/Magic/Manners		(315)	(5,146)	(1,000)	(3,200)	(3,000)
20 22 000 525500 2310	Bowling/Magic/Manners		(4,326)	(4,123)	(3,500)	(8,300)	(7,000)
20 22 000 595500 2310	Bowling/Magic/Manners		(460)	(561)	(560)	(560)	(1,079)
	2310 Total		1,499	2,682	1,940	3,540	2,921
20 22 000 425100 2311	Early Childhood General		18,008	20,251	13,705	30,000	19,076
20 22 000 525500 2311	Early Childhood General		(13,015)	(10,996)	(7,485)	(17,063)	(10,790)
20 22 000 595500 2311	Early Childhood General		(2,233)	(3,343)	(3,474)	(3,474)	(3,549)
	2311 Total		2,760	5,912	2,746	9,463	4,737
20 22 000 425100 2314	Cooking		625	15,302	10,000	21,500	19,000
20 22 000 525500 2314	Cooking		(480)	(11,918)	(7,000)	(15,000)	(13,000)
20 22 000 595500 2314	Cooking		(402)	(337)	(393)	(393)	(1,356)
	2314 Total		(257)	3,047	2,607	6,107	4,644
20 22 000 425100 2315	Young Rembrandts		6,195	6,203	6,300	5,300	5,000
20 22 000 525500 2315	Young Rembrandts		(4,463)	(4,485)	(3,800)	(3,200)	(2,900)
20 22 000 595500 2315	Young Rembrandts		(1,070)	(1,130)	(1,131)	(1,131)	(1,105)
	2315 Total		663	588	1,369	969	995
20 22 000 425100 2331	Kid Rock		11,371	8,665	8,500	10,200	10,000
20 22 000 525500 2331	Kid Rock		(8,542)	(6,496)	(4,700)	(7,484)	(7,000)
20 22 000 595500 2331	Kid Rock		(1,220)	(1,178)	(1,121)	(1,121)	(1,206)
	2331 Total		1,609	991	2,679	1,595	1,794
20 22 000 425100 2350	Cool Science		9,222	7,698	9,500	13,000	14,000
20 22 000 525500 2350	Cool Science		(7,012)	(5,099)	(5,200)	(9,800)	(10,000)
20 22 000 595500 2350	Cool Science		(1,099)	(1,882)	(1,872)	(1,872)	(2,541)
	2350 Total		1,111	717	2,428	1,328	1,459
20 22 000 425100 2351	Music & Movement		3,425	4,915	4,000	5,500	5,000
20 22 000 525500 2351	Music & Movement		(2,401)	(3,381)	(2,000)	(3,700)	(3,200)
20 22 000 595500 2351	Music & Movement		(1,066)	(830)	(836)	(836)	(936)
	2351 Total		(42)	704	1,164	964	864
20 22 000 425100 2358	Glitzy Girlz		2,298	3,339	2,500	2,200	3,000
20 22 000 525500 2358	Glitzy Girlz		(1,657)	(2,450)	(1,200)	(1,840)	(2,000)
20 22 000 595500 2358	Glitzy Girlz		(256)	(614)	(626)	(626)	(707)
	2358 Total		385	275	674	(266)	293
20 22 000 425100 2362	Music Together		44,366	46,825	41,000	43,500	43,000
20 22 000 525500 2362	Music Together		(33,336)	(34,948)	(25,000)	(32,000)	(31,500)
20 22 000 595500 2362	Music Together		(1,967)	(3,072)	(3,089)	(3,089)	(3,863)
	2362 Total		9,063	8,805	12,911	8,411	7,637
20 22 000 425100 2364	Adult General		1,997	2,055	2,200	4,000	5,000
20 22 000 525500 2364	Adult General		(1,595)	(1,487)	(1,400)	(2,585)	(3,200)
20 22 000 595500 2364	Adult General		(400)	(372)	(383)	(383)	(687)
	2364 Total		2	196	417	1,032	1,113
20 22 000 425100 2370	Bricks 4 Kidz		19,301	12,457	15,000	20,000	20,500
20 22 000 525500 2370	Bricks 4 Kidz		(15,538)	(9,699)	(10,500)	(16,862)	(16,500)
20 22 000 595500 2370	Bricks 4 Kidz		(466)	(1,242)	(1,145)	(1,145)	(2,177)
	2370 Total		3,297	1,516	3,355	1,993	1,823

Program Summary Report

Arts & Crafts

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 22 000 425100 2375	Nature Programs		13,626	12,033	13,892	14,900	20,720
20 22 000 515500 2375	Nature Programs		(6,810)	(5,571)	(6,464)	(8,700)	(11,247)
20 22 000 525500 2375	Nature Programs		-	(618)	(375)	-	(750)
20 22 000 535500 2375	Nature Programs		(2,014)	(2,099)	(1,800)	(1,400)	(2,000)
20 22 000 595500 2375	Nature Programs		(1,338)	(2,034)	(1,683)	(1,683)	(2,523)
2375 Total			3,465	1,711	3,570	3,117	4,200
Grand Total			26,317	27,976	38,998	39,836	33,811

Program Summary Report

Health / Fitness / Dance

Account Number		Description		Detail Description		Actual History		2018 Budget	2018 Estimate	2019 Budget
						2016	2017			
20	23 000 425100	3410	Fitness Classes			8,624	7,973	8,500	10,000	10,500
20	23 000 515500	3410	Fitness Classes			(4,451)	(5,370)	(4,500)	(4,200)	(4,500)
20	23 000 535500	3410	Fitness Classes			(38)	-	(200)	-	(200)
20	23 000 595500	3410	Fitness Classes			(3,539)	(3,551)	(3,500)	(3,500)	(3,500)
			3410 Total			596	(948)	300	2,300	2,300
20	23 000 425100	3510	Dance			26,777	27,310	25,000	32,915	30,000
20	23 000 515500	3510	Dance			(11,152)	(13,197)	(10,500)	(10,500)	(11,000)
20	23 000 535500	3510	Dance			(237)	(304)	(500)	(250)	(400)
20	23 000 595500	3510	Dance			(4,200)	(5,470)	(7,098)	(7,098)	(6,382)
			3510 Total			11,187	8,340	6,902	15,067	12,218
			Grand Total			11,784	7,393	7,202	17,367	14,518

Program Summary Report
General Recreation

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 24 000 425100 4450	Safety Village		13,052	11,771	13,614	15,076	15,380
20 24 000 515500 4450	Safety Village		(5,236)	(4,570)	(4,936)	(4,892)	(5,580)
20 24 000 525500 4450	Safety Village		-	-	-	(120)	-
20 24 000 535500 4450	Safety Village		(880)	(433)	(450)	(373)	(500)
20 24 000 595500 4450	Safety Village		(3,643)	(4,498)	(5,156)	(5,156)	(5,216)
4450 Total			3,293	2,270	3,072	4,535	4,084
20 24 000 425100 4451	Positively Play		25,199	25,841	27,688	29,312	31,003
20 24 000 515500 4451	Positively Play		(10,572)	(9,666)	(10,119)	(11,793)	(11,917)
20 24 000 535500 4451	Positively Play		(814)	(965)	(917)	(1,097)	(1,048)
20 24 000 595500 4451	Positively Play		(8,701)	(7,384)	(7,275)	(7,275)	(7,375)
4451 Total			5,112	7,826	9,377	9,147	10,663
20 24 000 425100 4598	CDH Classes		5,303	5,534	6,135	6,492	6,660
20 24 000 515500 4598	CDH Classes		(1,607)	(1,600)	(1,700)	(1,650)	(1,734)
20 24 000 535500 4598	CDH Classes		(560)	(494)	(775)	(603)	(753)
20 24 000 595500 4598	CDH Classes		(2,225)	(2,237)	(2,051)	(2,051)	(2,089)
4598 Total			911	1,202	1,609	2,188	2,085
20 24 000 425100 4610	Preschool		473,549	439,125	491,032	460,000	487,482
20 24 000 515500 4610	Preschool		(205,224)	(236,340)	(231,850)	(224,459)	(226,700)
20 24 000 525500 4610	Preschool		(10,372)	(9,834)	(9,130)	(9,193)	(9,584)
20 24 000 535500 4610	Preschool		(29,711)	(24,376)	(22,600)	(25,325)	(23,000)
20 24 000 595500 4610	Preschool		(89,876)	(93,596)	(101,397)	(101,397)	(101,622)
4610 Total			138,366	74,978	126,055	99,626	126,576
20 24 000 425100 4612	Kindergarten Kids Camp		28,272	18,319	31,800	20,685	24,984
20 24 000 515500 4612	Kindergarten Kids Camp		(14,846)	(8,082)	(17,640)	(9,971)	(11,565)
20 24 000 535500 4612	Kindergarten Kids Camp		(1,134)	(662)	(795)	(627)	(745)
20 24 000 595500 4612	Kindergarten Kids Camp		(7,497)	(5,108)	(7,392)	(5,000)	(6,389)
4612 Total			4,795	4,467	5,973	5,087	6,285
20 24 000 425100 4625	Camp Caravan		103,642	98,014	100,000	162,754	135,000
20 24 000 515500 4625	Camp Caravan		(38,573)	(37,774)	(32,000)	(42,000)	(38,000)
20 24 000 525500 4625	Camp Caravan		(8,089)	(8,464)	(8,000)	(13,000)	(10,000)
20 24 000 535500 4625	Camp Caravan		(2,762)	(2,098)	(3,200)	(3,700)	(3,000)
20 24 000 595500 4625	Camp Caravan		(13,595)	(13,000)	(17,911)	(17,911)	(21,698)
4625 Total			40,623	36,679	38,889	86,143	62,302
20 24 000 425100 4626	Imagination Station		17,795	18,216	20,268	24,753	23,760
20 24 000 515500 4626	Imagination Station		(9,001)	(7,355)	(9,000)	(8,354)	(11,400)
20 24 000 535500 4626	Imagination Station		(1,752)	(1,700)	(1,250)	(2,051)	(1,410)
20 24 000 595500 4626	Imagination Station		(3,818)	(3,895)	(3,397)	(3,397)	(3,446)
4626 Total			3,224	5,266	6,622	10,952	7,504
20 24 000 425100 4631	Turf & Surf		52,824	47,521	50,000	51,447	50,000
20 24 000 515500 4631	Turf & Surf		(23,449)	(20,724)	(20,500)	(22,994)	(21,000)
20 24 000 525500 4631	Turf & Surf		(5,175)	(2,565)	(7,500)	(7,196)	(7,500)
20 24 000 535500 4631	Turf & Surf		(2,510)	(6,265)	(1,200)	(1,200)	(1,200)
20 24 000 595500 4631	Turf & Surf		(2,182)	(2,976)	(3,056)	(3,056)	(4,484)
4631 Total			19,508	14,991	17,744	17,001	15,816
20 24 000 425100 4643	Adventure Time Before & After		171,479	224,696	195,260	185,000	181,352
20 24 000 515500 4643	Adventure Time Before & After		(59,846)	(65,677)	(85,206)	(70,000)	(73,187)
20 24 000 525500 4643	Adventure Time Before & After		(715)	(1,247)	(4,830)	(2,250)	(4,254)
20 24 000 535500 4643	Adventure Time Before & After		(3,073)	(4,277)	(10,000)	(4,000)	(4,500)
20 24 000 595500 4643	Adventure Time Before & After		(14,388)	(21,025)	(26,598)	(26,598)	(26,096)
4643 Total			93,457	132,470	68,626	82,152	73,315

Program Summary Report

General Recreation

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 24 000 425100 4684	Gingerbread Class		-	970	1,000	1,050	1,050
20 24 000 535500 4684	Gingerbread Class		(253)	(293)	(600)	(600)	(600)
20 24 000 595500 4684	Gingerbread Class		(167)	(166)	(166)	(166)	(190)
	4684 Total		(420)	511	234	284	260
20 24 000 425100 4697	Computer Workshop		2,446	5,441	3,000	5,522	4,200
20 24 000 525500 4697	Computer Workshop		(1,600)	(3,442)	(1,850)	(2,300)	(1,260)
20 24 000 595500 4697	Computer Workshop		(1,252)	(895)	(896)	(896)	(995)
	4697 Total		(406)	1,104	254	2,326	1,945
	Grand Total		308,462	281,765	278,455	319,441	310,835

Program Summary Report

Senior Citizens

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 25 000 425100 5702	One Day Trips		4,784	3,926	5,000	4,600	4,000
20 25 000 525500 5702	One Day Trips		(4,686)	(3,689)	(2,800)	(3,000)	(2,500)
20 25 000 535500 5702	One Day Trips		(8)	(174)	(300)	(400)	(300)
20 25 000 595500 5702	One Day Trips		(736)	(949)	(1,727)	(1,000)	(655)
5702 Total			(646)	(885)	173	200	545
20 25 000 425100 5706	Adult Dance		3,599	4,563	3,600	3,888	3,600
20 25 000 525500 5706	Adult Dance		(2,263)	(3,030)	(1,800)	(2,660)	(2,000)
20 25 000 595500 5706	Adult Dance		(1,462)	(1,045)	(1,044)	(1,044)	(559)
5706 Total			(126)	488	756	184	1,041
20 25 000 425100 5728	Senior Luncheons		3,402	2,671	2,500	2,207	2,000
20 25 000 525500 5728	Senior Luncheons		(2,248)	(2,008)	(1,600)	(1,800)	(1,320)
20 25 000 535500 5728	Senior Luncheons		(963)	(969)	(650)	(400)	(500)
5728 Total			191	(306)	250	7	180
Grand Total			(581)	(704)	1,179	391	1,766

Program Summary Report

Special Events

Account Number	Description	Detail Description	Actual History	Actual History	2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 26 000 425100 6801	Family Fun Night		2,688	6,952	2,500	7,248	7,925
20 26 000 515500 6801	Family Fun Night		(659)	(796)	(765)	(1,100)	(1,004)
20 26 000 525500 6801	Family Fun Night		(9,367)	(11,129)	(8,840)	(10,000)	(18,400)
20 26 000 535500 6801	Family Fun Night		(2,920)	(4,794)	(2,100)	(2,500)	(4,600)
20 26 000 595500 6801	Family Fun Night		(774)	(774)	(774)	(774)	(774)
6801 Total			(11,032)	(10,541)	(9,979)	(7,126)	(16,853)
20 26 000 425100 6808	Breakfast With Santa		2,857	3,160	3,100	3,100	3,100
20 26 000 525500 6808	Breakfast With Santa		(826)	(755)	(900)	(900)	(900)
20 26 000 535500 6808	Breakfast With Santa		(1,098)	(994)	(1,000)	(1,000)	(1,200)
20 26 000 595500 6808	Breakfast With Santa		(582)	(304)	(328)	(328)	(376)
6808 Total			351	1,107	872	872	624
20 26 000 425100 6809	Dog Special Event		1,639	-	2,000	-	1,000
20 26 000 525500 6809	Dog Special Event		(800)	-	(1,000)	(300)	(500)
20 26 000 535500 6809	Dog Special Event		(1,394)	(435)	(800)	(200)	(400)
20 26 000 595500 6809	Dog Special Event		(88)	(84)	(84)	(84)	(64)
6809 Total			(643)	(519)	116	(584)	36
20 26 000 425100 6811	Flea Market		613	-	450	370	-
20 26 000 535500 6811	Flea Market		-	-	(145)	(30)	-
20 26 000 595500 6811	Flea Market		(161)	(122)	(123)	(123)	-
6811 Total			452	(122)	182	217	-
20 26 000 425100 6812	July 4th Festivities		2,436	1,305	1,500	420	1,000
20 26 000 525500 6812	July 4th Festivities		(5,692)	(5,758)	(6,000)	(5,275)	(6,000)
20 26 000 535500 6812	July 4th Festivities		(136)	-	(300)	(101)	(150)
20 26 000 595500 6812	July 4th Festivities		(238)	(124)	(88)	(88)	(108)
6812 Total			(3,630)	(4,577)	(4,888)	(5,044)	(5,258)
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		6,850	1,343	5,000	4,000	4,000
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		(2,020)	(1,070)	(1,600)	(1,345)	(1,600)
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		(2,288)	(1,680)	(1,300)	(1,686)	(1,400)
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		(355)	(466)	(650)	(650)	(941)
6813 Total			2,187	(1,872)	1,450	319	59
20 26 000 425100 6816	Parent/Child Events		10,797	11,859	11,000	16,290	18,500
20 26 000 525500 6816	Parent/Child Events		(4,591)	(3,360)	(4,000)	(5,100)	(7,000)
20 26 000 535500 6816	Parent/Child Events		(2,516)	(4,131)	(3,200)	(5,451)	(5,300)
20 26 000 595500 6816	Parent/Child Events		(648)	(912)	(910)	(910)	(1,167)
6816 Total			3,043	3,457	2,890	4,829	5,033
20 26 000 425100 6817	Dance Recital Costumes		8,151	4,749	6,500	6,072	6,500
20 26 000 535500 6817	Dance Recital Costumes		(6,012)	(4,094)	(6,000)	(5,200)	(5,800)
20 26 000 595500 6817	Dance Recital Costumes		(287)	(385)	(345)	(345)	(500)
6817 Total			1,852	270	155	527	200
20 26 000 425100 6820	Easter Extravaganza		3,267	1,857	2,815	2,073	2,875
20 26 000 535500 6820	Easter Extravaganza		(1,710)	(730)	(1,530)	(1,198)	(1,530)
20 26 000 595500 6820	Easter Extravaganza		(568)	(518)	(568)	(568)	(568)
6820 Total			990	609	717	307	777
20 26 000 425100 6824	Cardboard Boat Regatta		1,620	1,560	2,000	2,800	2,500
20 26 000 525500 6824	Cardboard Boat Regatta		(313)	(583)	-	(1,060)	(1,000)
20 26 000 535500 6824	Cardboard Boat Regatta		(595)	(482)	(500)	(665)	(500)
6824 Total			712	495	1,500	1,075	1,000
20 26 000 425100 6830	Santa Visits		2,285	2,530	3,000	2,860	3,150
20 26 000 535500 6830	Santa Visits		(1,276)	(1,337)	(1,340)	(1,300)	(1,505)
20 26 000 595500 6830	Santa Visits		(574)	(577)	(568)	(568)	(568)
6830 Total			435	616	1,092	992	1,077

Program Summary Report

Special Events

Account Number	Description	Detail Description	Actual History		2018 Budget	2018 Estimate	2019 Budget
			2016	2017			
20 26 000 425100 6835	Polar Express		11,210	11,762	11,760	11,760	12,000
20 26 000 525500 6835	Polar Express		(2,873)	(2,834)	(2,945)	(2,495)	(3,234)
20 26 000 535500 6835	Polar Express		(2,900)	(2,837)	(3,585)	(3,585)	(3,465)
20 26 000 595500 6835	Polar Express		(1,703)	(2,267)	(2,273)	(2,273)	(2,273)
6835 Total			3,734	3,824	2,957	3,407	3,028
20 26 000 425100 6840	Hay Ride/Kids 2 K		3,136	1,651	2,750	1,681	1,600
20 26 000 525500 6840	Hay Ride/Kids 2 K		(498)	(395)	(1,400)	(1,145)	(1,150)
20 26 000 535500 6840	Hay Ride/Kids 2 K		(1,625)	(168)	(500)	(273)	(300)
20 26 000 595500 6840	Hay Ride/Kids 2 K		(467)	(515)	(467)	(467)	(295)
6840 Total			546	574	383	(204)	(145)
Grand Total			(1,005)	(6,679)	(2,553)	(413)	(10,422)

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
21	Athletic Programs						
	Program Fees						
20 21 000 425100 1101	Adult Softball		5,725	6,550	6,550	5,850	5,850
20 21 000 425100 1102	Adult Fall Softball		4,800	4,800	4,800	2,600	3,900
20 21 000 425100 1105	Adult Kickball Leagues		-	-	-	-	6,000
20 21 000 425100 1111	Girl's Softball		53,742	62,186	71,065	82,000	76,990
20 21 000 425100 1112	Girl's Traveling Softball		45,501	59,746	45,900	70,247	65,700
20 21 000 425100 1113	Girl's Softball Tournament		18,049	24,079	29,850	24,200	29,850
20 21 000 425100 1115	Pitching Clinic		4,200	4,283	3,200	3,600	3,840
20 21 000 425100 1116	GEGSA Fundraising		1,206	2,012	2,500	18,134	15,000
20 21 000 425100 1120	House Soccer		109,922	126,088	122,100	133,142	128,000
20 21 000 425100 1121	Indoor Soccer Leagues		129,326	96,755	136,800	82,736	124,100
20 21 000 425100 1123	Midwest FC Travel Soccer		-	-	-	20,000	68,650
20 21 000 425100 1124	Lakers Academy		-	-	-	7,625	14,800
20 21 000 425100 1125	Lakers Soccer Tournament		86,648	81,825	100,750	92,000	96,900
20 21 000 425100 1126	Future Pros		37,619	47,152	42,675	40,000	41,100
20 21 000 425100 1127	GE Lakers Futbol Club		435,101	317,262	431,020	350,000	382,700
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise		-	10,820	-	10,000	-
20 21 000 425100 1130	Tournament		35,921	25,375	40,000	40,848	40,000
20 21 000 425100 1140	Men's Basketball		11,970	12,765	17,125	15,000	16,925
20 21 000 425100 1141	Youth Basketball		70,109	80,912	82,800	92,000	87,600
20 21 000 425100 1143	Champions Basketball		-	-	15,520	10,200	13,120
20 21 000 425100 1144	Basketball Camps		21,032	28,390	18,620	19,400	21,000
20 21 000 425100 1145	GBW Summer Camps		186,023	184,045	185,000	187,500	190,000
20 21 000 425100 1146	GBS Summer Camps		96,991	80,666	85,000	79,294	85,000
20 21 000 425100 1148	Sports Clinics	Coerver Camps	1,552	4,845	-	6,490	6,531
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		5,326	1,213	11,145	17,305	12,970
20 21 000 425100 1155	Fencing		-	-	3,780	3,200	4,140
20 21 000 425100 1160	Football Fundraising		16,879	2,154	15,000	7,500	7,500
20 21 000 425100 1161	Football Youth Tackle		99,361	78,754	100,000	75,000	75,925
20 21 000 425100 1162	Golden Eagles Jamboree		4,358	3,938	8,000	3,046	3,500
20 21 000 425100 1163	Golden Eagles Concession		2,006	1,513	6,000	3,000	3,000
20 21 000 425100 1164	Eagle Wear		1,466	176	3,000	-	-
20 21 000 425100 1170	Youth Gymnastics		127,561	131,574	120,000	130,500	127,000
20 21 000 425100 1171	Girl's Field Hockey		60,351	71,039	59,520	42,000	43,545
20 21 000 425100 1172	Boy's Lacrosse		89,533	78,286	84,150	96,000	92,575
20 21 000 425100 1173	Boy's Lacrosse Fundraising		9,184	662	11,100	17,973	15,000
20 21 000 425100 1174	Girl's Lacrosse		8,140	7,632	9,020	10,000	9,620
20 21 000 425100 1176	British Challenger Soccer		14,399	12,526	12,025	9,555	9,525
20 21 000 425100 1177	Field Hockey Sponsorship/Fundr		-	1,504	-	1,416	-
20 21 000 425100 1181	Clay Court Tennis		2,046	1,855	1,760	1,420	1,650
20 21 000 425100 1182	Tennis Lessons		56,031	75,646	75,000	77,550	80,000
20 21 000 425100 1195	Teen Events & Trips		1,084	2,486	2,000	-	-
20 21 000 425100 1201	Freedom 4		22,860	20,678	20,000	23,531	25,000
20 21 000 425100 1211	Ice Skating Lessons		37,330	31,829	35,000	31,441	35,000
20 21 000 425100 1222	Lightning Running Club		5,430	3,630	3,975	4,100	3,295
20 21 000 425100 1230	Power/Co Rec Volleyball		1,920	8,799	14,380	23,500	19,715
20 21 000 425100 1232	Baseball House League		139,710	151,909	151,115	169,445	175,355
20 21 000 425100 1233	Baseball Travel League		117,490	112,226	151,800	144,440	140,400

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 21 000 425100 1234	Baseball Fundraising		10,267	4,746	35,000	27,018	35,000
20 21 000 425100 1235	Baseball Tournament		19,790	12,700	21,000	17,250	21,000
20 21 000 425100 1236	Baseball Concessions		20,099	11,508	13,000	11,691	13,000
20 21 000 425100 1241	Golden Eagles Cheerleading		35,552	50,020	34,461	31,639	36,120
20 21 000 425100 1259	Fishing Derby		425	530	400	515	450
20 21 000 425100 1261	All-Star Sports		86,659	109,182	94,528	110,000	100,744
20 21 000 425100 1275	Illinois Shotokan Karate		50,130	51,891	45,530	51,800	55,000
20 21 000 425100 1278	White Sox Clinics/Camps		6,724	18,470	18,450	18,430	18,450
20 21 000 425100 1280	Rugby		8,550	17,391	16,300	16,395	17,550
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		647	-	-	9,505	5,000
20 21 000 425100 1285	Skateboarding		-	-	1,455	3,000	2,135
	Program Fees		2,416,745	2,337,024	2,619,169	2,582,031	2,712,720
Revenue Total			2,416,745	2,337,024	2,619,169	2,582,031	2,712,720

Salaries & Wages - Programs							
20 21 000 515500 1101	Adult Softball		1,190	1,553	1,015	785	870
20 21 000 515500 1102	Adult Fall Softball		269	-	653	400	551
20 21 000 515500 1105	Adult Kickball Leagues		-	-	-	-	480
20 21 000 515500 1111	Girl's Softball		65	323	2,500	590	2,500
20 21 000 515500 1112	Girl's Traveling Softball		168	-	1,500	-	1,500
20 21 000 515500 1113	Girl's Softball Tournament		2,973	4,893	3,600	3,840	3,600
20 21 000 515500 1115	Pitching Clinic		2,718	3,024	2,400	2,520	2,880
20 21 000 515500 1120	House Soccer		1,411	765	1,440	1,500	1,200
20 21 000 515500 1121	Indoor Soccer Leagues		4,073	4,632	6,300	3,384	6,300
20 21 000 515500 1125	Lakers Soccer Tournament		1,850	964	2,880	2,880	2,880
20 21 000 515500 1127	GE Lakers Futbol Club		2,588	1,963	3,000	2,060	3,000
20 21 000 515500 1130	Tournament		9,950	3,990	10,000	6,580	10,000
20 21 000 515500 1140	Men's Basketball		1,184	1,492	1,885	2,600	2,465
20 21 000 515500 1141	Youth Basketball		10,846	10,340	11,080	11,700	12,000
20 21 000 515500 1144	Basketball Camps		11,573	11,295	10,585	12,369	11,885
20 21 000 515500 1145	GBW Summer Camps		121,592	116,967	125,000	113,783	125,000
20 21 000 515500 1146	GBS Summer Camps		54,431	47,493	50,000	30,272	50,000
20 21 000 515500 1170	Youth Gymnastics		47,132	55,812	42,000	42,900	45,000
20 21 000 515500 1171	Girl's Field Hockey		16,341	16,558	16,425	11,000	12,224
20 21 000 515500 1172	Boy's Lacrosse		11,601	7,541	11,500	13,200	14,470
20 21 000 515500 1182	Tennis Lessons		38,534	52,533	52,700	55,000	55,000
20 21 000 515500 1201	Freedom 4		-	-	-	-	-
20 21 000 515500 1230	Power/Co Rec Volleyball		-	-	1,910	700	832
20 21 000 515500 1236	Baseball Concessions		6,652	2,069	2,500	2,974	3,000
	Salaries & Wages - Programs		347,141	344,205	360,873	321,037	367,637

Contractual Services- Programs							
20 21 000 525500 1101	Adult Softball		2,338	2,496	2,750	2,291	2,369
20 21 000 525500 1102	Adult Fall Softball		1,675	1,585	1,830	1,125	1,501
20 21 000 525500 1105	Adult Kickball Leagues		-	-	-	-	1,000
20 21 000 525500 1111	Girl's Softball		11,622	12,952	13,303	13,411	15,046
20 21 000 525500 1112	Girl's Traveling Softball		27,440	32,649	24,555	45,652	37,274
20 21 000 525500 1113	Girl's Softball Tournament		7,075	9,817	9,532	10,262	9,531

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 21 000 525500 1114	GEGSA Tournament Concessions		-	-	-	-	-
20 21 000 525500 1116	GEGSA Fundraising		-	-	2,125	12,895	12,500
20 21 000 525500 1120	House Soccer		18,545	16,043	27,952	21,000	18,076
20 21 000 525500 1121	Indoor Soccer Leagues		88,308	66,766	92,146	61,563	92,146
20 21 000 525500 1123	Midwest FC Travel Soccer		-	-	-	11,523	55,021
20 21 000 525500 1124	Lakers Academy		-	-	-	4,809	11,824
20 21 000 525500 1125	Lakers Soccer Tournament		52,594	42,276	75,896	53,050	53,050
20 21 000 525500 1126	Future Pros		33,582	33,544	29,873	31,500	28,770
20 21 000 525500 1127	GE Lakers Futbol Club		341,293	279,778	340,613	265,000	293,917
20 21 000 525500 1128	GE Lakers Sponsor/Fundraise		-	-	-	4,000	-
20 21 000 525500 1130	Tournament		2,196	1,452	8,000	2,005	5,000
20 21 000 525500 1140	Men's Basketball		5,553	5,995	8,430	7,200	8,164
20 21 000 525500 1141	Youth Basketball		12,832	14,031	14,340	17,852	19,515
20 21 000 525500 1143	Champions Basketball		-	-	10,864	7,200	9,814
20 21 000 525500 1145	GBW Summer Camps		25,727	31,639	26,250	39,313	30,500
20 21 000 525500 1146	GBS Summer Camps		24,855	16,823	19,000	34,699	17,250
20 21 000 525500 1148	Sports Clinics	Coerver Camps	-	-	-	4,597	4,898
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		-	-	10,945	200	1,260
20 21 000 525500 1155	Fencing		-	-	2,394	2,100	2,898
20 21 000 525500 1160	Football Fundraising		4,300	33	2,500	-	-
20 21 000 525500 1161	Football Youth Tackle		33,946	12,134	9,850	13,399	12,935
20 21 000 525500 1162	Golden Eagles Jamboree		1,456	1,290	3,564	770	1,000
20 21 000 525500 1163	Golden Eagles Concession		255	228	3,000	1,500	1,500
20 21 000 525500 1164	Eagle Wear		-	-	1,000	-	-
20 21 000 525500 1170	Youth Gymnastics		10,017	1,997	1,000	-	-
20 21 000 525500 1171	Girl's Field Hockey		3,499	9,706	3,450	2,000	1,950
20 21 000 525500 1172	Boy's Lacrosse		26,767	19,693	20,875	22,350	21,575
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	10,572	16,978	14,000
20 21 000 525500 1174	Girl's Lacrosse		7,403	6,247	5,880	7,000	6,765
20 21 000 525500 1176	British Challenger Soccer		10,664	9,532	8,417	6,668	6,668
20 21 000 525500 1182	Tennis Lessons		-	255	-	106	-
20 21 000 525500 1195	Teen Events & Trips		2,080	3,230	1,200	480	-
20 21 000 525500 1201	Freedom 4		3,292	3,325	2,700	2,800	3,000
20 21 000 525500 1211	Ice Skating Lessons		28,268	19,342	28,000	25,645	28,000
20 21 000 525500 1222	Lightning Running Club		-	1,106	1,070	1,050	782
20 21 000 525500 1230	Power/Co Rec Volleyball		1,176	6,923	3,462	9,800	8,388
20 21 000 525500 1232	Baseball House League		39,882	37,805	27,439	25,530	31,048
20 21 000 525500 1233	Baseball Travel League		67,039	62,477	82,105	88,298	88,922
20 21 000 525500 1234	Baseball Fundraising		3,866	1,588	25,000	24,485	21,664
20 21 000 525500 1235	Baseball Tournament		7,105	7,106	11,931	10,384	11,869
20 21 000 525500 1236	Baseball Concessions		973	396	1,000	613	1,000
20 21 000 525500 1241	Golden Eagles Cheerleading		9,039	20,474	5,250	11,500	6,048
20 21 000 525500 1261	All-Star Sports		50,560	61,393	47,685	55,000	52,814
20 21 000 525500 1275	Illinois Shotokan Karate		36,979	38,755	33,611	39,000	41,250
20 21 000 525500 1278	White Sox Clinics/Camps		4,144	14,287	14,760	12,594	13,837
20 21 000 525500 1280	Rugby		2,999	3,537	3,403	4,424	3,706
20 21 000 525500 1281	Rugby Sponsorship/Fundraising		-	-	-	4,427	2,500
20 21 000 525500 1285	Skateboarding		-	-	1,020	2,100	1,500
Contractual Services- Programs			1,011,341	910,705	1,080,542	1,042,148	1,114,045

Account Number			Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget	
Materials & Supplies -Programs										
20	21	000	535500	1101	Adult Softball	170	342	320	300	360
20	21	000	535500	1102	Adult Fall Softball	170	342	250	300	180
20	21	000	535500	1105	Adult Kickball Leagues	-	-	-	-	-
20	21	000	535500	1111	Girl's Softball	16,607	16,675	23,198	33,091	24,398
20	21	000	535500	1112	Girl's Traveling Softball	2,326	3,504	2,000	3,424	3,300
20	21	000	535500	1113	Girl's Softball Tournament	705	4,188	10,687	4,067	10,614
20	21	000	535500	1116	GEGSA Fundraising	1,206	2,012	375	2,171	2,500
20	21	000	535500	1120	House Soccer	31,485	28,035	19,260	31,000	19,150
20	21	000	535500	1121	Indoor Soccer Leagues	1,879	1,146	1,890	781	950
20	21	000	535500	1123	Midwest FC Travel Soccer	-	-	-	1,000	3,000
20	21	000	535500	1125	Lakers Soccer Tournament	18,962	18,819	10,050	13,250	13,250
20	21	000	535500	1127	GE Lakers Futbol Club	9,052	4,458	11,600	11,000	11,725
20	21	000	535500	1128	GE Lakers Sponsor/Fundraise	-	-	-	6,000	-
20	21	000	535500	1130	Tournament	2,728	2,703	3,000	9,000	6,000
20	21	000	535500	1140	Men's Basketball	-	-	50	50	100
20	21	000	535500	1141	Youth Basketball	11,217	12,233	12,730	15,500	13,880
20	21	000	535500	1144	Basketball Camps	797	673	1,750	563	1,750
20	21	000	535500	1145	GBW Summer Camps	5,338	4,453	6,000	6,279	6,000
20	21	000	535500	1146	GBS Summer Camps	3,446	3,286	5,000	2,402	5,000
20	21	000	535500	1149	Golden Eagle Cheer Fundraising	5,326	1,213	200	650	11,710
20	21	000	535500	1160	Football Fundraising	1,593	2,121	6,500	7,500	7,500
20	21	000	535500	1161	Football Youth Tackle	35,523	25,793	55,545	33,122	33,524
20	21	000	535500	1162	Golden Eagles Jamboree	2,116	1,862	3,650	1,883	1,996
20	21	000	535500	1163	Golden Eagles Concession	1,751	1,285	3,000	1,500	1,500
20	21	000	535500	1164	Eagle Wear	1,466	176	2,000	-	-
20	21	000	535500	1170	Youth Gymnastics	10,313	11,999	5,000	4,500	5,000
20	21	000	535500	1171	Girl's Field Hockey	7,214	7,699	7,735	3,500	3,151
20	21	000	535500	1172	Boy's Lacrosse	28,074	23,445	22,065	27,360	22,394
20	21	000	535500	1173	Boy's Lacrosse Fundraising	-	662	528	995	1,000
20	21	000	535500	1181	Clay Court Tennis	555	101	600	135	600
20	21	000	535500	1182	Tennis Lessons	5,123	2,841	2,800	5,000	5,000
20	21	000	535500	1201	Freedom 4	7,225	6,308	7,000	6,700	7,000
20	21	000	535500	1222	Lightning Running Club	3,010	706	1,147	1,000	962
20	21	000	535500	1230	Power/Co Rec Volleyball	-	-	1,720	1,500	1,880
20	21	000	535500	1232	Baseball House League	46,919	41,733	53,383	67,500	62,344
20	21	000	535500	1233	Baseball Travel League	1,647	3,090	2,475	4,869	2,420
20	21	000	535500	1234	Baseball Fundraising	6,401	3,159	10,000	2,533	13,336
20	21	000	535500	1235	Baseball Tournament	3,121	1,607	5,006	2,803	5,006
20	21	000	535500	1236	Baseball Concessions	12,475	9,043	9,500	8,104	9,000
20	21	000	535500	1241	Golden Eagles Cheerleading	14,650	16,467	16,141	24,000	15,230
20	21	000	535500	1259	Fishing Derby	186	222	132	317	182
20	21	000	535500	1261	All-Star Sports	400	143	100	100	50
20	21	000	535500	1280	Rugby	1,760	6,173	5,205	8,089	5,205
20	21	000	535500	1281	Rugby Sponsorship/Fundraising	647	(133)	1,500	919	2,500
Materials & Supplies -Programs					303,582	270,584	331,092	354,757	340,647	

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Chargebacks & Indirect Expense							
20 21 000 595500 1101	Adult Softball		1,292	2,064	1,292	1,292	1,293
20 21 000 595500 1102	Adult Fall Softball		1,208	1,698	1,208	604	969
20 21 000 595500 1105	Adult Kickball Leagues		-	-	-	-	587
20 21 000 595500 1111	Girl's Softball		10,088	12,548	14,563	14,563	15,555
20 21 000 595500 1112	Girl's Traveling Softball		6,308	6,370	6,478	6,478	7,201
20 21 000 595500 1113	Girl's Softball Tournament		5,182	5,182	6,031	6,031	6,105
20 21 000 595500 1115	Pitching Clinic		447	460	460	460	631
20 21 000 595500 1120	House Soccer		25,017	26,055	25,247	25,247	26,957
20 21 000 595500 1123	Midwest FC Travel Soccer		-	-	-	-	2,836
20 21 000 595500 1125	Lakers Soccer Tournament		10,895	10,892	11,924	11,924	11,677
20 21 000 595500 1126	Future Pros		5,491	4,855	6,401	6,401	6,500
20 21 000 595500 1127	GE Lakers Futbol Club		38,907	22,758	22,758	22,758	17,858
20 21 000 595500 1140	Men's Basketball		2,429	2,501	3,124	3,124	2,047
20 21 000 595500 1141	Youth Basketball		14,703	14,780	17,665	17,665	17,858
20 21 000 595500 1143	Champions Basketball		-	-	950	950	968
20 21 000 595500 1144	Basketball Camps		2,055	2,525	1,517	1,517	2,115
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 1148	Sports Clinics		-	-	-	-	478
20 21 000 595500 1155	Fencing		-	-	429	429	521
20 21 000 595500 1161	Football Youth Tackle		16,038	16,289	14,491	9,729	10,486
20 21 000 595500 1162	Golden Eagles Jamboree		786	786	786	393	504
20 21 000 595500 1170	Youth Gymnastics		16,239	16,587	21,568	21,568	21,141
20 21 000 595500 1171	Girl's Field Hockey		16,277	16,325	16,416	16,416	15,458
20 21 000 595500 1172	Boy's Lacrosse		10,528	7,477	9,090	9,090	11,240
20 21 000 595500 1174	Girl's Lacrosse		2,220	1,126	956	956	908
20 21 000 595500 1176	British Challenger Soccer		1,123	1,461	601	601	601
20 21 000 595500 1181	Clay Court Tennis		450	660	600	600	529
20 21 000 595500 1182	Tennis Lessons		4,730	5,153	5,153	5,513	6,166
20 21 000 595500 1195	Teen Events & Trips		366	352	353	-	-
20 21 000 595500 1201	Freedom 4		2,500	2,264	2,264	2,300	2,400
20 21 000 595500 1211	Ice Skating Lessons		1,454	1,454	1,912	1,912	2,212
20 21 000 595500 1222	Lightning Running Club		659	855	768	768	742
20 21 000 595500 1230	Power/Co Rec Volleyball		406	1,295	2,118	2,118	3,759
20 21 000 595500 1232	Baseball House League		30,968	32,490	34,054	34,054	38,124
20 21 000 595500 1233	Baseball Travel League		12,021	12,103	15,163	15,163	14,416
20 21 000 595500 1235	Baseball Tournament		3,988	3,988	4,063	4,063	4,125
20 21 000 595500 1241	Golden Eagles Cheerleading		4,776	4,298	4,684	4,684	5,983
20 21 000 595500 1259	Fishing Derby		215	166	156	156	157
20 21 000 595500 1261	All-Star Sports		17,325	23,036	23,087	23,087	23,184
20 21 000 595500 1275	Illinois Shotokan Karate		6,512	5,213	4,251	4,251	4,286
20 21 000 595500 1278	White Sox Clinics/Camps		-	-	-	-	1,077
20 21 000 595500 1280	Rugby		-	3,941	3,941	3,941	4,388
20 21 000 595500 1285	Skateboarding		-	-	220	220	264
Chargebacks & Indirect Expense			275,603	272,007	288,742	283,026	296,305
Expense Total			1,937,667	1,797,502	2,061,249	2,000,968	2,118,634
21	Athletic Programs		479,078	539,522	557,920	581,063	594,086

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
22	Arts & Crafts Programs						
	Program Fees						
20 22 000 425100 2301	Theatre/Foreign Language/Horse		18,740	12,252	12,000	11,000	11,500
20 22 000 425100 2305	Cooking Classes		(30)	-	-	-	-
20 22 000 425100 2310	Bowling/Magic/Manners		6,600	12,511	7,000	15,600	14,000
20 22 000 425100 2311	Early Childhood General		18,008	20,251	13,705	30,000	19,076
20 22 000 425100 2314	Cooking		625	15,302	10,000	21,500	19,000
20 22 000 425100 2315	Young Rembrandts		6,195	6,203	6,300	5,300	5,000
20 22 000 425100 2331	Kid Rock		11,371	8,665	8,500	10,200	10,000
20 22 000 425100 2350	Cool Science		9,222	7,698	9,500	13,000	14,000
20 22 000 425100 2351	Music & Movement		3,425	4,915	4,000	5,500	5,000
20 22 000 425100 2358	Glitzzy Girlz		2,298	3,339	2,500	2,200	3,000
20 22 000 425100 2362	Music Together		44,366	46,825	41,000	43,500	43,000
20 22 000 425100 2364	Adult General		1,997	2,055	2,200	4,000	5,000
20 22 000 425100 2370	Bricks 4 Kidz		19,301	12,457	15,000	20,000	20,500
20 22 000 425100 2375	Nature Programs		13,626	12,033	13,892	14,900	20,720
	Program Fees		155,744	164,506	145,597	196,700	189,796
Revenue Total			155,744	164,506	145,597	196,700	189,796
	Salaries & Wages - Programs						
20 22 000 515500 2310	Bowling/Magic/Manners		315	5,146	1,000	3,200	3,000
20 22 000 515500 2375	Nature Programs		6,810	5,571	6,464	8,700	11,247
	Salaries & Wages - Programs		7,125	10,716	7,464	11,900	14,247
	Contractual Services- Programs						
20 22 000 525500 2301	Theatre/Foreign Language/Horse		14,073	9,059	6,500	7,055	7,800
20 22 000 525500 2310	Bowling/Magic/Manners		4,326	4,123	3,500	8,300	7,000
20 22 000 525500 2311	Early Childhood General		13,015	10,996	7,485	17,063	10,790
20 22 000 525500 2314	Cooking		480	11,918	7,000	15,000	13,000
20 22 000 525500 2315	Young Rembrandts		4,463	4,485	3,800	3,200	2,900
20 22 000 525500 2331	Kid Rock		8,542	6,496	4,700	7,484	7,000
20 22 000 525500 2350	Cool Science		7,012	5,099	5,200	9,800	10,000
20 22 000 525500 2351	Music & Movement		2,401	3,381	2,000	3,700	3,200
20 22 000 525500 2358	Glitzzy Girlz		1,657	2,450	1,200	1,840	2,000
20 22 000 525500 2362	Music Together		33,336	34,948	25,000	32,000	31,500
20 22 000 525500 2364	Adult General		1,595	1,487	1,400	2,585	3,200
20 22 000 525500 2370	Bricks 4 Kidz		15,538	9,699	10,500	16,862	16,500
20 22 000 525500 2375	Nature Programs		-	618	375	-	750
	Contractual Services- Programs		106,438	104,759	78,660	124,889	115,640
	Materials & Supplies -Programs						
20 22 000 535500 2375	Nature Programs		2,014	2,099	1,800	1,400	2,000
	Materials & Supplies -Programs		2,014	2,099	1,800	1,400	2,000
	Chargebacks & Indirect Expense						
20 22 000 595500 2301	Theatre/Foreign Language/Horse		1,874	2,361	2,362	2,362	2,369
20 22 000 595500 2310	Bowling/Magic/Manners		460	561	560	560	1,079
20 22 000 595500 2311	Early Childhood General		2,233	3,343	3,474	3,474	3,549

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 22 000 595500 2314	Cooking		402	337	393	393	1,356
20 22 000 595500 2315	Young Rembrandts		1,070	1,130	1,131	1,131	1,105
20 22 000 595500 2331	Kid Rock		1,220	1,178	1,121	1,121	1,206
20 22 000 595500 2350	Cool Science		1,099	1,882	1,872	1,872	2,541
20 22 000 595500 2351	Music & Movement		1,066	830	836	836	936
20 22 000 595500 2358	Glitzzy Girlz		256	614	626	626	707
20 22 000 595500 2362	Music Together		1,967	3,072	3,089	3,089	3,863
20 22 000 595500 2364	Adult General		400	372	383	383	687
20 22 000 595500 2370	Bricks 4 Kidz		466	1,242	1,145	1,145	2,177
20 22 000 595500 2375	Nature Programs		1,338	2,034	1,683	1,683	2,523
	Chargebacks & Indirect Expense		13,851	18,956	18,675	18,675	24,098
Expense Total			129,427	136,530	106,599	156,864	155,985
22	Arts & Crafts Programs		26,317	27,976	38,998	39,836	33,811

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
23		Health/Fitness/Dance Programs					
		Program Fees					
20 23 000 425100 3410		Fitness Classes	8,624	7,973	8,500	10,000	10,500
20 23 000 425100 3510		Dance	26,777	27,310	25,000	32,915	30,000
		Program Fees	35,401	35,283	33,500	42,915	40,500
Revenue Total			35,401	35,283	33,500	42,915	40,500
		Salaries & Wages - Programs					
20 23 000 515500 3410		Fitness Classes	4,451	5,370	4,500	4,200	4,500
20 23 000 515500 3510		Dance	11,152	13,197	10,500	10,500	11,000
		Salaries & Wages - Programs	15,603	18,566	15,000	14,700	15,500
		Materials & Supplies -Programs					
20 23 000 535500 3410		Fitness Classes	38	-	200	-	200
20 23 000 535500 3510		Dance	237	304	500	250	400
		Materials & Supplies -Programs	275	304	700	250	600
		Chargebacks & Indirect Expense					
20 23 000 595500 3410		Fitness Classes	3,539	3,551	3,500	3,500	3,500
20 23 000 595500 3510		Dance	4,200	5,470	7,098	7,098	6,382
		Chargebacks & Indirect Expense	7,739	9,021	10,598	10,598	9,882
Expense Total			23,617	27,891	26,298	25,548	25,982
23		Health/Fitness/Dance Programs	11,784	7,393	7,202	17,367	14,518

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
24	General Recreation Programs						
	Program Fees						
20 24 000 425100 4450	Safety Village		13,052	11,771	13,614	15,076	15,380
20 24 000 425100 4451	Positively Play		25,199	25,841	27,688	29,312	31,003
20 24 000 425100 4598	CDH Classes		5,303	5,534	6,135	6,492	6,660
20 24 000 425100 4610	Preschool		473,549	439,125	491,032	460,000	487,482
20 24 000 425100 4612	Kindergarten Kids Camp		28,272	18,319	31,800	20,685	24,984
20 24 000 425100 4625	Camp Caravan		103,642	98,014	100,000	162,754	135,000
20 24 000 425100 4626	Imagination Station		17,795	18,216	20,268	24,753	23,760
20 24 000 425100 4631	Turf & Surf		52,824	47,521	50,000	51,447	50,000
20 24 000 425100 4643	Adventure Time Before & After		171,479	224,696	195,260	185,000	181,352
20 24 000 425100 4684	Gingerbread Class		-	970	1,000	1,050	1,050
20 24 000 425100 4697	Computer Workshop		2,446	5,441	3,000	5,522	4,200
	Program Fees		893,561	895,448	939,797	962,091	960,871
Revenue Total			893,561	895,448	939,797	962,091	960,871
	Salaries & Wages - Programs						
20 24 000 515500 4450	Safety Village		5,236	4,570	4,936	4,892	5,580
20 24 000 515500 4451	Positively Play		10,572	9,666	10,119	11,793	11,917
20 24 000 515500 4598	CDH Classes		1,607	1,600	1,700	1,650	1,734
20 24 000 515500 4610	Preschool		205,224	236,340	231,850	224,459	226,700
20 24 000 515500 4612	Kindergarten Kids Camp		14,846	8,082	17,640	9,971	11,565
20 24 000 515500 4625	Camp Caravan		38,573	37,774	32,000	42,000	38,000
20 24 000 515500 4626	Imagination Station		9,001	7,355	9,000	8,354	11,400
20 24 000 515500 4631	Turf & Surf		23,449	20,724	20,500	22,994	21,000
20 24 000 515500 4643	Adventure Time Before & After		59,846	65,677	85,206	70,000	73,187
	Salaries & Wages - Programs		368,353	391,788	412,951	396,112	401,083
	Contractual Services- Programs						
20 24 000 525500 4450	Safety Village		-	-	-	120	-
20 24 000 525500 4610	Preschool		10,372	9,834	9,130	9,193	9,584
20 24 000 525500 4625	Camp Caravan		8,089	8,464	8,000	13,000	10,000
20 24 000 525500 4631	Turf & Surf		5,175	2,565	7,500	7,196	7,500
20 24 000 525500 4643	Adventure Time Before & After		715	1,247	4,830	2,250	4,254
20 24 000 525500 4697	Computer Workshop		1,600	3,442	1,850	2,300	1,260
	Contractual Services- Programs		25,951	25,552	31,310	34,059	32,598
	Materials & Supplies -Programs						
20 24 000 535500 4450	Safety Village		880	433	450	373	500
20 24 000 535500 4451	Positively Play		814	965	917	1,097	1,048
20 24 000 535500 4598	CDH Classes		560	494	775	603	753
20 24 000 535500 4610	Preschool		29,711	24,376	22,600	25,325	23,000
20 24 000 535500 4612	Kindergarten Kids Camp		1,134	662	795	627	745
20 24 000 535500 4625	Camp Caravan		2,762	2,098	3,200	3,700	3,000
20 24 000 535500 4626	Imagination Station		1,752	1,700	1,250	2,051	1,410
20 24 000 535500 4631	Turf & Surf		2,510	6,265	1,200	1,200	1,200
20 24 000 535500 4643	Adventure Time Before & After		3,073	4,277	10,000	4,000	4,500
20 24 000 535500 4684	Gingerbread Class		253	293	600	600	600
	Materials & Supplies -Programs		43,451	41,563	41,787	39,576	36,756

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Chargebacks & Indirect Expense							
20 24 000 595500 4450	Safety Village		3,643	4,498	5,156	5,156	5,216
20 24 000 595500 4451	Positively Play		8,701	7,384	7,275	7,275	7,375
20 24 000 595500 4598	CDH Classes		2,225	2,237	2,051	2,051	2,089
20 24 000 595500 4610	Preschool		89,876	93,596	101,397	101,397	101,622
20 24 000 595500 4612	Kindergarten Kids Camp		7,497	5,108	7,392	5,000	6,389
20 24 000 595500 4625	Camp Caravan		13,595	13,000	17,911	17,911	21,698
20 24 000 595500 4626	Imagination Station		3,818	3,895	3,397	3,397	3,446
20 24 000 595500 4631	Turf & Surf		2,182	2,976	3,056	3,056	4,484
20 24 000 595500 4643	Adventure Time Before & After		14,388	21,025	26,598	26,598	26,096
20 24 000 595500 4684	Gingerbread Class		167	166	166	166	190
20 24 000 595500 4697	Computer Workshop		1,252	895	896	896	995
Chargebacks & Indirect Expense			147,344	154,780	175,295	172,903	179,600
Expense Total			585,098	613,683	661,343	642,650	650,037
24	General Recreation Programs		308,462	281,765	278,455	319,441	310,835

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
25	Senior Citizen Programs						
	Program Fees						
20 25 000 425100 5702	One Day Trips		4,784	3,926	5,000	4,600	4,000
20 25 000 425100 5706	Adult Dance		3,599	4,563	3,600	3,888	3,600
20 25 000 425100 5728	Senior Luncheons		3,402	2,671	2,500	2,207	2,000
	Program Fees		11,785	11,160	11,100	10,695	9,600
Revenue Total			11,785	11,160	11,100	10,695	9,600
	Contractual Services- Programs						
20 25 000 525500 5702	One Day Trips		4,686	3,689	2,800	3,000	2,500
20 25 000 525500 5706	Adult Dance		2,263	3,030	1,800	2,660	2,000
20 25 000 525500 5728	Senior Luncheons		2,248	2,008	1,600	1,800	1,320
	Contractual Services- Programs		9,197	8,727	6,200	7,460	5,820
	Materials & Supplies -Programs						
20 25 000 535500 5702	One Day Trips		8	174	300	400	300
20 25 000 535500 5728	Senior Luncheons		963	969	650	400	500
	Materials & Supplies -Programs		971	1,143	950	800	800
	Chargebacks & Indirect Expense						
20 25 000 595500 5702	One Day Trips		736	949	1,727	1,000	655
20 25 000 595500 5706	Adult Dance		1,462	1,045	1,044	1,044	559
	Chargebacks & Indirect Expense		2,198	1,994	2,771	2,044	1,214
Expense Total			12,366	11,864	9,921	10,304	7,834
25	Senior Citizen Programs		(581)	(704)	1,179	391	1,766

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
26	Special Events						
	Program Fees						
20 26 000 425100 6801	Family Fun Night		2,688	6,952	2,500	7,248	7,925
20 26 000 425100 6808	Breakfast With Santa		2,857	3,160	3,100	3,100	3,100
20 26 000 425100 6809	Dog Special Event		1,639	-	2,000	-	1,000
20 26 000 425100 6811	Flea Market		613	-	450	370	-
20 26 000 425100 6812	July 4th Festivities		2,436	1,305	1,500	420	1,000
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		6,850	1,343	5,000	4,000	4,000
20 26 000 425100 6816	Parent/Child Events		10,797	11,859	11,000	16,290	18,500
20 26 000 425100 6817	Dance Recital Costumes		8,151	4,749	6,500	6,072	6,500
20 26 000 425100 6820	Easter Extravaganza		3,267	1,857	2,815	2,073	2,875
20 26 000 425100 6824	Cardboard Boat Regatta		1,620	1,560	2,000	2,800	2,500
20 26 000 425100 6830	Santa Visits		2,285	2,530	3,000	2,860	3,150
20 26 000 425100 6835	Polar Express		11,210	11,762	11,760	11,760	12,000
20 26 000 425100 6840	Hay Ride/Kids 2 K		3,136	1,651	2,750	1,681	1,600
	Program Fees		57,549	48,728	54,375	58,674	64,150
Revenue Total			57,549	48,728	54,375	58,674	64,150
	Salaries & Wages - Programs						
20 26 000 515500 6801	Family Fun Night		659	796	765	1,100	1,004
	Salaries & Wages - Programs		659	796	765	1,100	1,004
	Contractual Services- Programs						
20 26 000 525500 6801	Family Fun Night		9,367	11,129	8,840	10,000	18,400
20 26 000 525500 6808	Breakfast With Santa		826	755	900	900	900
20 26 000 525500 6809	Dog Special Event		800	-	1,000	300	500
20 26 000 525500 6812	July 4th Festivities		5,692	5,758	6,000	5,275	6,000
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		2,020	1,070	1,600	1,345	1,600
20 26 000 525500 6816	Parent/Child Events		4,591	3,360	4,000	5,100	7,000
20 26 000 525500 6824	Cardboard Boat Regatta		313	583	-	1,060	1,000
20 26 000 525500 6835	Polar Express		2,873	2,834	2,945	2,495	3,234
20 26 000 525500 6840	Hay Ride/Kids 2 K		498	395	1,400	1,145	1,150
	Contractual Services- Programs		26,980	25,883	26,685	27,620	39,784
	Materials & Supplies -Programs						
20 26 000 535500 6801	Family Fun Night		2,920	4,794	2,100	2,500	4,600
20 26 000 535500 6808	Breakfast With Santa		1,098	994	1,000	1,000	1,200
20 26 000 535500 6809	Dog Special Event		1,394	435	800	200	400
20 26 000 535500 6811	Flea Market		-	-	145	30	-
20 26 000 535500 6812	July 4th Festivities		136	-	300	101	150
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		2,288	1,680	1,300	1,686	1,400
20 26 000 535500 6816	Parent/Child Events		2,516	4,131	3,200	5,451	5,300
20 26 000 535500 6817	Dance Recital Costumes		6,012	4,094	6,000	5,200	5,800
20 26 000 535500 6820	Easter Extravaganza		1,710	730	1,530	1,198	1,530
20 26 000 535500 6824	Cardboard Boat Regatta		595	482	500	665	500
20 26 000 535500 6830	Santa Visits		1,276	1,337	1,340	1,300	1,505
20 26 000 535500 6835	Polar Express		2,900	2,837	3,585	3,585	3,465
20 26 000 535500 6840	Hay Ride/Kids 2 K		1,625	168	500	273	300
	Materials & Supplies -Programs		24,470	21,682	22,300	23,189	26,150

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Chargebacks & Indirect Expense							
20 26 000 595500 6801	Family Fun Night		774	774	774	774	774
20 26 000 595500 6808	Breakfast With Santa		582	304	328	328	376
20 26 000 595500 6809	Dog Special Event		88	84	84	84	64
20 26 000 595500 6811	Flea Market		161	122	123	123	-
20 26 000 595500 6812	July 4th Festivities		238	124	88	88	108
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		355	466	650	650	941
20 26 000 595500 6816	Parent/Child Events		648	912	910	910	1,167
20 26 000 595500 6817	Dance Recital Costumes		287	385	345	345	500
20 26 000 595500 6820	Easter Extravaganza		568	518	568	568	568
20 26 000 595500 6830	Santa Visits		574	577	568	568	568
20 26 000 595500 6835	Polar Express		1,703	2,267	2,273	2,273	2,273
20 26 000 595500 6840	Hay Ride/Kids 2 K		467	515	467	467	295
Chargebacks & Indirect Expense			6,445	7,047	7,178	7,178	7,634
Expense Total			58,553	55,408	56,928	59,087	74,572
26	Special Events		(1,005)	(6,679)	(2,553)	(413)	(10,422)

2019 Budget Highlights

RECREATION FUND - ACKERMAN SFC

- Projected to end FY2018 with a net surplus of \$499,695 which includes a \$125,000 expense transfer to the Ackerman Sports & Fitness Center reserve fund each year. ASFC continues to experience growth in membership revenue projected to exceed \$1,030,000 with over 5,250 members.
- Budgeted to end FY 2019 with a net surplus of \$524,732 (exclusive of the transfer to the reserve fund). The proposed budget reflects an increase in revenue areas including: membership, personal training, fitness classes, program fees and Recreation Program Chargebacks and an increase in expenses for salaries and employee health insurance.
- 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 55+ classes per week, averaging 16 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.
- Projects for 2018 were completed and included, the installation of additional basketball hoops on the middle court of the gymnasium; design upgrades to the walls throughout the building and birthday party room; replacement of fitness equipment and audio applications, and new security cameras. Projects budgeted for 2019 include: upgrade fitness stretching area, new drop-down volleyball net system on middle court, additional body pump group fitness equipment, new soccer goals for turf area, additional cardio equipment, refinishing the gym and fitness floors, new garbage cans/recycling containers, and new recognition display case for athletic awards. Funding for the projects can be found in the ASFC Reserve account.
- A member retention plan will be continued into the 2019 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 2019. 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 2019 budget year. An increase in personal trainers and instructors to keep up with demand will be offered in the next year. Staff will be meeting to discuss HGA partnership which expires in 2019.
- 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 2019 budget includes an additional transfer of \$125,000 from the operating budget to the ASFC Asset Replacement Fund. The projected ending balance for 2019 is \$226,242 in the ASFC Reserve account.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
30	Facilities						
100	Ackerman Sports & Fitness Cent						
	Charges for Services						
20 30 100 420210 0000	Daycare		240	239	250	300	300
20 30 100 420220 0000	Fitness Classes		4,899	3,552	4,500	4,500	6,000
20 30 100 420230 0000	Personal Training		98,039	62,500	82,000	72,000	80,000
20 30 100 420240 0000	Open Gyms		44,657	41,656	44,000	39,000	40,000
20 30 100 420300 0000	Fitness Membership		895,223	994,607	980,000	1,030,000	1,050,000
20 30 100 420940 0000	Climbing Wall		14,977	10,692	15,000	14,000	14,000
20 30 100 420945 0000	ASFC Leagues		75,000	50,000	75,000	50,000	75,000
20 30 100 420950 0000	ASFC Walking Track		793	1,136	850	1,100	1,200
	Charges for Services		1,133,827	1,164,382	1,201,600	1,210,900	1,266,500
	Program Fees						
20 30 100 425100 0000	Program Fees		40,781	21,364	25,000	28,000	35,000
	Program Fees		40,781	21,364	25,000	28,000	35,000
	Rentals						
20 30 100 430100 0000	Rent		44,433	63,433	63,300	71,000	73,000
20 30 100 430160 0000	Field Rentals		212,452	174,367	200,000	205,000	210,000
20 30 100 430170 0000	Party Rentals		3,265	3,935	4,500	6,000	7,500
	Rentals		260,150	241,736	267,800	282,000	290,500
	Concessions						
20 30 100 440400 0000	Concessions		2,018	2,118	2,500	2,500	2,500
	Concessions		2,018	2,118	2,500	2,500	2,500
	Chargeback Revenue						
20 30 100 495500 0000	Rec. Program Chargebacks		11,074	30,069	28,521	28,521	34,832
	Chargeback Revenue		11,074	30,069	28,521	28,521	34,832
Revenue Total			1,447,850	1,459,668	1,525,421	1,551,921	1,629,332
	Salaries & Wages						
20 30 100 510110 0000	Full-Time Exempt Wages	Minor re-allocation of salary in 2019	91,199	90,679	113,250	113,250	117,050
20 30 100 510120 0000	Full-Time Non-Exempt Wages		95,572	98,746	106,000	106,000	106,000
20 30 100 510125 0000	Overtime - Full-Time		1,549	2,060	2,000	2,000	2,000
20 30 100 510130 0000	Part-Time Non-Exempt Wages		25,585	29,093	29,000	26,000	29,000
20 30 100 510135 0000	Overtime - Part-Time		-	-	-	500	500
20 30 100 510150 0000	Fitness Salaries		140,516	146,717	139,000	139,000	141,000
20 30 100 510151 0000	Daycare Salaries		27,965	29,610	2,800	32,000	34,000
20 30 100 510152 0000	Personal Trainers		50,326	46,256	50,000	42,000	50,000
20 30 100 510153 0000	Support Staff		59,228	77,908	75,000	87,000	90,000
20 30 100 510154 0000	Climbing Wall Staff		16,417	14,974	14,000	13,000	14,000
	Salaries & Wages		508,358	536,044	531,050	560,750	583,550

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Contractual Services - Other							
20 30 100 521300 0000	Scavenger Service		2,150	2,076	2,076	2,076	2,150
20 30 100 521600 0000	Contractual Services - Other	Miscellaneous	23,967	19,626	23,000	23,000	23,000
20 30 100 521600 0000	Contractual Services - Other	Office 365 Subscription - moved from Admin budget	-	-	-	-	1,200
20 30 100 521650 0000	Marketing		19,051	19,892	20,000	20,000	20,000
Contractual Services - Other			45,168	41,595	45,076	45,076	46,350
Contractual Services- Programs							
20 30 100 525500 0000	Contractual Services- Programs		20,200	12,890	15,000	7,000	5,000
Contractual Services- Programs			20,200	12,890	15,000	7,000	5,000
Materials & Supplies							
20 30 100 530100 0000	Office Expense		7,174	3,757	5,000	5,000	5,000
20 30 100 530102 0000	Fitness Supplies		8,481	7,764	8,000	7,500	10,000
20 30 100 530210 0000	Repair Equipment		6,349	7,907	6,000	6,000	8,000
20 30 100 530250 0000	Uniforms		2,664	1,984	1,500	1,500	2,000
20 30 100 530260 0000	Daycare Supplies		1,370	233	1,000	600	750
20 30 100 530270 0000	Personal Trainer Supplies		777	-	500	50	200
20 30 100 530300 0000	Supplies - Maintenance		29,663	28,805	24,000	24,000	29,000
20 30 100 530320 0000	Supplies - First Aid		724	436	1,000	450	500
Materials & Supplies			57,201	50,885	47,000	45,100	55,450
Materials & Supplies -Programs							
20 30 100 535500 0000	Materials & Supplies -Programs		1,789	1,437	1,000	1,000	1,000
Materials & Supplies -Programs			1,789	1,437	1,000	1,000	1,000
Computer Soft/Hardware Equip.							
20 30 100 540700 0000	Computer/Technology Equipment		295	397	500	500	500
Computer Soft/Hardware Equip.			295	397	500	500	500
Other Equipment							
20 30 100 541300 0000	Building Equipment		2,641	3,562	2,500	2,000	2,000
Other Equipment			2,641	3,562	2,500	2,000	2,000
Building & Landscaping							
20 30 100 550300 0000	Building Repair		5,250	2,145	4,000	1,000	4,000
20 30 100 550302 0000	Plumbing Repairs		1,260	-	1,000	1,000	1,000
Building & Landscaping			6,510	2,145	5,000	2,000	5,000
Employment Expenses							
20 30 100 565100 0000	Employee Health Insurance	Minor re-allocation of insurance in 2019	30,457	25,072	51,500	40,000	53,000
Employment Expenses			30,457	25,072	51,500	40,000	53,000
Utilities							
20 30 100 570100 0000	Electricity		116,909	116,000	127,600	125,000	125,000
20 30 100 570200 0000	Heating Gas & Oil		19,745	16,781	21,850	24,500	24,500
20 30 100 570300 0000	Telephone/Internet - Service		12,084	16,939	17,000	15,000	15,000
20 30 100 570400 0000	Water & Sewer Fees		9,853	10,350	10,750	12,000	12,250
Utilities			158,591	160,070	177,200	176,500	176,750

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Miscellaneous Expenses							
20 30 100 585202 0000	Continuing Education - Staff		491	433	1,000	1,000	1,000
20 30 100 585950 0000	Registration Processing Fees		36,160	38,712	45,610	46,300	50,000
Miscellaneous Expenses			36,651	39,145	46,610	47,300	51,000
Transfers Out							
20 30 100 590900 0000	Fund Transfer Out		100,000	100,000	125,000	125,000	125,000
Transfers Out			100,000	100,000	125,000	125,000	125,000
Expense Total			967,861	973,242	1,047,436	1,052,226	1,104,600
100	Ackerman Sports & Fitness Cent		479,989	486,426	477,985	499,695	524,732

2019 Budget Highlights

RECREATION FUND - LAKE ELLYN BOATHOUSE

The 2018 rental season for the Lake Ellyn Boathouse was an eventful year. The total number of rentals was consistent for the year in comparison to 2017, and several renters are booking extended hours (5+ hours) and including the deck/terrace with their facility rental.

The rental season begins the first weekend in March and concludes the third week of December; with approximately 10 weeks open for ice skating. The total number of rentals for 2018 is estimated at 130; which includes 74 resident rentals, 42 non-resident rentals, 9 resident organization rentals/school district and 6 other rentals. In addition to paid rentals, the Boathouse and park hosted 20 GEPD special events and had 75 alcohol permit applications.

There were approximately 11,600 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, Lions Club Festival of the Arts, and several smaller Park District events throughout the summer.

The 2018 Budget reflects a net revenue of \$59,050. Although there were slightly fewer resident rentals in 2018, the net revenue is consistent with the 2018 budget, as a result of increased non-resident rentals (five more in 2017) that have a higher rental fee, as well as increased deck use fees, alcohol permits and total rental time booked.

The budgeted rental revenue for 2019 is estimated at \$140,000, which includes special permits (for alcohol). The net revenue for 2019 is based on an estimated 125 paid rentals, over 42 weekends at 6-8 hours each at the resident rate, with at least half also renting the deck and patios.

There is no planned increase in rental rates for the 2019 rental season. Staff will be conducting a banquet and rental facility survey of similar local park districts and banquet facilities for comparison of fees and amenities offered. The 2020 budget will reflect any proposed fee changes for the following year. Planned additional amenities for 2019 include the purchase of 120 new outdoor seating chairs to accommodate the increased number of wedding ceremonies being booked at the Boathouse. LE Boathouse fees include:

	2018 Rates	2019 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 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
150	Boathouse						
	Rentals						
20 30 150 430100 0000	Rent		49,588	122,932	120,000	118,133	125,000
	Rentals		49,588	122,932	120,000	118,133	125,000
	Concessions						
20 30 150 440400 0000	Concessions		-	348	500	454	500
	Concessions		-	348	500	454	500
	Licenses & Permits						
20 30 150 460205 0000	Special Use Permits		5,685	14,385	12,600	15,000	14,700
	Licenses & Permits		5,685	14,385	12,600	15,000	14,700
Revenue Total			55,273	137,665	133,100	133,587	140,200
	Salaries & Wages						
20 30 150 510110 0000	Full-Time Exempt Wages		20,217	21,062	25,000	25,000	25,000
20 30 150 510130 0000	Part-Time Non-Exempt Wages		4,793	13,574	11,700	13,500	14,560
	Salaries & Wages		25,010	34,636	36,700	38,500	39,560
	Contractual Services - Other						
20 30 150 521205 0000	Special Use Permits		4,110	10,688	10,500	12,000	12,250
20 30 150 521300 0000	Scavenger Service		1,763	2,256	2,400	1,950	2,400
20 30 150 521600 0000	Contractual Services - Other		1,800	2,177	2,000	2,000	2,000
	Contractual Services - Other		7,673	15,121	14,900	15,950	16,650
	Materials & Supplies						
20 30 150 530095 0000	Concessions		-	218	225	200	225
20 30 150 530210 0000	Repair Equipment		18	45	100	100	100
20 30 150 530300 0000	Supplies - Maintenance		260	909	600	600	600
20 30 150 530600 0000	Chemicals & Paint		-	-	100	100	100
	Materials & Supplies		279	1,172	1,025	1,000	1,025
	Other Equipment						
20 30 150 541300 0000	Building Equipment		858	1,214	1,000	1,000	1,000
	Other Equipment		858	1,214	1,000	1,000	1,000
	Building & Landscaping						
20 30 150 550300 0000	Building Repair		4	-	1,000	1,000	1,000
	Building & Landscaping		4	-	1,000	1,000	1,000
	Employment Expenses						
20 30 150 565100 0000	Employee Health Insurance		2,304	2,067	2,400	2,600	2,700
	Employment Expenses		2,304	2,067	2,400	2,600	2,700

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Utilities							
20 30 150 570100 0000	Electricity		1,281	1,476	1,650	2,100	2,100
20 30 150 570200 0000	Heating Gas & Oil		2,733	1,651	3,325	3,000	3,000
20 30 150 570300 0000	Telephone/Internet - Service		1,866	2,428	4,100	4,100	4,100
20 30 150 570400 0000	Water & Sewer Fees		755	1,125	1,750	1,650	1,750
Utilities			6,634	6,680	10,825	10,850	10,950
Miscellaneous Expenses							
20 30 150 585950 0000	Registration Processing Fees		771	825	3,450	3,505	4,300
Miscellaneous Expenses			771	825	3,450	3,505	4,300
Expense Total			43,533	61,716	71,300	74,405	77,185
150	Boathouse		11,740	75,949	61,800	59,182	63,015

2019 Budget Highlights

RECREATION FUND - MAIN STREET RECREATION CENTER



- The projected Net Revenue loss decreased slightly from the budgeted amount in 2018.
- The proposed 2019 Budget reflects a loss of \$80,475, slightly higher than the 2018 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 reduced their rehearsal needs by \$2,000 in 2018. An increase in general rentals offset the decrease and the 2019 Budget reflects similar revenues.
- Extensive roof and HVAC repairs were completed in 2018. System controls were also updated throughout the facility (17 thermostats). These repairs are funded in the Capital Projects area of the budget.
- 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 received \$75,000 from program chargeback revenue generated from a portion of the program indirect budgets. An increase to \$80,000 is reflected in the 2019 budget.
- 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 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
200		Main Street Recreation Center					
		Rentals					
20 30 200 430100 0000	Rent		31,965	26,949	24,864	25,000	26,000
20 30 200 430170 0000	Party Rentals		8,830	4,745	10,500	6,000	6,000
		Rentals	40,795	31,694	35,364	31,000	32,000
		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	80,000
		Chargeback Revenue	75,000	75,000	75,000	75,000	80,000
		Revenue Total	115,995	106,694	110,564	106,200	112,200
		Salaries & Wages					
20 30 200 510110 0000	Full-Time Exempt Wages		22,837	21,991	24,000	24,000	24,000
20 30 200 510120 0000	Full-Time Non-Exempt Wages		4,302	3,991	4,500	4,500	4,500
20 30 200 510125 0000	Overtime - Full-Time		345	-	500	-	500
20 30 200 510130 0000	Part-Time Non-Exempt Wages		38,658	67,377	65,786	65,751	67,300
		Salaries & Wages	66,142	93,359	94,786	94,251	96,300
		Contractual Services - Other					
20 30 200 521300 0000	Scavenger Service		2,034	897	1,020	1,323	1,400
20 30 200 521600 0000	Contractual Services - Other		5,817	13,081	14,000	14,000	15,000
20 30 200 521630 0000	Police & Security Protection		900	900	900	900	900
		Contractual Services - Other	8,751	14,878	15,920	16,223	17,300
		Materials & Supplies					
20 30 200 530210 0000	Repair Equipment		558	478	1,500	1,500	2,000
20 30 200 530250 0000	Uniforms		-	93	200	125	125
20 30 200 530300 0000	Supplies - Maintenance		715	1,826	2,000	1,700	2,000
20 30 200 530310 0000	Supplies - Cleaning		1,713	2,552	3,400	3,000	3,400
20 30 200 530600 0000	Chemicals & Paint		-	170	450	400	500
		Materials & Supplies	2,986	5,119	7,550	6,725	8,025
		Other Equipment					
20 30 200 541300 0000	Building Equipment		566	791	500	1,159	1,500
		Other Equipment	566	791	500	1,159	1,500
		Building & Landscaping					
20 30 200 550300 0000	Building Repair		343	726	3,500	1,800	3,200
		Building & Landscaping	343	726	3,500	1,800	3,200
		Employment Expenses					
20 30 200 565100 0000	Employee Health Insurance		3,628	3,619	5,500	4,500	4,500
		Employment Expenses	3,628	3,619	5,500	4,500	4,500

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Utilities							
20 30 200 570100 0000	Electricity		37,111	35,543	48,400	42,000	42,000
20 30 200 570200 0000	Heating Gas & Oil		11,791	11,661	15,200	14,500	14,500
20 30 200 570400 0000	Water & Sewer Fees		1,562	1,549	1,800	1,800	1,850
Utilities			50,464	48,753	65,400	58,300	58,350
Miscellaneous Expenses							
20 30 200 585950 0000	Registration Processing Fees		2,989	3,201	3,310	3,360	3,500
Miscellaneous Expenses			2,989	3,201	3,310	3,360	3,500
Expense Total			135,869	170,446	196,466	186,318	192,675
200	Main Street Recreation Center		(19,874)	(63,752)	(85,902)	(80,118)	(80,475)

2019 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 FY2018 with a net revenue of \$74,148. The proposed budget for FY2019 is projected to end with a net revenue of \$92,255. Both years include a \$25,000 expense in the Clubhouse budget and a \$5,000 expense in the Platform budget, 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 2019 year-end balance in the asset replacement fund is \$85,467 for Maryknoll Clubhouse and \$20,000 for the Platform Tennis Facility.

2019 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 is projected to decrease in 2018 reflecting \$115,000 in revenue from approximately 18,000 rounds of golf. There are no plans to increase fees for miniature golf or clubhouse room rental.
- Rentals for the outside pavilion decreased slightly due to the cancellation of rental parties because of rain and storms. There are no plans to increase fees for shelter rentals in the upcoming 2019 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, and outside day camp organizations.
- Projected expenses for 2018 are forecasted to be slightly less than budgeted. In addition, overall expenses for 2019 are budgeted to be similar to the 2018 season.
- In 2018, repairs were made to the cave and ponds A, D, & E. Additional pond repair and fencing repair is planned for 2019 and is reflected in the capital projects budget.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
300	Maryknoll - Clubhouse						
	Charges for Services						
20 30 300 420905 0000	Daily Admission Fees		118,359	132,053	120,000	115,000	130,000
	Charges for Services		118,359	132,053	120,000	115,000	130,000
	Rentals						
20 30 300 430100 0000	Rent		-	1,480	-	-	-
20 30 300 430170 0000	Party Rentals		13,873	13,052	16,500	14,000	16,500
	Rentals		13,873	14,532	16,500	14,000	16,500
	Concessions						
20 30 300 440400 0000	Concessions		24,397	20,343	25,500	25,000	25,500
	Concessions		24,397	20,343	25,500	25,000	25,500
	Miscellaneous Income						
20 30 300 485600 0000	Special Events		14,519	6,374	7,000	8,705	8,500
	Miscellaneous Income		14,519	6,374	7,000	8,705	8,500
	Revenue Total		171,147	173,301	169,000	162,705	180,500
	Salaries & Wages						
20 30 300 510110 0000	Full-Time Exempt Wages		6,851	6,997	7,500	7,500	7,500
20 30 300 510120 0000	Full-Time Non-Exempt Wages		4,302	3,991	4,500	4,500	4,500
20 30 300 510125 0000	Overtime - Full-Time		345	-	500	-	500
20 30 300 510130 0000	Part-Time Non-Exempt Wages		25,173	24,536	23,000	23,500	23,000
	Salaries & Wages		36,671	35,523	35,500	35,500	35,500
	Contractual Services - Other						
20 30 300 521300 0000	Scavenger Service		1,700	736	800	800	800
20 30 300 521600 0000	Contractual Services - Other		2,867	7,020	7,000	3,000	7,000
20 30 300 521630 0000	Police & Security Protection		500	500	500	385	500
	Contractual Services - Other		5,067	8,256	8,300	4,185	8,300
	Materials & Supplies						
20 30 300 530095 0000	Concessions		11,744	12,858	10,500	10,300	10,500
20 30 300 530210 0000	Repair Equipment		501	1,516	2,000	1,700	2,000
20 30 300 530250 0000	Uniforms		150	150	150	184	185
20 30 300 530300 0000	Supplies - Maintenance		343	346	300	300	300
20 30 300 530345 0000	Golf Equipment		1,315	3,209	3,000	2,100	3,000
20 30 300 530907 0000	Special Events		3,011	3,671	3,000	5,000	5,000
	Materials & Supplies		17,064	21,749	18,950	19,584	20,985
	Other Equipment						
20 30 300 541300 0000	Building Equipment		-	680	500	350	500
	Other Equipment		-	680	500	350	500
	Building & Landscaping						
20 30 300 550302 0000	Plumbing Repairs	RPZ Repairs, etc.	-	-	250	619	300
	Building & Landscaping		-	-	250	619	300

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Employment Expenses							
20 30 300 565100 0000	Employee Health Insurance		1,879	1,863	3,100	2,500	2,500
Employment Expenses			1,879	1,863	3,100	2,500	2,500
Utilities							
20 30 300 570100 0000	Electricity		12,051	13,827	15,400	16,200	16,200
20 30 300 570200 0000	Heating Gas & Oil		1,466	2,370	2,375	2,900	2,900
20 30 300 570300 0000	Telephone/Internet - Service		1,394	1,394	1,500	1,700	1,700
20 30 300 570400 0000	Water & Sewer Fees		6,952	7,242	6,150	6,000	6,150
Utilities			21,864	24,833	25,425	26,800	26,950
Miscellaneous Expenses							
20 30 300 585950 0000	Registration Processing Fees		4,335	4,640	4,950	5,050	5,550
Miscellaneous Expenses			4,335	4,640	4,950	5,050	5,550
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			111,879	122,545	121,975	119,588	125,585
300	Maryknoll - Clubhouse		59,268	50,756	47,025	43,117	54,915

2019 Budget Highlights

RECREATION FUND - PLATFORM TENNIS



The platform tennis program continued to experience growth in their membership bringing in over a projected \$75,000 in membership revenue for FY2018. 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 \$250 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 352 active members for the 2017/2018 season.
- Lessons and in-house leagues continue to experience the largest increase in revenue by a projected \$14,000. The House League program continues to be very popular and player participation is has grown significantly due in part to having 6 courts now and the popularity of 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 \$18,000 for the season. The rental Agreement for use expires March 2019. The Travel Season begins in October and concludes in early March. The men's travel teams play games on all six courts Tuesday and Thursday and 4 courts on Wednesday 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 5 women's teams. With the additional two courts, an evening women's house league is now offered in the fall and winter.
- A net surplus of \$30,935 is projected for FY2018. The proposed FY2019 budget reflects a \$33,600 net surplus. Since the installation of the new courts, the net surplus for the Platform Budget has increased over \$18,000 every year for the last two years. The net revenue exceeds the forecasted financial plans.
- In addition to the net surplus generated every year in the platform tennis budget, an additional \$10,000 in the FY2017, \$5,000 in FY2018 and \$5,000 in FY2019 in expenses are reflected as a fund transfer to a Maryknoll Park Asset Replacement Fund. The funds will be set aside for future needs of the facility such as repairs and upgrades.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
350	Maryknoll - Platform						
	Charges for Services						
20 30 350 420115 0000	Platform Tennis Lessons		21,839	35,014	41,065	38,000	38,000
20 30 350 420120 0000	Platform Tennis Annual Members		56,243	68,002	85,000	75,000	75,000
20 30 350 420125 0000	Platform Tennis Leagues		8,640	13,399	17,000	24,000	26,000
	Charges for Services		86,721	116,414	143,065	137,000	139,000
	Rentals						
20 30 350 430100 0000	Rent		14,560	16,290	18,000	18,000	18,000
20 30 350 430170 0000	Party Rentals		690	450	4,000	1,000	1,000
	Rentals		15,250	16,740	22,000	19,000	19,000
	Product Sales						
20 30 350 445130 0000	Equipment Sales		130	80	-	35	-
	Product Sales		130	80	-	35	-
Revenue Total			102,101	133,234	165,065	156,035	158,000
	Salaries & Wages						
20 30 350 510110 0000	Full-Time Exempt Wages		9,135	9,329	10,250	10,250	10,250
20 30 350 510120 0000	Full-Time Non-Exempt Wages		4,302	3,991	4,500	4,500	4,500
20 30 350 510125 0000	Overtime - Full-Time		345	-	100	-	-
20 30 350 510130 0000	Part-Time Non-Exempt Wages		29,382	36,997	36,600	42,000	42,000
	Salaries & Wages		43,164	50,316	51,450	56,750	56,750
	Contractual Services - Other						
20 30 350 521300 0000	Scavenger Services		761	483	700	700	700
20 30 350 521600 0000	Contractual Services - Other		3,713	5,474	5,400	3,000	3,000
	Contractual Services - Other		4,473	5,957	6,100	3,700	3,700
	Materials & Supplies						
20 30 350 530210 0000	Repair Equipment		16,359	4,570	21,000	21,000	20,000
20 30 350 530300 0000	Supplies - Maintenance		160	170	200	200	200
20 30 350 530310 0000	Supplies - Cleaning		-	-	200	200	200
	Materials & Supplies		16,519	4,740	21,400	21,400	20,400
	Other Equipment						
20 30 350 541300 0000	Building Equipment		8,631	14,580	10,000	8,000	8,000
	Other Equipment		8,631	14,580	10,000	8,000	8,000
	Employment Expenses						
20 30 350 565100 0000	Employee Health Insurance		2,129	2,114	3,600	2,500	2,750
	Employment Expenses		2,129	2,114	3,600	2,500	2,750

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
		Utilities					
20 30 350 570100 0000	Electricity		4,548	4,263	7,500	10,000	10,000
20 30 350 570200 0000	Heating Gas & Oil		5,558	5,689	9,000	9,000	9,000
20 30 350 570300 0000	Telephone/Internet - Service		1,496	1,529	1,600	1,900	1,900
20 30 350 570400 0000	Water & Sewer Fees		755	1,246	1,750	1,700	1,750
		Utilities	12,357	12,728	19,850	22,600	22,650
		Miscellaneous Expenses					
20 30 350 585950 0000	Registration Processing Fees		2,200	2,355	5,029	5,150	5,150
		Miscellaneous Expenses	2,200	2,355	5,029	5,150	5,150
		Transfers Out					
20 30 350 590900 0000	Fund Transfer out		-	10,000	-	5,000	5,000
		Transfers Out	-	10,000	-	5,000	5,000
		Expense Total	89,472	102,790	117,429	125,100	124,400
350	Maryknoll - Platform		12,629	30,444	47,636	30,935	33,600

2019 Budget Highlights

RECREATION FUND - SPLASH PARK



The Splash Pad typically operates from Memorial Day weekend (seven days a week) until Labor Day weekend. 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 recommending \$1.00 per visit for resident adults in 2019.

- The success of the splash pad is very weather dependent. While the summer was warm, there were many rainy days that affected the entire days admission. For 2018, staff projects a net revenue of \$96.00. The proposed 2019 budget reflects a net revenue of \$3,740.00.
- Approximately \$36,761 was received in daily admission from an estimated 15,282 users in 2018.
- Projected expenses for FY2018 are slightly less than budgeted and the proposed FY2019 budget expenses are projected to be similar.
- The water feature pump broke due to water damage in the pump/controller pit. The pump was repaired and a back up pump was purchased to keep on hand. PDRMA claim was filed and repair expenses were reimbursed to the Park District.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
400	Maryknoll - Splash Pad						
	Charges for Services						
20 30 400 420905 0000	Daily Admission Fees		41,426	35,639	44,000	35,961	41,000
20 30 400 420925 0000	Coupon Books		1,894	1,408	2,000	1,342	2,000
	Charges for Services		43,320	37,047	46,000	37,303	43,000
	Revenue Total		43,320	37,047	46,000	37,303	43,000
	Salaries & Wages						
20 30 400 510110 0000	Full-Time Exempt Wages		6,851	6,997	7,500	7,500	7,500
20 30 400 510120 0000	Full-Time Non-Exempt Wages		4,302	3,991	4,500	4,500	4,500
20 30 400 510125 0000	Overtime - Full-Time		345	-	100	-	-
20 30 400 510130 0000	Part-Time Non-Exempt Wages		12,200	12,000	12,000	10,500	12,000
	Salaries & Wages		23,698	22,987	24,100	22,500	24,000
	Materials & Supplies						
20 30 400 530210 0000	Repair Equipment		10	-	-	-	-
20 30 400 530250 0000	Uniforms		150	200	200	184	185
20 30 400 530900 0000	Misc. Supplies & Repairs		4,019	1,312	3,000	3,123	3,000
	Materials & Supplies		4,179	1,512	3,200	3,307	3,185
	Building & Landscaping						
20 30 400 550302 0000	Plumbing Repairs	RPZ Repairs, etc.	172	-	175	150	175
	Building & Landscaping		172	-	175	150	175
	Employment Expenses						
20 30 400 565100 0000	Employee Health Insurance		1,879	1,863	3,100	2,500	2,750
	Employment Expenses		1,879	1,863	3,100	2,500	2,750
	Utilities						
20 30 400 570100 0000	Electricity		2,000	-	2,200	1,000	1,000
20 30 400 570300 0000	Telephone/Internet - Service		279	268	400	300	300
20 30 400 570400 0000	Water & Sewer Fees		4,150	5,359	6,500	6,000	6,500
	Utilities		6,429	5,628	9,100	7,300	7,800
	Miscellaneous Expenses						
20 30 400 585950 0000	Registration Processing Fees		1,146	1,227	1,410	1,450	1,350
	Miscellaneous Expenses		1,146	1,227	1,410	1,450	1,350
	Expense Total		37,504	33,216	41,085	37,207	39,260
400	Maryknoll - Splash Pad		5,816	3,831	4,915	96	3,740

2019 Budget Highlights

RECREATION FUND - SPRING AVENUE RECREATION CENTER



- Projected to end FY2018 with a net loss slightly lower than originally budgeted.
- The proposed 2019 budget reflects a loss of \$122,440, which is slightly lower than the 2018 estimated year-end.
- There are currently 67 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 73 in 2017 to 87 in 2018. The Spring Avenue fitness members budget area 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, was added to this location in late 2018.
- Programming continues to increase at this facility. The increased use of the Safety Village and gymnastics center has increased usage in within the facility. Similar to Main Street, budgets for the programs conducted at the Spring Avenue Recreation Center are not included in the facility budget. Net revenue from the programs is reflected in the program area of the budget. The Spring Avenue budget receives \$60,000 from program chargeback revenue generated from a portion of the program indirect budgets. In 2019, the chargeback revenue will be increased to \$65,000.
- In 2018, 3 rooftop HVAC units were replaced. Storm water drains were repaired near the fitness center side of the facility. These repairs were funded in the 2018 Capital Projects area of the budget.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
450	Spring Ave Recreation Center						
	Charges for Services						
20 30 450 420300 0000	Fitness Membership		12,189	13,389	16,500	15,000	15,500
	Charges for Services		12,189	13,389	16,500	15,000	15,500
	Rentals						
20 30 450 430100 0000	Rent		17,976	12,905	17,000	19,000	19,500
	Rentals		17,976	12,905	17,000	19,000	19,500
	Chargeback Revenue						
20 30 450 495500 0000	Rec. Program Chargebacks		60,000	60,000	60,000	60,000	65,000
	Chargeback Revenue		60,000	60,000	60,000	60,000	65,000
Revenue Total			90,166	86,293	93,500	94,000	100,000
	Salaries & Wages						
20 30 450 510110 0000	Full-Time Exempt Wages		15,197	21,338	24,000	24,000	24,000
20 30 450 510120 0000	Full-Time Non-Exempt Wages		41,872	44,737	48,000	48,000	48,000
20 30 450 510125 0000	Overtime - Full-Time		71	560	500	500	500
20 30 450 510130 0000	Part-Time Non-Exempt Wages		22,316	31,695	29,400	31,995	36,500
	Salaries & Wages		79,456	98,331	101,900	104,495	109,000
	Contractual Services - Other						
20 30 450 521300 0000	Scavenger Service		2,184	1,044	1,044	1,000	1,040
20 30 450 521600 0000	Contractual Services - Other		30,420	35,138	39,000	35,000	35,000
20 30 450 521630 0000	Police & Security Protection		2,400	2,400	2,400	1,500	1,000
	Contractual Services - Other		35,004	38,582	42,444	37,500	37,040
	Materials & Supplies						
20 30 450 530102 0000	Fitness Supplies		282	325	300	350	350
20 30 450 530210 0000	Repair Equipment		2,674	676	2,000	1,500	2,000
20 30 450 530250 0000	Uniforms		141	-	200	-	-
20 30 450 530300 0000	Supplies - Maintenance		345	476	1,500	1,300	1,500
20 30 450 530310 0000	Supplies - Cleaning		1,719	2,143	3,500	2,800	3,500
20 30 450 530600 0000	Chemicals & Paint		69	293	300	-	300
	Materials & Supplies		5,230	3,912	7,800	5,950	7,650
	Other Equipment						
20 30 450 541300 0000	Building Equipment		1,374	2,190	900	1,500	2,000
	Other Equipment		1,374	2,190	900	1,500	2,000
	Building & Landscaping						
20 30 450 550300 0000	Building Repair		776	1,255	3,500	2,000	3,000
	Building & Landscaping		776	1,255	3,500	2,000	3,000
	Employment Expenses						
20 30 450 565100 0000	Employee Health Insurance		13,487	13,486	17,000	15,000	16,000
	Employment Expenses		13,487	13,486	17,000	15,000	16,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
Utilities							
20 30 450 570100 0000	Electricity		28,334	26,230	33,000	32,000	32,000
20 30 450 570200 0000	Heating Gas & Oil		11,807	11,799	15,200	15,000	5,000
20 30 450 570300 0000	Telephone/Internet - Service		1,785	1,788	2,000	2,000	2,000
20 30 450 570400 0000	Water & Sewer Fees		5,915	2,005	4,500	4,500	4,600
Utilities			47,841	41,822	54,700	53,500	43,600
Miscellaneous Expenses							
20 30 450 585950 0000	Registration Processing Fees		3,120	3,339	3,640	3,700	4,150
Miscellaneous Expenses			3,120	3,339	3,640	3,700	4,150
Expense Total			186,287	202,917	231,884	223,645	222,440
450	Spring Ave Recreation Center		(96,121)	(116,624)	(138,384)	(129,645)	(122,440)

2019 Budget Highlights

RECREATION FUND - SPRING AVENUE DOG PARK



The Spring Avenue Dog Park has had an active year. Currently there are approximately 765 members to the Dog Park composed of Glen Ellyn Park District patrons, Lombard residents and various other neighboring communities. The implementation of the new walking path has been well received and the newly installed asphalt pad and gating has required much less maintenance and is more capable of withstanding the flow of members in and out of the Dog Park.

Membership is up over 16% from last year as of October of 2017 and revenues are up nearly 20%. Projected expenditures are forecasted to be slightly below budget this year as no major additions of equipment have been added to the Park in 2018.

	2018 Rates
Resident - 1 Dog	\$30/ Year Membership
Resident - 2 Dog	\$60 / Year Membership
Non-Resident - 1 Dog	\$75 / Year Membership
Non-Resident - 2 Dog	\$125 / Year Membership

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
475	Spring Ave Dog Park						
	Charges for Services						
20 30 475 420425 0000	Dog Park Passes		29,982	32,849	32,000	33,000	34,000
	Charges for Services		29,982	32,849	32,000	33,000	34,000
Revenue Total			29,982	32,849	32,000	33,000	34,000
	Materials & Supplies						
20 30 475 530425 0000	Dog Park Supplies		6,661	5,687	6,000	3,000	6,000
	Materials & Supplies		6,661	5,687	6,000	3,000	6,000
Expense Total			6,661	5,687	6,000	3,000	6,000
475	Spring Ave Dog Park		23,322	27,162	26,000	30,000	28,000

2019 Budget Highlights

RECREATION FUND - SUNSET POOL



Projected to end FY 2018 with a net loss of \$66,062, compared to a net loss of \$94,437 in FY2017. Total Revenue for this year increased \$20,000 and expenses decreased by \$20,000. The increase in revenue is reflected in daily admission fees, swim team and the swim lessons accounts. The weather conditions were good, for swimming however it was a higher than normal rain fall for the summer. The pool pass sales dropped 7% from the previous summer but the daily admissions increased by almost 15%. All the remaining revenue lines including, concessions, coupon books, and party rentals were relatively consistent as previous summers. Swim team (Gators) reflects another significant 23% growth totaling over \$75,000 in revenue. The largest area of expenses to operate an outdoor swimming pool is salaries, water usage, chemicals and utilities.

The proposed 2019 budget reflects a net loss of \$58,000. 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. A part-time pool salary survey will be conducted this winter to compare pools especially at the lifeguard level. A slight increase in salaries was added to the 2019 budget.

Upgrades to the physical condition of the pool for the 2018 season included: additional matching deck and concession area tables and umbrellas, the purchase of a new front electronic door which will be installed in the fall, partial painting of the locker rooms, bases on the diving boards and lifeguard chairs, lap pool gutters were painted, a new water bottle style drinking fountain was installed, a clear coating was applied to the water feature mural, underwater pool lighting was installed, new garbage can lids were added and sealant coating was applied to the water slides. The costs for the upgrades are reflected in the Capital Improvement budget. General capital project upgrades are planned for the 2019 budget year to include: continued furniture upgrades, replace safety matting and repaint entire play piece, replace lap pool lap lines, refinish the diving boards, paint the water slides, repair the waterslide pumps, replacement of the VGB grates, contracting with a pool consultant for future capital planning and general cosmetic improvements to the facility.

Strategic Plans will be updated to include: survey analysis, new special events and programs, continued swim lesson improvements, fee comparison of similar pools, addition of new programs and special events, continue to 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 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
500	Sunset Pool						
	Charges for Services						
20 30 500 420900 0000	Annual Pool Passes		232,751	239,920	240,000	223,416	230,000
20 30 500 420905 0000	Daily Admission Fees		63,181	53,408	56,000	61,000	60,000
20 30 500 420910 0000	Swim Team		50,665	58,762	64,000	75,920	76,000
20 30 500 420920 0000	Swim Lessons		47,808	37,578	45,000	41,000	45,000
20 30 500 420925 0000	Coupon Books		13,181	10,319	12,000	10,900	11,000
20 30 500 420928 0000	Advanced Lifesaving		11,967	10,060	10,000	9,720	10,000
	Charges for Services		419,553	410,046	427,000	421,956	432,000
	Rentals						
20 30 500 430100 0000	Rent		11,433	12,255	11,000	12,000	15,000
	Rentals		11,433	12,255	11,000	12,000	15,000
	Concessions						
20 30 500 440400 0000	Concessions		50,945	46,353	50,000	53,000	53,000
	Concessions		50,945	46,353	50,000	53,000	53,000
	Miscellaneous Income						
20 30 500 485600 0000	Special Events		648	643	1,000	1,004	2,000
	Miscellaneous Income		648	643	1,000	1,004	2,000
Revenue Total			482,578	469,297	489,000	487,960	502,000
	Salaries & Wages						
20 30 500 510110 0000	Full-Time Exempt Wages		11,937	15,251	17,000	17,000	13,200
20 30 500 510120 0000	Full-Time Non-Exempt Wages		16,133	15,858	15,000	15,000	15,000
20 30 500 510125 0000	Overtime - Full-Time		1,293	6,877	1,500	6,500	5,000
20 30 500 510130 0000	Part-Time Non-Exempt Wages		217,804	205,398	205,000	190,000	199,800
20 30 500 510135 0000	Overtime - Part-Time		-	2,903	-	800	1,000
20 30 500 510170 0000	Part-Time Non-Exempt Swim Team		18,251	20,028	20,000	26,200	25,000
20 30 500 510171 0000	Part-Time Non-Exempt Swim Less		34,357	35,400	34,000	32,500	35,000
	Salaries & Wages		299,775	301,714	292,500	288,000	294,000
	Contractual Services - Other						
20 30 500 521300 0000	Scavenger Service		3,511	2,445	2,000	2,000	2,000
20 30 500 521600 0000	Contractual Services - Other		13,101	14,913	13,000	19,000	15,000
20 30 500 521910 0000	Swim Team		800	-	1,000	1,014	1,000
	Contractual Services - Other		17,412	17,358	16,000	22,014	18,000
	Materials & Supplies						
20 30 500 530095 0000	Concessions		26,695	20,295	19,000	25,000	25,000
20 30 500 530210 0000	Repair Equipment		13,707	11,956	10,000	11,000	10,000
20 30 500 530300 0000	Supplies - Maintenance		3,382	5,914	3,500	2,500	3,000
20 30 500 530320 0000	Supplies - First Aid		1,401	1,226	1,070	800	1,000
20 30 500 530401 0000	Pool Guard Supplies		6,494	9,783	8,000	8,000	8,000
20 30 500 530402 0000	General Pool Supplies		677	1,198	600	2,000	2,000
20 30 500 530600 0000	Chemicals & Paint		41,706	49,147	40,000	50,000	50,000
20 30 500 530900 0000	Misc. Supplies & Repairs		381	742	700	737	1,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
20 30 500 530907 0000	Special Events		1,120	548	150	1,261	1,500
20 30 500 530910 0000	Swim Team		9,068	13,252	12,000	11,000	10,000
	Materials & Supplies		104,630	114,062	95,020	112,298	111,500
	Employment Expenses						
20 30 500 565100 0000	Employee Health Insurance		5,683	5,464	9,000	6,000	8,000
	Employment Expenses		5,683	5,464	9,000	6,000	8,000
	Utilities						
20 30 500 570100 0000	Electricity		26,029	27,327	27,500	30,000	30,000
20 30 500 570200 0000	Heating Gas & Oil		14,844	18,750	18,050	16,000	16,000
20 30 500 570300 0000	Telephone/Internet - Service		2,671	2,816	4,100	5,500	6,000
20 30 500 570400 0000	Water & Sewer Fees		52,861	60,874	50,500	58,960	61,000
	Utilities		96,405	109,767	100,150	110,460	113,000
	Miscellaneous Expenses						
20 30 500 585950 0000	Registration Processing Fees		14,356	15,369	14,900	15,250	15,500
	Miscellaneous Expenses		14,356	15,369	14,900	15,250	15,500
	Expense Total		538,261	563,734	527,570	554,022	560,000
500	Sunset Pool		(55,683)	(94,437)	(38,570)	(66,062)	(58,000)
20	Recreation Fund		359,783	88,045	(353,407)	(170,045)	(74,940)

2019 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 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
45 00	Debt Service Fund Administration						
	Property Tax Receipts						
45 00 000 410100 0000	Taxes - Current Year		2,877,373	2,465,948	1,155,900	1,157,400	1,153,950
	Property Tax Receipts		2,877,373	2,465,948	1,155,900	1,157,400	1,153,950
	Interest Income						
45 00 000 450100 0000	Investment Income		500	1,000	1,000	1,000	2,000
	Interest Income		500	1,000	1,000	1,000	2,000
	Transfers Received						
45 00 000 490900 0000	Fund Transfer Received		6,000	-	-	-	-
	Transfers Received		6,000	-	-	-	-
Revenue Total			2,883,873	2,466,948	1,156,900	1,158,400	1,155,950
	Debt Service						
45 00 000 580100 0000	Principal Payment on Debt	2016 Non- Referendum Issue	2,685,000	2,290,000	1,065,000	1,065,000	1,095,000
45 00 000 580200 0000	Interest Payment on Debt	2016 Non- Referendum Issue	195,863	154,852	90,900	90,900	58,950
45 00 000 580300 0000	Bond Issuance Fees	Annual Disclosures	48,593	1,337	3,000	1,967	2,000
	Debt Service		2,929,455	2,446,189	1,158,900	1,157,867	1,155,950
	Transfers Out						
45 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund	500	1,000	1,000	1,000	2,000
45 00 000 590900 0000	Fund Transfer Out	Transfer Out - Capital Projects Fund - Forest Preserve Payment	-	-	-	20,000	-
	Transfers Out		500	1,000	1,000	21,000	2,000
Expense Total			2,929,955	2,447,189	1,159,900	1,178,867	1,157,950
45	Debt Service Fund		(46,082)	19,759	(3,000)	(20,467)	(2,000)

2019 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 2019, ADA related projects will be identified for funding with this tax levy.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
55 00	Special Recreation Fund Administration						
	Property Tax Receipts						
55 00 000 410100 0000	Taxes - Current Year		597,896	634,328	635,436	663,000	663,000
	Property Tax Receipts		597,896	634,328	635,436	663,000	663,000
	Interest Income						
55 00 000 450100 0000	Investment Income	IMET Distribution - 2018	-	-	-	667	-
	Interest Income		-	-	-	667	-
Revenue Total			597,896	634,328	635,436	663,667	663,000
	Salaries & Wages						
55 00 000 510110 0000	Full-Time Exempt Wages		40,074	42,630	42,500	51,000	52,000
	Salaries & Wages		40,074	42,630	42,500	51,000	52,000
	Employment Expenses						
55 00 000 565100 0000	Employee Health Insurance		6,406	5,250	8,500	7,000	8,500
55 00 000 565320 0000	FICA & Medicare Expense		2,824	3,059	3,200	3,700	3,800
55 00 000 565325 0000	IMRF Expense		4,319	4,681	4,500	5,000	5,000
	Employment Expenses		13,548	12,990	16,200	15,700	17,300
	Capital						
55 00 000 575350 0000	Handicapped Rec. Expenses		289,809	305,183	-	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2017 Levy	-	-	317,720	317,720	332,890
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		369,000	259,715	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Parking Lot Repairs (ADA portion)	-	-	40,500	86,934	-
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	Main Street (Playground - ADA portion)	-	-	46,250	44,275	-
55 00 000 575915 0000	ADA Compliance Capital Project	Presidents (Playground - ADA portion)	-	-	25,000	25,000	-
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Ellyn - Pathway Improvements	-	-	8,750	14,318	-
55 00 000 575915 0000	ADA Compliance Capital Project	Churchill (Rebuild access road)	-	-	18,750	4,225	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton (Resurface basketball court) - Deferred to 2019	-	-	3,250	-	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	8,750	8,750	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Resilient ADA Mulch	-	-	6,250	6,250	6,250
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Master Plan Improvements	-	-	-	-	428,400
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Small East Lot)	-	-	-	-	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Spring Avenue (Safety Village Repaving)	-	-	-	-	7,500
55 00 000 575915 0000	ADA Compliance Capital Project	Walnut Glen (Playground - ADA portion)	-	-	-	-	25,000
	Capital		658,809	564,898	509,404	519,056	847,874
Expense Total			712,431	620,519	568,104	585,756	917,174
55	Special Recreation Fund		(114,536)	13,809	67,332	77,911	(254,174)

2019 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 five major components:

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

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, the Lake Ellyn Park and Boathouse improvements in 2016 & 2017, and assist the funding of the proposed Ackerman Park Improvement project. The fund continues to bring in excess operating surpluses from both the Corporate Fund and Recreation Fund in 2019. These operating surpluses, plus additional fund balances, are then able to be transferred to the Capital Projects fund to support the 2019 (and beyond) capital project plan of the Park District.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
85 00	Asset Replacement Fund Administration						
	Rentals						
85 00 000 430100 0000	Rent	Final WDSRA Rent Payment Received in 2017	35,000	40,000	-	-	-
	Rentals		35,000	40,000	-	-	-
	Interest Income						
85 00 000 450100 0000	Investment Income	IMET Distribution Received in 2018	-	-	-	5,023	-
	Interest Income		-	-	-	5,023	-
	Transfers Received						
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	700,000	950,000	1,400,000	1,400,000	1,200,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	130,000	75,000	100,000	100,000	125,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	54,000	54,000	54,000	54,000	58,000
	Transfers Received		884,000	1,079,000	1,554,000	1,554,000	1,383,000
Revenue Total			919,000	1,119,000	1,554,000	1,559,023	1,383,000
	Transfers Out						
85 00 000 590900 0000	Fund Transfer Out	Transfer to Capital Projects Fund to fund 2019 projects	1,095,000	1,415,000	785,000	785,000	800,000
	Transfers Out		1,095,000	1,415,000	785,000	785,000	800,000
Expense Total			1,095,000	1,415,000	785,000	785,000	800,000
00	Administration		(176,000)	(296,000)	769,000	774,023	583,000

2019 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 2019. Unit 421 (Ford F-350 Dump Truck) and Unit 469 (Jeep Wrangler) will be traded in or sold outright depending on the market trend. Unit 469 has primarily been used for snow removal on Lake Ellyn during the ice-skating season. Staff is recommending replacing Unit 469 (Jeep Wrangler) with a Ford F150 Pick Up Truck that will better serve the Park District throughout the year. Additionally, the replacement of a Polar Track (snow removal equipment), Toro 4000 mower, and John Deere backhoe 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 five pieces of equipment will be purchased independently, and will be purchased according to the District's purchasing policy. The equipment will be ordered this winter if the items are approved as part of the budget process.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
10	Parks Maintenance						
	Miscellaneous Income						
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Bandshell	5,100	5,620	40,000	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 GatorGravely ProTurn 460	-	-	-	4,750	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#421 F350	-	-	-	-	1,800
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#469 Jeep	-	-	-	-	500
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Toro 4000 mower	-	-	-	-	12,000
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	John Deer 110 Back Hoe	-	-	-	-	10,000
	Miscellaneous Income		5,100	5,620	40,000	44,250	24,300
	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	64,853	66,978	66,978	66,978	72,688
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Capital Projects Fund	93,621	99,815	104,179	104,179	106,439
	Transfers Received		160,848	169,167	173,531	173,531	181,501
	Revenue Total		165,948	174,787	213,531	217,781	205,801
	Capital						
85 10 000 575200 0000	Vehicle Purchases	Unit 425 (Ford F-350 Dump Truck)	70,272	38,465	47,000	46,000	-
85 10 000 575200 0000	Vehicle Purchases	Unit 481 (Ford F-650 Dump Truck)	-	-	46,000	40,000	-
85 10 000 575200 0000	Vehicle Purchases	Unit 421 (Ford F-350 Reg Cab)	-	-	-	-	43,000
85 10 000 575200 0000	Vehicle Purchases	#469 (Jeep Wrangler - Replace with F150)	-	-	-	-	28,000
85 10 000 575300 0000	Maintenance Equipment		126,305	24,597	-	-	-
85 10 000 575300 0000	Maintenance Equipment	Bandshell	-	-	150,000	134,296	-
85 10 000 575300 0000	Maintenance Equipment	#315 JD Gator	-	-	11,000	11,000	-
85 10 000 575300 0000	Maintenance Equipment	Fertilizer Spreader	-	-	5,000	5,000	-
85 10 000 575300 0000	Maintenance Equipment	John Deere 110 Loader/Backhoe	-	-	-	-	96,000
85 10 000 575300 0000	Maintenance Equipment	PolarTrak 7210	-	-	-	-	49,000
85 10 000 575300 0000	Maintenance Equipment	Toro 4000 Mower	-	-	-	-	85,000
	Capital		196,578	63,061	259,000	236,296	301,000
	Expense Total		196,578	63,061	259,000	236,296	301,000
10	Parks Maintenance		(30,630)	111,726	(45,469)	(18,515)	(95,199)

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
30	Facilities						
100	Ackerman Sports & Fitness Cent						
	Miscellaneous Income						
85 30 100 485950 0000	Miscellaneous Income	2017: LED Lighting Rebate	-	20,220	-	-	-
	Miscellaneous Income		-	20,220	-	-	-
	Transfers Received						
85 30 100 490900 0000	Fund Transfer Received		100,000	100,000	125,000	125,000	125,000
	Transfers Received		100,000	100,000	125,000	125,000	125,000
Revenue Total			100,000	120,220	125,000	125,000	125,000
	Other Equipment						
85 30 100 541300 0000	Building Equipment		73,424	115,000	95,000	-	-
85 30 100 541300 0000	Building Equipment	Interior Design	-	-	-	30,000	-
85 30 100 541300 0000	Building Equipment	Basketball Hoops	-	-	-	33,000	-
85 30 100 541300 0000	Building Equipment	Fitness Cardio	-	-	-	30,000	30,000
85 30 100 541300 0000	Building Equipment	Wood Floors (sanding)	-	-	-	-	8,000
85 30 100 541300 0000	Building Equipment	Fitness Strength	-	-	-	-	5,000
85 30 100 541300 0000	Building Equipment	Water Heater (2)	-	-	-	-	10,000
85 30 100 541300 0000	Building Equipment	Renovate fitness area/stretching	-	-	-	-	5,000
85 30 100 541300 0000	Building Equipment	Repair turf walls	-	-	-	-	7,000
85 30 100 541300 0000	Building Equipment	New soccer goals	-	-	-	-	5,000
85 30 100 541300 0000	Building Equipment	Refinish studio floor	-	-	-	-	3,000
85 30 100 541300 0000	Building Equipment	New volleyball nets	-	-	-	-	12,000
85 30 100 541300 0000	Building Equipment	Facility garbage cans	-	-	-	-	10,000
	Other Equipment		73,424	115,000	95,000	93,000	95,000
Expense Total			73,424	115,000	95,000	93,000	95,000
100	Ackerman Sports & Fitness Cent		26,576	5,220	30,000	32,000	30,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
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		-	39,534	-	-	-
	Capital		-	39,534	-	-	-
Expense Total			-	39,534	-	-	-
300	Maryknoll - Clubhouse		25,000	(14,534)	25,000	25,000	25,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
350	Maryknoll - Platform						
	Transfers Received						
85 30 350 490900 0000	Fund Transfer Received		-	10,000	-	5,000	5,000
	Transfers Received		-	10,000	-	5,000	5,000
Revenue Total			-	10,000	-	5,000	5,000
	Capital						
85 30 350 575110 0000	Platform Facility Improvements		-	-	-	-	-
	Capital		-	-	-	-	-
Expense Total			-	-	-	-	-
350	Maryknoll - Platform		-	10,000	-	5,000	5,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
885	Newton Park						
	Grants & Donations						
85 30 885 470225 0000	Newton Park Contributions	Newton Turf Contributions (\$25,000 - Football; \$7,500 - Lacrosse - beginning in 2019)	35,000	25,000	35,000	25,000	32,500
	Grants & Donations		35,000	25,000	35,000	25,000	32,500
	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	45,000	55,000	45,000	52,500
885	Newton Park		55,000	45,000	55,000	45,000	52,500
85	Asset Replacement Fund		(100,054)	(138,588)	833,531	862,508	600,301

2019 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 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Amounts in Constant (2018) Dollars											
Revenues:											
Investment Income (450100)	6,000	10,000	10,000	-	-	-	12,000	12,000	-	-	-
Contributions (470200):											
Ackerman Entrance Road Repairs Contribution	35,000	-	-	-	-	-	6,160	6,160	-	-	-
LEBH - Irrigation & Signage Donation	-	30,374	30,374	-	-	-	-	-	-	-	-
Grants (470400):											
OSLAD Grant - Lake Ellyn	200,000	-	-	-	-	-	-	-	-	-	-
Stormwater Grant	-	35,567	35,567	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue											
Estimated Bond Proceeds for 3 years	-	-	-	-	-	-	2,623,000	2,623,000	-	-	-
Total Revenues	241,000	75,941	75,941	-	-	-	2,641,160	2,641,160	-	-	-
Capital Expenditures:											
Park District Financial Obligations											
Dupage County Forest Preserve	250,000	250,000	250,000	-	-	-	-	-	-	-	-
Total - Financial Obligations	250,000	250,000	250,000	-	-	-	-	-	-	-	-
Administration (575110)											
Phone System	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Total - Administration Fund	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Ackerman Park											
Parking Lot & Entrance Road Repairs	295,000	482,965	396,032	86,934	-	-	-	-	-	-	-
Master Plan - Planning	18,000	61,400	61,400	-	-	-	-	-	-	-	-
Master Plan Improvements	-	-	-	-	-	-	2,380,000	1,951,600	428,400	-	-
ASFC Facility Planning	-	-	-	-	-	-	40,000	40,000	-	-	-
Total - Ackerman Park	313,000	544,365	457,432	86,934	-	-	2,420,000	1,991,600	428,400	-	-
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)	55,000	55,000	55,000	-	-	-	-	-	-	-	-
Pathway improvements	35,000	57,272	42,954	14,318	-	-	-	-	-	-	-
100th Anniversary Element	-	-	-	-	-	-	30,000	30,000	-	-	-
Shoreline Improvements (& aerator)	-	-	-	-	-	-	100,000	100,000	-	-	-
Total - Lake Ellyn Park/Boathouse	90,000	112,272	97,954	14,318	-	-	130,000	130,000	-	-	-
Main Street Recreation Center											
Main Street Recreation Center (Elements)	40,000	41,685	41,685	-	-	-	-	-	-	-	-
Total - Main Street Recreation Center Fund	40,000	41,685	41,685	-	-	-	-	-	-	-	-



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Maryknoll Park											
Holes & Knolls Pond / Splash Repairs	25,000	31,010	-	-	-	31,010	30,000	-	-	-	30,000
Total - Maryknoll Park	25,000	31,010	-	-	-	31,010	30,000	-	-	-	30,000
Spalding Park											
Shade Structure	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Total - Capital Projects Fund	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Spring Ave. Rec. Center											
Spring Avenue Recreation Center (HVAC)	10,000	34,000	34,000	-	-	-	-	-	-	-	-
Total - Spring Ave. Rec. Center	10,000	34,000	34,000	-	-	-	-	-	-	-	-
Sunset Pool/Park											
Pump Repairs	20,000	20,000	20,000	-	-	-	20,000	20,000	-	-	-
Feature Pumps	-	-	-	-	-	-	40,000	40,000	-	-	-
Misc. Capital Replacements	20,000	24,505	24,505	-	-	-	20,000	20,000	-	-	-
Sunset Pool (VGB Grates)	-	-	-	-	-	-	12,000	12,000	-	-	-
Sunset Pool (Facility Infrastructure Consultant)	-	-	-	-	-	-	40,000	40,000	-	-	-
Total - Sunset Pool/Park	40,000	44,505	44,505	-	-	-	132,000	132,000	-	-	-
Village Green Park											
Drainage Improvements (deferred to 2019)	85,000	-	-	-	-	-	85,000	-	-	-	85,000
Concession Stand Roof	-	-	-	-	-	-	25,000	-	-	-	25,000
Total - Village Green Park	85,000	-	-	-	-	-	110,000	-	-	-	110,000
Land Acquisition											
To Be Determined	-	-	-	-	-	-	480,000	480,000	-	-	-
Total - Land Acquisition	-	-	-	-	-	-	480,000	480,000	-	-	-
Ongoing Replacement Expenditures:											
Athletic Field Upgrades											
Projects To Be Determined	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Total Athletic Field Renovation	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-
2019-2024 Target Amount	\$240,000*										
Asphalt Sealcoating & Replacement Program											
Churchill (Rebuild access road)	75,000	16,900	12,675	4,225	-	-	-	-	-	-	-
Newton (Resurface basketball court)	13,000	-	-	-	-	-	35,000	26,250	8,750	-	-
Sunset Park (Resurface tennis court)	-	-	-	-	-	-	60,000	60,000	-	-	-
Newton Park (Small East Lot)	-	-	-	-	-	-	35,000	26,250	8,750	-	-
Spring Avenue (Safety Village)	-	-	-	-	-	-	30,000	22,500	7,500	-	-
Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	35,000	26,250	8,750	-	-
Total Asphalt Sealcoating & Replacement Program	123,000	51,900	38,925	12,975	-	-	195,000	161,250	33,750	-	-
2019-2024 Target Amount	\$600,000*										



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Field & Lot Lighting Replacement Program											
Sunset (Replace Tennis Court Lighting System)	-	-	-	-	-	-	95,000	95,000	-	-	-
Total Field & Lot Lighting Replacement Program	-	-	-	-	-	-	95,000	95,000	-	-	-
2019-2024 Target Amount \$306,000*											
Tree & Native Restoration											
Anniversary Trees (100 trees for 100 years)	-	-	-	-	-	-	30,000	30,000	-	-	-
VARIOUS (EAB/storm damage, native restoration)	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Total Tree & Native Restoration	30,000	30,000	30,000	-	-	-	60,000	60,000	-	-	-
2019-2024 Target Amount \$270,000*											
Fencing Replacement											
Maryknoll (Holes & Knolls fence)	-	-	-	-	-	-	20,000	20,000	-	-	-
District Wide (Garbage Corral Repairs)	-	-	-	-	-	-	15,000	15,000	-	-	-
Village Green (Privacy Fencing)	-	-	-	-	-	-	15,000	-	-	-	15,000
Total Fencing Replacement	-	-	-	-	-	-	50,000	35,000	-	-	15,000
2019-2024 Target Amount \$102,000*											
Neighborhood Park Improvements											
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-
Security Cameras (District-Wide)	-	-	-	-	-	-	15,000	15,000	-	-	-
Total Neighborhood Park Improvements	10,000	10,000	10,000	-	-	-	25,000	25,000	-	-	-
2019-2024 Target Amount \$60,000*											
Playground Replacement Program											
Main Street (Playground)	185,000	177,099	132,824	44,275	-	-	-	-	-	-	-
Presidents (Playground)	100,000	100,000	75,000	25,000	-	-	-	-	-	-	-
Walnut Glen (Playground)	-	-	-	-	-	-	100,000	75,000	25,000	-	-
Maryknoll (Resilient Surface Replacement)	-	-	-	-	-	-	40,000	40,000	-	-	-
Maryknoll (Playground Element)	-	-	-	-	-	-	20,000	20,000	-	-	-
Total Playground Replacement Program	285,000	277,099	207,824	69,275	-	-	160,000	135,000	25,000	-	-
2019-2024 Target Amount \$900,000*											
Playground Mulch (575110)											
Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-
Total Playground Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown			
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu
Ackerman Sport & Fitness Center Program											
Security Camera Enhancements	15,000	-	-	-	-	-	-	-	-	-	
Interior Design	25,000	30,000	-	-	30,000	-	-	-	-	-	
Basketball Hoops	30,000	33,000	-	-	33,000	-	-	-	-	-	
Fitness Cardio	25,000	30,000	-	-	30,000	-	30,000	-	30,000	-	
Wood Floors (sanding)	-	-	-	-	-	-	8,000	-	8,000	-	
Fitness Strength	-	-	-	-	-	-	5,000	-	5,000	-	
Water Heater (2)	-	-	-	-	-	-	10,000	-	10,000	-	
Renovate fitness area/stretching	-	-	-	-	-	-	5,000	-	5,000	-	
Repair turf walls	-	-	-	-	-	-	7,000	-	7,000	-	
New soccer goals	-	-	-	-	-	-	5,000	-	5,000	-	
Refinish studio floor	-	-	-	-	-	-	3,000	-	3,000	-	
New volleyball nets	-	-	-	-	-	-	12,000	-	12,000	-	
Facility garbage cans	-	-	-	-	-	-	10,000	-	10,000	-	
Total Ackerman Sport & Fitness Center Program	95,000	93,000	-	-	93,000	-	95,000	-	95,000	-	
Equipment Replacement Program											
Unit 425 (Ford F-350 Dump Truck)	47,000	46,000	-	-	46,000	-	-	-	-	-	
Unit 481 (Ford F-650 Dump Truck)	46,000	40,000	-	-	40,000	-	-	-	-	-	
Bandshell/Showmobile	150,000	134,296	-	-	134,296	-	-	-	-	-	
#315 JD Gator	11,000	11,000	-	-	11,000	-	-	-	-	-	
Fertilizer Spreader	5,000	5,000	-	-	5,000	-	-	-	-	-	
Unit 421 (Ford F-350 Reg Cab)	-	-	-	-	-	-	43,000	-	43,000	-	
Toro 4000 Mower	-	-	-	-	-	-	85,000	-	85,000	-	
John Deere 110 Loader/Backhoe	-	-	-	-	-	-	96,000	-	96,000	-	
PolarTrak 7210	-	-	-	-	-	-	49,000	-	49,000	-	
Unit 469 (Jeep Wrangler - Replace with F150)	-	-	-	-	-	-	28,000	-	28,000	-	
Total Vehicle & Equipment Replacement	259,000	236,296	-	-	236,296	-	301,000	-	301,000	-	
2019-2024 Target Amount \$810,000*											
Capital Expenditures Total	921,000	1,125,837	993,576	101,252	-	31,010	3,302,000	2,733,600	428,400	-	140,000
Ongoing Replacement Expenditures Total	857,000	753,295	335,499	88,500	329,296	-	1,036,000	560,000	65,000	396,000	15,000
Grand Total - Capital Expenses	1,778,000	1,879,132	1,329,075	189,751	329,296	31,010	4,338,000	3,293,600	493,400	396,000	155,000



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown				2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu						
Amounts in Constant (2018) Dollars																	
Revenues:																	
Investment Income (450100)	6,000	10,000	10,000	-	-	-	12,000	12,000	-	-	-	8,000	6,000	12,000	8,000	6,000	40,000
Contributions (470200):																	
Ackerman Entrance Road Repairs Contribution	35,000	-	-	-	-	-	6,160	6,160	-	-	-	6,160	6,160	6,160	6,160	6,161	30,801
LEBH - Irrigation & Signage Donation	-	30,374	30,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants (470400):																	
OSLAD Grant - Lake Ellyn	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater Grant	-	35,567	35,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue																	
Estimated Bond Proceeds for 3 years	-	-	-	-	-	-	2,623,000	2,623,000	-	-	-	-	-	3,560,000	-	-	3,560,000
Total Revenues	241,000	75,941	75,941	-	-	-	2,641,160	2,641,160	-	-	-	14,160	12,160	3,578,160	14,160	12,161	3,630,801
Capital Expenditures:																	
Park District Financial Obligations																	
Dupage County Forest Preserve	250,000	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Financial Obligations	250,000	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration (575110)																	
Phone System	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Timeclocks/Payroll System	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Copier Purchases	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	20,000	60,000
IT Hardware Upgrades (ie. server)	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	20,000
Total - Administration Fund	25,000	25,000	25,000	-	-	-	-	-	-	-	-	40,000	-	40,000	-	20,000	100,000
Ackerman Park																	
Parking Lot & Entrance Road Repairs	295,000	482,965	396,032	86,934	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Master Plan - Planning	18,000	61,400	61,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Master Plan Improvements	-	-	-	-	-	-	2,380,000	1,951,600	428,400	-	-	1,020,000	-	-	500,000	-	1,520,000
ASFC Facility Planning	-	-	-	-	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-
Total - Ackerman Park	313,000	544,365	457,432	86,934	-	-	2,420,000	1,991,600	428,400	-	-	1,020,000	-	1,000,000	500,000	-	2,520,000
Churchill Park																	
Signage	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	40,000
Facility/Bathrooms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
Total - Churchill Park	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	100,000	-	140,000
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Johnson Center (Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Total - Frank Johnson Center	18,000	18,000	18,000	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Lake Ellyn Park/Boathouse																	
Lake Ellyn (OSLAD Elements)	55,000	55,000	55,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pathway improvements	35,000	57,272	42,954	14,318	-	-	-	-	-	-	-	-	-	-	-	-	-
Clay Tennis Court Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	50,000
100th Anniversary Element	-	-	-	-	-	-	30,000	30,000	-	-	-	-	-	-	-	-	-
Shoreline Improvements (& aerator)	-	-	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-
Total - Lake Ellyn Park/Boathouse	90,000	112,272	97,954	14,318	-	-	130,000	130,000	-	-	-	-	-	50,000	-	-	50,000
Main Street Recreation Center																	
Main Street Recreation Center (Elements)	40,000	41,685	41,685	-	-	-	-	-	-	-	-	-	44,000	-	-	-	44,000
Main Street Recreation Center (Roof Replacement)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	125,000
Total - Main Street Recreation Center Fund	40,000	41,685	41,685	-	-	-	-	-	-	-	-	125,000	44,000	-	-	-	169,000
Manor Park																	
Cul de Sac/Parking Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000
Total - Manor Park	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown				2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu						
Maryknoll Park																	
Holes & Knolls Pond / Splash Repairs	25,000	31,010	-	-	-	31,010	30,000	-	-	-	30,000	-	-	-	-	-	-
Pavillion Improvements	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Frog Pond Repairs	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Painting	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	15,000
Platform (Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	-	100,000
Clubhouse (Elements)	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-	75,000
Total - Maryknoll Park	25,000	31,010	-	-	-	31,010	30,000	-	-	-	30,000	10,000	25,000	75,000	50,000	50,000	210,000
Newton Park																	
Skate Park Reconstruction	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	125,000
New Concession Stand Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000
Total - Newton Park	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	500,000	625,000
Prairie Path Park																	
Repair Pavers	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Total - Prairie Path Park	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	20,000
Spalding Park																	
Shade Structure	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Capital Projects Fund	25,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Ave. Rec. Center																	
Spring Avenue Recreation Center (Carpet)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000
Spring Avenue Recreation Center (HVAC)	10,000	34,000	34,000	-	-	-	-	-	-	-	-	-	25,000	25,000	25,000	25,000	100,000
Spring Avenue Recreation Center (Roof Replacement)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	125,000
Total - Spring Ave. Rec. Center	10,000	34,000	34,000	-	-	-	-	-	-	-	-	125,000	25,000	25,000	55,000	25,000	255,000
Sunset Pool/Park																	
Pump Repairs	20,000	20,000	20,000	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	20,000	100,000
Feature Pumps	-	-	-	-	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-
Misc. Capital Replacements	20,000	24,505	24,505	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	20,000	100,000
Sunset Pool (VGB Grates)	-	-	-	-	-	-	12,000	12,000	-	-	-	-	-	-	-	-	-
Sunset Pool (Replace posts, ropes and netting)	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000
Sunset Pool (Mechanical elements)	-	-	-	-	-	-	-	-	-	-	-	64,500	-	-	-	-	64,500
Sunset Pool (Splash Pad Conversion)	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	250,000
Sunset Pool (Mechanical equipment)	-	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	105,000
Sunset Pool (Facility Infrastructure Consultant)	-	-	-	-	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-
Sunset Pool (Infrastructure Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650,000	-	650,000
Total - Sunset Pool/Park	40,000	44,505	44,505	-	-	-	132,000	132,000	-	-	-	134,500	145,000	290,000	40,000	690,000	1,299,500
Surrey Park																	
Picnic Pavillion	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000
Total - Surrey Park	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	25,000
Village Green Park																	
Drainage Improvements (deferred to 2019)	85,000	-	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-	-
Concession Stand Roof	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-
Painting	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	15,000
Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	35,000
Backstop Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	75,000
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	100,000
Total - Village Green Park	85,000	-	-	-	-	-	110,000	-	-	-	110,000	-	15,000	135,000	75,000	-	225,000
Land Acquisition																	
To Be Determined	-	-	-	-	-	-	480,000	480,000	-	-	-	-	-	-	-	-	-
Total - Land Acquisition	-	-	-	-	-	-	480,000	480,000	-	-	-	-	-	-	-	-	-
Ongoing Replacement Expenditures:																	
Athletic Field Upgrades																	
Projects To Be Determined	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	30,000	150,000
Total Athletic Field Renovation	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	30,000	150,000
2019-2024 Target Amount \$240,000*																	



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown				2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu						
Ackerman Sport & Fitness Center Program																	
Security Camera Enhancements	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interior Design	25,000	30,000	-	-	30,000	-	-	-	-	-	-	-	-	-	10,000	-	10,000
Basketball Hoops	30,000	33,000	-	-	33,000	-	-	-	-	-	-	-	-	-	-	-	-
Fitness Cardio	25,000	30,000	-	-	30,000	-	30,000	-	-	30,000	-	50,000	-	-	-	-	50,000
Wood Floors (sanding)	-	-	-	-	-	-	8,000	-	-	8,000	-	-	-	-	-	-	-
Fitness Strength	-	-	-	-	-	-	5,000	-	-	5,000	-	-	50,000	-	-	-	50,000
Water Heater (2)	-	-	-	-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	-
Renovate fitness area/stretching	-	-	-	-	-	-	5,000	-	-	5,000	-	-	-	-	-	-	-
Repair turf walls	-	-	-	-	-	-	7,000	-	-	7,000	-	-	-	-	-	-	-
New soccer goals	-	-	-	-	-	-	5,000	-	-	5,000	-	-	-	-	-	-	-
Refinish studio floor	-	-	-	-	-	-	3,000	-	-	3,000	-	-	-	-	60,000	-	60,000
New volleyball nets	-	-	-	-	-	-	12,000	-	-	12,000	-	-	-	-	-	-	-
Facility garbage cans	-	-	-	-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	-
Bleachers	-	-	-	-	-	-	-	-	-	-	-	50,000	20,000	-	-	-	70,000
Carpet	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
PC Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
Spin Bikes (12)	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	20,000	-	35,000
Auto Belay	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	15,000
Floor Scrubber	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-	-	12,000
Dryer	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
Washing Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	8,000
Lobby Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Copier(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000
Turf Replacement	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	200,000
HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
Total Ackerman Sport & Fitness Center Program	95,000	93,000	-	-	93,000	-	95,000	-	-	95,000	-	200,000	100,000	100,000	92,000	90,000	582,000



Capital Replacement and Improvement Expenditures

	Budget FY 2018	Estimate FY 2018	2018 Fund Breakdown				2019 Plan	2019 Fund Breakdown				2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu		Capital Projects	Special Recreation	Asset Replacement	Cash In Lieu						
Equipment Replacement Program																	
Unit 425 (Ford F-350 Dump Truck)	47,000	46,000	-	-	46,000	-	-	-	-	-	-	-	-	-	-	-	-
Unit 481 (Ford F-650 Dump Truck)	46,000	40,000	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-
Bandshell/Showmobile	150,000	134,296	-	-	134,296	-	-	-	-	-	-	-	-	-	-	-	-
#315 JD Gator	11,000	11,000	-	-	11,000	-	-	-	-	-	-	-	-	-	-	-	-
Fertilizer Spreader	5,000	5,000	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Unit 421 (Ford F-350 Reg Cab)	-	-	-	-	-	43,000	-	-	43,000	-	-	-	-	-	-	-	-
Unit 426 (Ford F-250 4 X 4)	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Toro 4000 Mower	-	-	-	-	-	85,000	-	-	85,000	-	-	-	-	-	-	-	-
John Deere 110 Loader/Backhoe	-	-	-	-	-	96,000	-	-	96,000	-	-	-	-	-	-	-	-
PolarTrak 7210	-	-	-	-	-	49,000	-	-	49,000	-	-	-	-	-	-	-	-
Unit 422 (Ford F-350 S.D.)	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	50,000
Unit 427 (Ford F-450 Dump Truck)	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	50,000
Unit 428 (Ford F-250 Dump Truck w/ Plow)	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	-	70,000
Unit 469 (Jeep Wrangler - Replace with F150)	-	-	-	-	-	28,000	-	-	28,000	-	-	-	-	-	-	-	-
250C UTILITY TRACTOR	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
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 440 (F-250 S.D. Pick Up Truck)	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	35,000
PolarTrak 7210	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	35,000
Line Striper	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
Trim Crew Trailer	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
Aeravator UA80	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	15,000
Light Tower	-	-	-	-	-	-	-	-	-	-	-	9,500	-	-	-	-	9,500
Light Tower	-	-	-	-	-	-	-	-	-	-	-	9,500	-	-	-	-	9,500
Line Striper	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
Line Striper	-	-	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
Harley Power Rake 72"	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	8,000
Unit 442 (F-450 S.D. Dump Truck)	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000
Unit 465 (Dodge - Grand Caravan Utility Van)	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	35,000
Vehicle & Equipment (TBD)	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	-	300,000
Total Vehicle & Equipment Replacement	259,000	236,296	-	-	236,296	-	301,000	-	301,000	174,000	225,000	144,000	150,000	150,000	-	-	843,000
2019-2024 Target Amount \$810,000*																	
Capital Expenditures Total	921,000	1,125,837	993,576	101,252	-	31,010	3,302,000	2,733,600	428,400	-	140,000	1,624,500	299,000	1,795,000	720,000	1,385,000	5,823,500
Ongoing Replacement Expenditures Total	857,000	753,295	335,499	88,500	329,296	-	1,036,000	560,000	65,000	396,000	15,000	979,000	895,000	644,000	1,242,000	920,000	4,680,000
Grand Total - Capital Expenses	1,778,000	1,879,132	1,329,075	189,751	329,296	31,010	4,338,000	3,293,600	493,400	396,000	155,000	2,603,500	1,194,000	2,439,000	1,962,000	2,305,000	10,503,500

Glen Ellyn Park District Playground Replacement Plan

Plan Year	Park	Playground Type	Last Installed	Annual Budget Amount	Annual Expense (in 2019 \$)	Deferred (carryover) Balance
1 (2019)	Walnut Glen	Neighborhood	1998	\$150,000	(\$100,000)	\$50,000
2 (2020)	Co-op Park	Neighborhood	1996	\$150,000	(\$100,000)	\$100,000
3 (2021)	Newton Park	Community	1994	\$150,000	(\$175,000)	\$75,000
4 (2022)	Sunset Park	Community	1993	\$150,000	(\$150,000)	\$75,000
5 (2023)	Panfish Park	Neighborhood	1996	\$150,000	(\$100,000)	\$125,000
6 (2024)	Lake Foxcroft	Neighborhood	1995	\$150,000	(\$150,000)	\$125,000
7 (2025)	Spalding	Neighborhood	1999	\$150,000	(\$100,000)	\$175,000
8 (2026)	Babcock Grove	Neighborhood	2000	\$150,000	(\$100,000)	\$225,000
9 (2027)	Maryknoll Park	Community	2007	\$150,000	(\$300,000)	\$75,000
10(2028)	Stacy	Neighborhood	2002	\$150,000	(\$100,000)	\$125,000
11 (2029)	Johnson Center	Neighborhood	2002	\$150,000	(\$100,000)	\$175,000
12 (2030)	Village Green Park	Community	2008	\$150,000	(\$325,000)	\$0
13 (2031)	Sunset Pool/Glen Oak*	Neighborhood	2007	\$150,000	(\$100,000)	\$50,000
14 (2032)	Greenbriar Park	Neighborhood	2006	\$150,000	(\$100,000)	\$100,000
15 (2033)	Ackerman Park	Community	2010	\$150,000	(\$250,000)	\$0
16 (2034)	Surrey Park	Neighborhood	2008	\$150,000	(\$100,000)	\$50,000
17 (2035)	Glen Ellyn Manor Park	Neighborhood	2013	\$150,000	(\$100,000)	\$100,000
18 (2036)	Danby	Neighborhood	2014	\$150,000	(\$100,000)	\$150,000
19 (2037)	Lake Ellyn Park	Community	2017	\$150,000	(\$175,000)	\$125,000
20 (2038)	MSRC	Community	2018	\$150,000	(\$185,000)	\$90,000
21 (2039)	Presidents Park	Neighborhood	2018	\$150,000	(\$100,000)	\$140,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
94	Capital Improvements Fund						
00	Administration						
	Interest Income						
94 00 000 450100 0000	Investment Income	IMET Distribution in 2018	6,415	10,231	6,000	10,000	12,000
	Interest Income		6,415	10,231	6,000	10,000	12,000
	Grants & Donations						
94 00 000 470200 0000	Donations	LEBH Irrigation donations	45,836	109,134	34,092	30,374	-
94 00 000 470200 0000	Donations	Ackerman Entrance Road Repairs - 2019-2024	-	-	35,000	-	6,160
94 00 000 470400 0000	Grant Proceeds	OSLAD Grant - Lake Ellyn - Shown as Revenue in 2017	98,271	400,000	200,000	-	-
94 00 000 470400 0000	Grant Proceeds	Stormwater Grant	-	-	-	35,567	-
	Grants & Donations		144,107	509,134	269,092	65,941	6,160
	Debt Proceeds						
94 90 000 480100 0000	Bond Proceeds	2019 Non-Referendum Issue	1,824,810	1,649	-	-	2,623,000
	Debt Proceeds		1,824,810	1,649	-	-	2,623,000
	Miscellaneous Income						
94 00 000 485950 0000	Miscellaneous Income		257,982	8,818	-	-	-
	Miscellaneous Income		257,982	8,818	-	-	-
	Transfers Received						
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	1,095,000	1,415,000	785,000	785,000	800,000
94 00 000 490900 0000	Fund Transfer Received	Capital Projects Fund - Forest Preserve Payment	-	-	-	20,000	-
	Transfers Received		1,095,000	1,415,000	785,000	805,000	800,000
Revenue Total			3,328,313	1,944,833	1,060,092	880,941	3,441,160
	Debt Service						
94 00 000 580300 0000	Bond Issuance Fees	Bond Issuance Costs	-	-	-	-	30,000
	Debt Service		-	-	-	-	30,000
Expense Total			-	-	-	-	30,000

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
90	Administration						
	Capital						
94 90 000 575110 0000	Park Improvement Expenses	Phone System	38,645	77,844	25,000	25,000	-
94 90 000 575110 0000	Park Improvement Expenses	Resilient ADA Mulch	-	-	18,750	18,750	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	Garbage Corral Repairs	-	-	-	-	15,000
94 90 000 575110 0000	Park Improvement Expenses	Security Cameras - District-Wide	-	-	-	-	15,000
94 90 000 575150 0000	Paving Improvements	Various Sealcoating	14,167	26,245	26,250	26,250	26,250
94 90 000 575160 0000	Athletic Field Improvements	Various Athletic Field Improvements	35,428	21,183	30,000	30,000	30,000
94 90 000 575170 0000	Tree Maintenance	Various Tree Replacements & 100 Year - Anniversary Trees	42,567	19,383	30,000	30,000	60,000
94 90 000 575900 0000	Land Acquisition		-	-	-	-	480,000
	Capital		130,807	144,655	140,000	140,000	655,000
	Transfers Out						
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	93,621	99,815	104,179	104,179	106,439
	Transfers Out		93,621	99,815	104,179	104,179	106,439
450	Spring Ave Recreation Center						
	Capital						
94 90 450 575110 0000	Park Improvement Expenses		-	1,991	-	-	-
	Capital		-	1,991	-	-	-
805	Ackerman Park						
	Capital						
94 90 805 575110 0000	Ackerman Park Improvement	Field Lighting Improvements	655,196	27,881	-	-	-
94 90 805 575110 0000	Ackerman Park Improvement	Master Plan - Planning - Moved to 575160	-	-	-	-	-
94 90 805 575150 0000	Ackerman Paving Improvements	Parking Lot Repairs	20,960	-	184,500	396,032	-
94 90 805 575150 0000	Ackerman Paving Improvements	Entrance Road Repairs	-	-	57,400	-	-
94 90 805 575160 0000	Ackerman Field Improvements	Master Plan - Planning	-	-	18,000	61,400	-
94 90 805 575160 0000	Ackerman Field Improvements	Ackerman Master Plan Improvements	-	-	-	-	1,951,600
94 90 805 575180 0000	Ackerman Facility Improvements	ASFC Facility Planning	-	-	-	-	40,000
	Capital		676,156	27,881	259,900	457,432	1,991,600
815	Churchill Park						
	Capital						
94 90 815 575150 0000	Churchill Paving Improvements	Rebuild Access Road	-	-	56,250	12,675	-
	Capital		-	-	56,250	12,675	-
860	Frank Johnson Center						
	Capital						
94 90 860 575100 0000	F. Johnson Ctr Capital Expense		24,445	-	18,000	18,000	-
	Capital		24,445	-	18,000	18,000	-

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
865	Lake Ellyn Park Capital						
94 90 865 575110 0000	Lake Ellyn Park Improvements	Park Improvements	1,975,170	534,716	55,000	55,000	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Pathway Improvements	-	-	26,250	42,954	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Shoreline Improvements	-	-	-	-	100,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	100th Anniversary Element	-	-	-	-	30,000
94 90 865 575120 0000	Lake Ellyn Playground		-	168,790	-	-	-
	Capital		1,975,170	703,506	81,250	97,954	130,000
875	Main Street Park Capital						
94 90 875 575110 0000	Main Street Park Improvements	Elements, HVAC repairs	-	22,995	40,000	41,685	-
94 90 875 575120 0000	Main Street Playground	Playground Replacement	-	-	138,750	132,824	-
	Capital		-	22,995	178,750	174,509	-
880	Maryknoll Park Capital						
94 90 880 575110 0000	Maryknoll Park Improvements		7,387	230,248	-	-	-
94 90 880 575120 0000	Maryknoll Playground	Resilient Surface Playground Replacement	-	-	-	-	40,000
94 90 880 575120 0000	Maryknoll Playground	Playground Element	-	-	-	-	20,000
94 90 880 575140 0000	Maryknoll Fencing Improvements	Holes & Knolls Fence Replacement	-	-	-	-	20,000
94 90 880 575900 0000	Maryknoll Land Acquisition	Final Payment made in 2018	150,000	150,000	250,000	250,000	-
	Capital		157,387	380,248	250,000	250,000	80,000
885	Newton Park Capital						
94 90 885 575110 0000	Newton Park Improvements		57,173	77,338	-	-	-
94 90 885 575110 0000	Newton Park Improvements	Resurface Basketball Courts - Deferred to 2019	-	-	9,750	-	26,250
94 90 885 575110 0000	Newton Park Improvements	Newton Park (Small East Lot)	-	-	-	-	26,250
	Capital		57,173	77,338	9,750	-	52,500
905	Presidents Park Capital						
94 90 905 575110 0000	Prairie Path Park Improvements		-	4,839	-	-	-
	Capital		-	4,839	-	-	-
910	Presidents Park Capital						
94 90 910 575120 0000	Presidents Park Playground	Playground Replacement	-	-	75,000	75,000	-
	Capital		-	-	75,000	75,000	-
915	Spalding Park Capital						
94 90 915 575110 0000	Spalding Park Improvements	Shade Structure	-	-	25,000	25,000	-
	Capital		-	-	25,000	25,000	-

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
920	Spring Avenue Capital						
94 90 920 575110 0000	Spring Avenue Park Improvement	HVAC Repairs	50,444	198,292	10,000	34,000	-
94 90 920 575150 0000	Spring Ave Paving Improvements	Safety Village Rapaving	-	-	-	-	22,500
	Capital		50,444	198,292	10,000	34,000	22,500
925	Stacy Park Capital						
94 90 925 575110 0000	Stacy Park Improvements		-	4,235	-	-	-
	Capital		-	4,235	-	-	-
930	Sunset Park Capital						
94 90 930 575110 0000	Sunset Park Improvements	Misc. Replacements	26,270	27,563	20,000	24,505	20,000
94 90 930 575130 0000	Sunset Lighting Improvements	Replace Tennis Court Lighting System	-	-	-	-	95,000
94 90 930 575150 0000	Sunset Paving Improvements	Resurface Tennis Courts	-	-	-	-	60,000
94 90 930 575180 0000	Sunset Facility Improvements	Pump Repairs	26,399	251,771	20,000	20,000	20,000
94 90 930 575180 0000	Sunset Facility Improvements	Feature Pumps	-	-	-	-	40,000
94 90 930 575180 0000	Sunset Facility Improvements	VGB Grates	-	-	-	-	12,000
94 90 930 575180 0000	Sunset Facility Improvements	Facility Infrastructure Consultant	-	-	-	-	40,000
	Capital		52,669	279,334	40,000	44,505	287,000
940	Village Green Capital						
94 90 940 575110 0000	Village Green Park Improvements		2,628	-	-	-	-
	Capital		2,628	-	-	-	-
945	Walnut Glen Capital						
94 90 945 575120 0000	Walnut Glen Playground	Playground Replacement	-	-	-	-	75,000
	Capital		-	-	-	-	75,000
Expense Total			3,220,499	1,945,128	1,248,079	1,433,254	3,430,039
94	Capital Improvements Fund		107,815	(296)	(187,987)	(552,313)	11,121

2019 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 2019. All fund balances are restricted for capital improvements within the community.

Account Number	Description	Detail Description	Actual History 2016	Actual History 2017	2018 Budget	2018 Estimate	2019 Budget
96 00 00	Cash In Lieu of Land Fund Administration Non-Specified Interest Income						
96 00 000 450100 0000	Investment Income Interest Income	IMET Distribution in 2018	50	100	500	517	500
			50	100	500	517	500
	Miscellaneous Income						
96 00 000 485250 0000	Cash In Lieu Of Land Miscellaneous Income		50,662	45,267	20,000	20,000	20,000
			50,662	45,267	20,000	20,000	20,000
Revenue Total			50,712	45,367	20,500	20,517	20,500
880	Maryknoll Park Capital						
96 00 880 575110 0000	Maryknoll Park Improvements Capital	Holes & Knolls Pond Repairs	105,315	25,000	25,000	31,010	30,000
			105,315	25,000	25,000	31,010	30,000
885	Newton Park Capital						
96 00 885 575110 0000	Newton Park Improvements Capital		-	-	-	-	-
			-	-	-	-	-
940	Village Green Park Capital						
96 00 940 575110 0000	Village Green Improvements	Drainage Improvements - May be deferred to 2019	28,000	55,000	85,000	-	85,000
96 00 940 575110 0000	Village Green Park Improvements	Concession Stand Roof	-	-	-	-	25,000
96 00 940 575140 0000	Village Green Fencing Imprvmnt Capital	Privacy Fencing	-	-	-	-	15,000
			28,000	55,000	85,000	-	125,000
Expense Total			133,315	80,000	110,000	31,010	155,000
96	Cash In Lieu of Land Fund		(82,603)	(34,633)	(89,500)	(10,493)	(134,500)

