



# 2020 BUDGET

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**GLEN ELLYN  
PARK DISTRICT**

# Mission Statement

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

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October 11, 2019

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, 2020, has been prepared and is presented for your review in preparation of the Board meeting on October 15, 2019. 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 3, 2019.

#### 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 2020 budgets, departments were also asked to provide estimates for 2019 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 2019 with five months left is a challenge; however, projections in July are more accurate than when the 2019 budget was compiled in 2018. These projections will be instrumental in the planning process for 2020. Lastly, 2019 projections could signify whether a need exists for an amended 2019 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 2019 numbers as well as the proposed 2020 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2020 capital project plan. At the September 25, 2019 strategic planning session, staff presented an updated five-year capital projects plan for 2020 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 usage charge added to athletic programs at \$6.25 per participant. These worksheets provide a review of "fair share" charges for programs. These program chargebacks resulted in over \$540,000, 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 2019 and 2020 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 (2019) and the proposed budget (2020) indicating each fiscal year's operating surplus. The Park District, working with the Citizens' Finance Committee, has targeted achieving an average 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 assist in funding 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 3, 2019 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 2019

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

#### Workshop Meeting: August 6, 2019

- 'Budget Assumptions' discussion

### September 2019

- \* Finance Department compiles department budget requests (September & October)
- \* Superintendent of Finance compiles amended budget requests and meets with Executive Director (Sep. 27<sup>th</sup>)

#### Regular Meeting: September 17, 2019

- Goals & Objectives Discussion (2019 & 2020)

#### Special Meeting: September 25, 2019

- Strategic Planning Session

### October 2019

#### Workshop Meeting: October 1, 2019

- Public Hearing – 2019 Non-Referendum Bond Issue
- Discuss 2019 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

- \* Department Heads meet with Executive Director to discuss initial budget submittals (Oct. 7<sup>th</sup>)

- \* Budget draft to be delivered to the Board (October 11<sup>th</sup>)

#### Regular Meeting: October 15, 2019

- Approval of 2019 Non-Referendum Bond Ordinance
- Budget discussion
- Board approves tentative 2020 Budget & Appropriation Ordinance and displays for Public Viewing

- \* Citizens' Finance Committee Meeting (October 28<sup>th</sup> – November 11<sup>th</sup>) – *Time and date to be determined*

### November 2019

- \* 2019 Non-Referendum Bond Closing (November 5<sup>th</sup>)

#### Regular Meeting: November 12, 2019

- Public Hearing (if needed) & formal adoption of the 2019 Tax Levy
- Budget discussion (continued)

### December 2019

#### Regular Meeting: December 3, 2019

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

### January 2020

- # Tentative approval of the Amended 2019 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 14<sup>th</sup>)

### February 2020

- # Public hearing & formal adoption of the Amended 2018 Budget & Appropriation Ordinance (Feb. 18<sup>th</sup>)

\* Not a Board agenda item

# If needed



## Glen Ellyn Park District 2020 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2019)	Staff recommendations for Operating Assumptions for 2020 Budget preparations
<b>A. Full-Time Staff Increases:</b> <ul style="list-style-type: none"> <li>• Methods to be used for pay increases</li> <li>• Examples: Merit Pool, CPI Only, CPI + Merit</li> </ul>	<ul style="list-style-type: none"> <li>• Budgeted salary increase pool of 4%, rather than separating out CPI and merit increases. The pool provides the Executive Director with more flexibility on salary increases.</li> <li>• The average salary increase for 2019 was approximately 2.65%. The CPI was 2.1%</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain current budgeting practice to allow the Executive Director the necessary budget flexibility.</li> <li>• The 2018 CPI (used for the 2019 levy) will be 1.9%.</li> </ul>
<b>B. Salary Pay Scales</b> <ul style="list-style-type: none"> <li>• Updated position pay ranges</li> </ul>	<ul style="list-style-type: none"> <li>• Board consensus was against hiring an independent third-party consultant to conduct a salary and benefit study for 2019.</li> </ul>	<ul style="list-style-type: none"> <li>• Salary ranges and benefits could be reviewed along with staffing levels by an independent third-party vendor; however, the cost would need to be budgeted for in 2020.</li> <li>• Staff can review internally whether to establish pay scales utilizing comparables from other agencies or studies provided by organizations like IAPD. Any pay scales would be approved by the Board during subsequent budget years.</li> </ul>
<b>C. Staffing Changes</b> <ul style="list-style-type: none"> <li>• Staffing increases</li> <li>• Staffing reductions</li> <li>• Hiring freezes</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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 has remained at 30.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff will evaluate staffing needs; however, total recommended FT staff positions to remain unchanged for 2020.</li> <li>• Similar to Salary Scales, costs associated with contracting independent third-party vendors will continue to be budgeted in 2020.</li> <li>• Minimum Wage               <ul style="list-style-type: none"> <li>• Employees under the age of 18 will see salary increases of \$0.25 in 2020.</li> <li>• Employees over the age of 18, at the current minimum wage, will see salary increases of \$1.00 on January 1, 2020 and an additional \$0.75 on July 1, 2020.</li> </ul> </li> </ul>



## Glen Ellyn Park District 2020 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2019)	Staff recommendations for Operating Assumptions for 2020 Budget preparations
<b>D. Employee Insurance</b> <ul style="list-style-type: none"> <li>Coverage changes</li> </ul>	<ul style="list-style-type: none"> <li>Staff will continue to look at cost saving opportunities. PDRMA requires a 1-year notice to terminate from the program membership.</li> </ul>	<ul style="list-style-type: none"> <li>PDRMA is currently reviewing plan options for 2020. Premiums are typically determined in October each year.</li> </ul>
<b>E. Capital Projects</b> <ul style="list-style-type: none"> <li>Long-Range Capital Projects Plan</li> </ul>	<ul style="list-style-type: none"> <li>Staff prepared a long-range Capital Projects Plan during the 2019 budget process.</li> </ul>	<ul style="list-style-type: none"> <li>Staff is preparing a 5-Year Capital Projects Plan in preparation for the upcoming strategic planning session (TBD).</li> </ul>
<b>F. Overall Budget Financial Goals</b> <ul style="list-style-type: none"> <li>Provide a balanced operating budget</li> <li>Stabilize fund balances over a 3-5 year period</li> <li>Provide a target operating budget surplus</li> </ul>	<ul style="list-style-type: none"> <li>Continue towards meeting &amp; maintaining Fund Balance policy requirements</li> <li>Continue driving program profitability</li> <li>Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs.</li> </ul>	<ul style="list-style-type: none"> <li>Continue towards meeting &amp; maintaining Fund Balance policy requirements</li> <li>Continue driving program profitability</li> <li>Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs.</li> </ul>
<b>G. Change in Services</b> <ul style="list-style-type: none"> <li>Increase</li> <li>Decrease</li> <li>No Change</li> </ul>	<ul style="list-style-type: none"> <li>Continue to review program offerings to increase services of the Park District</li> </ul>	<ul style="list-style-type: none"> <li>Continue to review program offerings to increase services of the Park District .</li> <li>Continue to provide a customer service program for staff.</li> </ul>
<b>H. Use of Operating and Capital reserves</b>	<ul style="list-style-type: none"> <li>Capital Projects and Asset Replacement Fund reserves to fund 2019 Capital Projects</li> </ul>	<ul style="list-style-type: none"> <li>Utilize Board comments and feedback from the long-range capital project plan that will be discussed at the strategic planning session (schedule to be determined)</li> </ul>

## 2019 Goals and Objectives - Updated

### 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) **The District has engaged consultants for both Sunset Pool and ASFC. Staff has been working with both teams on developing plans and recommendations. It is anticipated that the outcome(s) should be available prior to the end of 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) **Ongoing. Partnered with the Glen Ellyn Public Library on Storytime in the Park series, Community Game Night, Ice Cream Social, Goat Yoga, and Pete the Cat StoryWalk®. Partnered with Tour of Lake Ellyn Bike Race to promote event and raise funds for the Park District Scholarship program. Continued partnership with Glen Ellyn Chamber of Commerce on Chocolate, Cheese, and Wine Tasting. Partnered with SCARCE on the 2019 Earth Day Fair, which was unfortunately canceled due to weather. Partnered with local event organization on new Christmas Sweater Run in December. Many businesses were approached throughout Glen Ellyn as possible Activity Guide drop locations, with a few that were receptive to the idea.**
- 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) **The District continues participating and being an active member with the many local service groups. GEPD is often looked to as a resource and an asset by these organizations.**



- 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) **These committees remain important and critical to the District’s planning and forecasting. The Ackerman Park Phase IV Improvement Project received significant insight and leadership by the planning subcommittee which helped provide further direction for phase IV.**
- 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) **Efforts are ongoing. The District 87 I.G.A. was amended to include GBW use of the new Ackerman Park turf field while increasing the school’s financial commitment.**
- 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) **Small steps have been made including the establishment of the Soccer Scholarship fund, the contribution of funds by the Tour of Lake Ellyn Bike Race and the addition of a dedicated event, Fall Fete, whose goal is to promote and educate the community in regards to the foundation and scholarship program.**

#### **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 4<sup>th</sup> 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) **Ongoing. New programs added for 2019 included Fall High School Rugby, Fall Youth Basketball League, an Arm Care Clinic for youth baseball coaches, a seminar hosted by the Golden Eagles Football program with keynote address by former Chicago Bear Israel Idonije, expansion of the flag football program to include a 5<sup>th</sup>/6<sup>th</sup> grade league, parent/tot Lakers soccer program, and new summer Lacrosse clinics. Improvements to existing program included the introduction of theme nights for the Monday Miles program, restructuring of the youth baseball fall program from age-based**

to grade-based to more closely align with the spring program's goals and objectives, additional free clinics for softball, basketball, baseball, lacrosse, rugby and soccer. High school basketball leagues and dodgeball leagues were offered but a lack of interest precluded them from running. Changes to the indoor soccer leagues include transitioning the administration of the leagues to Chicagoland Indoor Soccer (CISL) in exchange for renting the indoor turf at Ackerman SFC. Benefits of operating the leagues under the CISL umbrella are their excellent reputation, following of approximately 350 clubs participating in their winter leagues and their use of multiple facilities which allows for better pairing of teams of comparable skill levels.

- 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) Ongoing. Developed survey evaluation summary tool which is produced at the conclusion of every event and program with analysis of future changes. Presented to the Board in May.
- Develop district-wide concussion protocol expanding on current practices used in the Park District youth football program. (April 2019) Ongoing. Youth football continues to require all tackle players in the 104 lb., 119 lb. and Varsity levels (ages 11-14) to complete ImPact Baseline concussion testing prior to the season. All tackle coaches also need to complete USA Football certification which includes training reading concussion protocols. The Rugby program completed the USA Rugby certification which also includes training regarding concussion protocol. All other athletic programs make NFHS concussion protocol handouts available to coaches and participants.
- Expand outdoor Pickleball program to include special clinics, leagues and social events at Village Green Courts. Research portable court fencing. (July 2019) Ongoing. Several outdoor Pickleball Clinics were held in the spring and fall at the Village Green Courts. A Saturday morning league was offered with 10 participants. Wind screens were installed on the fencing by the Parks department staff with volunteer pickleball players from the community. A portable net was purchased and can be placed between courts as needed. Staff has reserved the courts on various Sundays throughout the year for tournaments run by local players.
- 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)

Ongoing. Stretching area was remodeled creating a spacious, clean area for the members. A new vending machine operator was brought in to increase the potential in revenue. The vending machines are very popular especially with all the sports camps. Introduced and promoted new athletic programs throughout the year with an emphasis on summer morning and afternoon sessions bringing in hundreds of participants. Tween nights continue to be very successful and are offered once each season. Monthly group orientations have been offered on Tuesday evenings with good numbers. New Body Pump equipment was purchased to enhance the experience for the members. Cardio equipment will be purchased in the fourth quarter. The drop-down volleyball net was installed on Court 2. The swing arm soccer goals were installed in the turf area. A new trophy case was built and on display in the lobby. New athletic banners were installed in the turf area. CPR and First Aid classes have been offered every other month for members of the community with good numbers. An ASFC personal trainer conducted outdoor drop in yoga classes at Sunset Park in the summer.

- 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) Completed. Additional movies were staged for 2019 and included costume contests for each movie. The movies took place in five different parks and Jazz in the Park took place at three different parks. Several new “community events” were planned and staged in partnership with the Glen Ellyn Public Library in the summer of 2019. Pete the Cat StoryWalk® took place at Prairie Path Park; Storytime in the Park took place at Surrey, Stacy, Newton, Glen Ellyn Manor, Spalding and Lake Foxcroft parks; and Community Game Night was held at Sunset Park.
- Continue to plan and coordinate events, activities and budgets for the 100 Year Anniversary of the Park District in 2019. (November 2019) Coordinated seven new special events which incorporated the theme of the 100 -Year Anniversary including:

Lunar Eclipse, Winter Gym Jam, Summer Swim Jam, Thirsty Thursdays, Adult only Easter Egg Hunt, Fall Fete and Bloody Mary Fest. The 100-Anniversary year theme was also incorporated into current events and programs including First 100 people at Splash and the opening of Sunset Pool for the summer received special year towels, special 100-year eggs at the Easter egg hunts and many more. Some of the new events were so successful, they will be carried out again in the next year without the 100-year theme.

- Develop Preschool “after-care” program for Park District preschool students requiring extended care. (September 2019) **Completed.** New fall Preschool after-care program was offered with the 2019/2020 school year registration for students. Initial interest in the program appeared to be strong, but actual registration did not meet the minimum numbers to conduct the program. Research will continue in this area.
- Explore the feasibility of adding a compulsory/optional gymnastics team. Work with high schools to find available practice time in their facilities. (September 2019) **Deferred.**
- 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) **Ongoing.** Staff works with neighboring Park Districts (Carol Stream and Elmhurst) to offer activities all year including adult and senior trips. The addition of the new bus has enabled more trips to go due to lower costs and lower numbers needed to run the trip.

**Seek additional opportunities for intergovernmental initiatives to maximize services and minimize taxpayer’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) **Ongoing.** There are currently 16 ASFC members who joined the lap swim program at College of DuPage.
- 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) **Ongoing.** The Men’s House League program formats were changed this fall to include advanced players in one division and new players in the regular division. Although there are quite a few women in the Men’s House League, a separate women’s evening league was offered and is slowly getting bigger. A new daytime league is now

also offered to the women. The Platform programs showed a big jump in the numbers in the Junior Pizza and Paddle classes offered in late fall and winter. The Agreement with the Glen Ellyn Platform Tennis Club was renewed for the 2019/2020 season.

- 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) **Complete.** The 2019/2020 Anima Contract has been renewed with no fee increases and changes in the rehearsal times and dates. Anima moved one of their rehearsal days from Tuesdays to Sundays. GEPD staff will need to be brought in from 3:00 to 6:30 pm. The additional staff costs are included in the contract.

### **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](http://gepark.org/ackermansfc.com) as a template. (August 2019) **Ongoing.** Internet Imagineering has been engaged to provide the redesign of the youth sports and adult sports websites. Initial meetings have been conducted and the sitemap has been developed. Phase I includes the website layout and design and is in progress with an expected completion date of December 1. Phase II includes populating the site with information and development of the back-end Content Management System (CMS). Completion date for the project is March 1, 2020.
- 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) **Ongoing.** Staff has received a quote for the purchase of AED'S and cabinets scheduled to be placed at Ackerman, Newton and Village Green Parks. Funding is to be included in the 2020 budget and is expected to be completed by April 1, 2020 for spring sports programs. Voluntary CPR and AED certification classes will be offered in 2020 and advertised beginning with the Winter 2020 Activity Guide.
- 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) **Deferred.** Online forms through apps require that the technology used on site will also need access to Wi-Fi/internet to be beneficial for emergency use.



- 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) **Deferred. Staff is researching technology to use for the viewing options.**
- Implement new fees for rental opportunities at Ackerman Sports and Fitness Center keeping track of increase/decrease comparisons from previous year. (Ongoing, 2019) **Ongoing. Staff has researched surrounding area competitors for their rental rates. ASFC rates are slightly below the average for basketball courts and right in line for the turf. Staff will be increasing fees in the 2020 budget.**
- Review and update Athletic Committee By-laws. (October 2019) **Deferred to 2020. Staff has begun reviewing by-laws for consistency and updating as needed with final approval in 2020.**
- Increase special events at Maryknoll Park to include entertainment/music at the Splash Pad and \$5 days at Holes & Knolls Miniature Golf. (June 2019) **Completed. Three Early riser musical program were held at the Splash pad prior to its opening time of 10:00 am. Inclement weather for all three events drew a small number of people. There were also three, \$5 days at Holes & Knolls this summer. All were well attended. A youth and parent/child mini golf tournament was held with the winners receiving a free 2019 season family pass. A new special event is being offered this fall, Bloody Mary's on the Green. Malloy Liquors will be providing the Bloody Mary's for the event.**
- 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) **Partially Completed. New programs and events were conducted this summer incorporating the 100-year Anniversary theme and logo including towels to the first 100 people on opening day and the TGIF giveaways were included in the theme this summer. A Mother/son event was offered for the first time with success. Swim lessons continue to be successful with positive evaluations and increased participation. The Gator team program continues to remain strong with high numbers in all the different levels and first place finishes in Conference. Staff oversaw**

the West Suburban Swim Conference this season. Improvements were made to the overall training and onboarding process to ensure all staff have the proper tools to be successful. Pay rate adjustments this summer was met with great appreciation. Bi-weekly team building events were held off site at ASFC and Maryknoll Park with great participation numbers.

### **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) **Ongoing. New large-format signage, a-frame signage, and posters introduced at Maryknoll Park. Restructured the social media marketing plan to increase views and post interaction. Redesigned the email newsletter structure. Continued to increase use of articles as a means of promoting events/programs, with well over 100 releases/articles/website posts produced in 2019. Continued submitting listings to local and digital publications and worked with Glen Ellyn Neighbors, Glen Ellyn Living and Focus Glen Ellyn for free event inclusion in their publications, including promotion for “Fall Fete: Whiskey, Wine and Whimsy” and “Glow in the Park”. Introduced use of photo advisories for Suburban Life newspaper, resulting in multiple cover stories in 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) **Ongoing. In 2019, 32 events/activities were made available for sponsorship, representing 50 individual event dates. This included sponsorship programs for 100-year anniversary events such as the Winter Gym Jam, Thirsty Thursday, Adults-only Egg Hunt, Movies in the Parks Throwback Edition, and Bloody Mary Fest. A new sponsorship program was also created for the mobile stage. Sponsorship mailers were sent out over 40 businesses, and opportunities were included in multiple email blasts through the Glen Ellyn Chamber of Commerce. Reminder emails were sent to past sponsors and reminder letters were sent to boost sponsorship of specific events. A sponsorship program for the Gators Swim Team will be introduced with the 2020 sponsorship kit.**
- 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) Complete. New history timeline was created at [www.gepark.org/timeline](http://www.gepark.org/timeline) and promoted via email, Activity Guide, social media, and facility signage. Throwback Thursdays posted weekly to Facebook, Twitter and Instagram. New graphics, logos, and campaigns were created for 100-year events including winter Gym Jam, Thirsty Thursdays, Summer Swim Jam, Movies in the Parks, Throwback Edition, and Fall Fete: Whisky, Wine and Whimsy. Giveaways promoting the anniversary were designed and ordered for Glen Ellyn Park District events and activities. 100-year logo was incorporated into Activity guide, sports uniforms/t-shirts, various promotional artwork. Installation of historic photos were placed at Glen Ellyn Public Library in October and November. Two-page spreads were placed in Suburban Life magazine regarding the anniversary. Tables were setup at Lake Ellyn Cardboard Regatta and Foxcroft HOA Picnic. Monday Trivia was removed from the plan upon re-evaluation overall social media marketing strategy.

- 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) Ongoing. The volunteer opportunities page was expanded at [www.gepark.org](http://www.gepark.org) to include specific information on each volunteer opportunity. A campaign was created to drive volunteers to the DuPage County River Sweep including a press release, flyers at facilities, rotating slider on website and email/social media inclusion. Facebook events were created for Restoration Workdays.
- 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) Ongoing. Marketing worked with staff on improving the Active Net listings, including an audit of a percentage of programs with examples on how they could be improved, where forms should be added, etc. Staff discussed starting with fresh entries beginning with the Winter 2020 Activity Guide, the first in the 2020 series.
- Expand upon the “A Greener Glen Ellyn” campaign in collaboration with the Park District Naturalist to further promote green initiatives. (December 2019) Completed. Naturalist Frigo determined native plants, water quality, and fruit guilds to be the topics for 2019. A new “Greener Glen Ellyn” Facebook page was created to promote and share environmental news from around the community. Continued use of large format signage at facilities and native plant/plant sale information. Materials were developed in anticipation of a complete transition to paperless straws at Holes& Knolls and Sunset

Pool. Partnered with SCARCE on Earth Day Fair and offered a Bee Blitz at Churchill Park in partnership with Honey and the Bee.

- 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) **Ongoing. As of September 2019, the Marketing Department has sent over 44 emails, including blasts targeted at Ackerman SFC fitness members and Sunset Pool members. Social media strategy was re-evaluated to create a more fun and friendly voice, with a focus on following best practices in terms of quantity of posts and content posted, though challenging with the number of programs and events offered. Interns were charged with creating videos relating to each of our athletic programs and staff continued to capture both photos and video at programs/events to expand the photo library and increase online engagement.**
- Research digital advertising options for Spring Avenue Recreation Center, Main Street Recreation Center, Ackerman Sports & Fitness Center and Holes & Knolls. (May 2019) **Ongoing**
- Work with Recreation Staff on creating a photo and video strategy to stay current in the social environment. (September 2019) **Ongoing. A photography calendar was created for internal use by the Marketing Department each season with classes assigned to either the Marketing Supervisor or Marketing Assistant. In addition, a list was crafted of the most needed photos each year and shared with the Recreation Department. The Marketing Department is also working with Elan Photography on a possible trade agreement relating to photographing District programs and events.**
- Implement a park-specific sponsorship signage program for youth sports activities to include fencing, scoreboards, buildings, bleachers and light poles. (April 2019) **Deferred to 2020.**
- 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) **Deferred. A signage program is being developed on a District-wide basis.**

## **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) **Ongoing. Staff will make recommendations for fee increases in the 2020 budget, as well as additional equipment and amenity needs. Ice skating manuals and training will be developed and ready for the 2019/2020 season.**

## **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) **Walnut Glen Park is scheduled to be renovated in fall, 2019. The scope of the improvement project will include the replacement of the playground, signage and other park amenities. The perimeter of the playground will be changed from timbers to concrete curbing.**
- 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) **The District continues to improve and refine existing areas of BMP's including Maryknoll Park which has several natural areas, Ackerman Park which converted its main lot to permeable pavers while also creating bioswales and adding LED parking lot lights. Additional bioswales are being constructed along the east side of lower Ackerman Park. These will serve to further filter the stormwater as it makes its way towards the East branch of the DuPage River.**
- 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) **The Park District continues to communicate on an ongoing basis with the Village on mutually beneficial opportunities. Staff is still hopeful to complete a stormwater improvement at Village Green which is being done in partnership with the Village Public Works Department.**



- 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) **The District successfully created a transition plan for the anticipated retirement of the facility technician. A successor was hired several months prior to the departure and was able to work together including the opening of Sunset Pool and the Splash Pad. The need to outsource the opening and closing of the pool was not needed due to the ability of the new hire.**
- 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) **A fluid plan has been developed and has been in place since the beginning of summer. As the plan is just becoming more noticeable, a more significant treatment of diquat will be applied. Staff and the lake treatment contractor will continue to monitor and adjust accordingly.**
- 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) **Recruiting and attracting staff continues to remain challenging and likely will remain that way based on low unemployment and a competitive job market. The Maintenance Department was able to hire two interns that were invaluable and was able to retain some seasonal staff from the previous summer. The department will continue to be proactive and resourceful in the recruitment and retention of seasonal and summer labor.**
- 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) The Park District initiated a meeting with Village representatives and the engineering consultant. A revised operational manual should be forthcoming.

- 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) While the position was filled it was with a candidate that did not possess all the desired skills and experience. Staff will continue to pursue a qualified candidate prior to next summer to fulfill the duties desired and meet/exceed the expectations of the position.
- Work with the Recreation Department on the planning and implementation of the Park District's 100<sup>th</sup> 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) The efforts are ongoing. They have been creative, resourceful and ambitious. 75 trees are to be planted in the fall as well as the landscaping of the circle area in front of the Boathouse.

## 2020 Goals and Objectives (proposed)

### **Provide opportunities for community outreach and relations**

- Continue to explore additional opportunities for reciprocal marketing within the community to increase outreach and awareness. 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, 2020)
- 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. Continue involvement with the Glen Ellyn Non-Profit Connection networking committee and the College of DuPage Frida Exhibit 2020 Committee. This further establishes a community presence and enables the District to partner with other community members (Ongoing, 2020)
- Continue collaboration with the District's Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens' Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. Give consideration to the addition of another advisory committee. (Ongoing, 2020)
- 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, 2020)
- Continue to 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. Actively seek additional memberships and Board liaison involvement. Evaluate success of the 2019 Fall Fete Event to continue into 2020. (Ongoing, 2020)

### **Enhance Recreation program portfolio and opportunities**

- Continue to develop new in-house athletic programs and improve existing programs to include: expanded youth basketball leagues and instructional programs (including an

academy component and possible partnership with Wheaton Park District in the fall), expanded youth volleyball leagues (starting at 3<sup>rd</sup> grade) and instructional classes, new curling classes, girl's lacrosse and adult softball tournament. Continue to expand Monday Miles program opportunities. Add age group specific winter indoor and summer outdoor soccer tournaments. Restructure/reschedule Frosty 3v3 tournament to increase enrollment. (Ongoing, 2020)

- Continue to evaluate, summarize and make future decisions on all programs and events based on surveys, enrollment numbers and general feedback in order to identify and measure the value and continued need of the programs on a seasonal basis. (Ongoing 2020)
- Strive to maintain and preferably increase participation in athletic programs including field hockey and cheerleading by offering revised and update programs, free trial days and expanding to new age groups. Evaluate the practice and commitment of fundraising on a program basis. (July 2020)
- Explore the feasibility of adding a compulsory /optional gymnastics team. Work with high schools to find available practice time in their facilities. (September 2020)
- Create and implement a 10-year Anniversary celebration for Ackerman Sports and Fitness Center. Create a winter event and summer barbeque for members. (Ongoing 2020)
- Continue to expand outdoor Pickleball program to include special clinics, leagues and social events at Village Green Courts. Research converting Village Green tennis court into two pickleball courts. (Ongoing 2020)
- Update and refine strategic plan for the Ackerman Sports and Fitness Center including: replacing the existing turf field; expanding reach to increase rentals; creating a concession operation for weekend sporting event; continue to increase popular daytime sports classes; expand fitness programming to include children's fitness classes and outdoor fitness equipment; research and implement trending programs within the facility during downtimes in the fitness studio; increase offerings of holiday themed programs and events. Revamp the childcare operation including policies and procedures, hours of operation and staff trainings. Create and implement a partnership with local medical facilities to create programs to assist patients/members during their

recovery programs. Actively and progressively monitor increasing competition and adjust accordingly (Ongoing 2020)

- Continue to expand platform tennis programs, events, leagues and tournaments for local high school tennis teams including doubles tournaments. (Ongoing 2020)
- Continue to offer and expand special events at various parks and neighborhoods throughout the Park District including the return of Thirsty Thursdays on the Deck, Adult Egg Hunt, and cooperative events with the Glen Ellyn Public Library. (Ongoing 2020)
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology. (Ongoing 2020)
- Continue to improve/expand senior and adult programming by evaluating current offerings to produce a new line of trend setting classes and events. Also initiate marketing efforts to further promote existing opportunities including pickleball, exercise programs, silver sneakers, dance, nature, trips, swimming, etc. (Ongoing 2020)

**Seek additional opportunities for intergovernmental initiatives to maximize services and minimize taxpayer's expenditures**

- Continue programming discussions and cross marketing of events with College of DuPage. Superintendent will serve on Frida Exhibit Committee and work with Recreation Department staff to provide trips to the exhibit and Frida themed art activities creating awareness of the Exhibit which takes place June through August 2020. (Ongoing 2020).
- Update and renew Agreement with Glen Ellyn Platform Tennis Club for the upcoming season. Develop plan and timeline for repairs to deck and inside hut painting improvements. Develop long term capital improvement plan for the platform tennis program. (Ongoing 2020)
- Update and review Agreement with Anima Glen Ellyn Children's Chorus, up for renewal in August 2020. Evaluate the new Sunday rehearsal time as well as rental fees for office and rehearsal space. (Ongoing 2020)
- Develop and expand partnerships with COD facilities and athletic team coaches to offer increased programming and recreational space for Park District programs. (June 2020)

- Create a Health and Wellness Partnership with local school district faculty to increase memberships at ASFC. (Ongoing 2020)

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

- Go live with redesigned youth sports and adult leagues' websites and volunteer coach's intranet to include electronic access of volunteer forms/training materials. (March 2020)
- Develop guidelines and installation timeline of AEDs and cabinets at Ackerman, Newton and Village Green Parks to be available during athletic programs and events. (April 2020)
- Continue to 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 2020)
- Implement new fees for rental opportunities at Ackerman Sports and Fitness Center basketball courts. Continue to keep track of increase/decrease comparisons from previous year. (Ongoing 2020)
- Review and update Athletic Committee By-laws. (June 2020)
- Evaluate fees for volunteer based athletic programs to determine impact of eliminating non-resident fees to promote program growth. (April 2020)
- Develop Preschool furniture replacement plan. Evaluate classroom furniture needs and schedule replacement by classroom size, amount of use and age of the current fixtures in each room. (Fall 2020)
- Perform and document spring storm drills, fall fire drills and intruder safety drills at Main Street Recreation Center, Spring Avenue Recreation Center, and Ackerman Sports and Fitness Center. Hire safety consultant to analyze facility safety issues and coordinate training in all areas. (Ongoing 2020)
- Research an efficient and effective way to store the boats for the popular Boating program at Lake Ellyn. Pursue additional purchase of pedal boats when storage is available. (Ongoing 2020)

- Research and develop short and long-term plans for the purchase and installation of security cameras where needed throughout the District. (Ongoing 2020)
- Update and revise strategic plan for Sunset Pool to include: production of analysis report at conclusion of season; the addition of new programs and special events including more adult programs; continue improvements to the swim lesson program with upper tiered instructors; review registration numbers for the 7 through 10 year old age groups for Gators swim team to eliminate the long wait lists; add another junior high splash blast; continue to offer and improve programs and TGIF events; continue to improve operational policies and procedures for better personnel management, streamlining customer service procedures, and offering staff incentives and teamwork activities to improve staff morale; continue to provide member specials throughout the season with some pop up events. Research addition of push bar on gates for safety options in the future. Include concessions and front desk in CPR training before the start of the season. Continue to assess needed furniture upgrades including the re-strapping of the chairs, additional concession tables and replacement of the shade canopies. (Summer 2020)

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

- Re-evaluate sponsorship/advertising opportunities to include more tabling opportunities and additional athletic programs such as Gators Swim Team, Grasshoppers Tumbling Team, and Lightning Running Club. (January 2020).
- Work with staff to create additional promotional/recognition graphics for the Grasshoppers Tumbling Team in the Spring Avenue Recreation Center Gymnasium like the Gators signage at Sunset Pool. (January 2020)
- Research and evaluate adding SMS marketing and digital customer loyalty platforms to the overall strategic marketing plan. (April 2020)
- Work with WDSRA on a new photo installation at Ackerman Sports and Fitness Center to incorporate more inclusive photos and their new logo. (December 2020)
- Increase the use of digital marketing with a specific focus on promotional videos for athletic programs and revenue generating facilities including: Holes & Knolls, Ackerman SFC, Sunset Pool, and the Splash Park. (September 2020)



- Research options to eliminate the Granicus streaming and hosting services by moving to an in-house recording system and improving the overall presentation capabilities in the Board room. (February 2020)
- Research indoor digital advertising platforms for Spring Avenue Recreation Center, Main Street Recreation Center, Ackerman Sports & Fitness Center, and Holes & Knolls. (December 2020)
- Evaluate moving from three to four Activity Guides or adding insert beginning with the 2021 or 2022 series. (April 2020)
- Work with the Assistant Facility Manager/Aquatics to develop new promotions and events to drive Sunset pool membership sales and daily visits in 2020. (Ongoing 2020)
- Increase athletics sponsorship and advertising opportunities including park specific sponsorship signage for youth sports activities to include fencing, scoreboards, building, bleachers and light poles. (April 2020)

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

- Implement revised fee structures for the 2020 rental season. Evaluate and improve facility amenities based on renter survey results. Update Lake Ellyn Boathouse website rental information to include sample floor plans and layouts for potential renter use, including 360 videos of the interior. Prepare furniture and appliance replacement plan to be included with the 2021 budget. Update Boathouse staff training manual to include detailed instruction for facility equipment, pre/post event responsibilities, staff dress code and cleaning maintenance checklist. (August 2020)

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

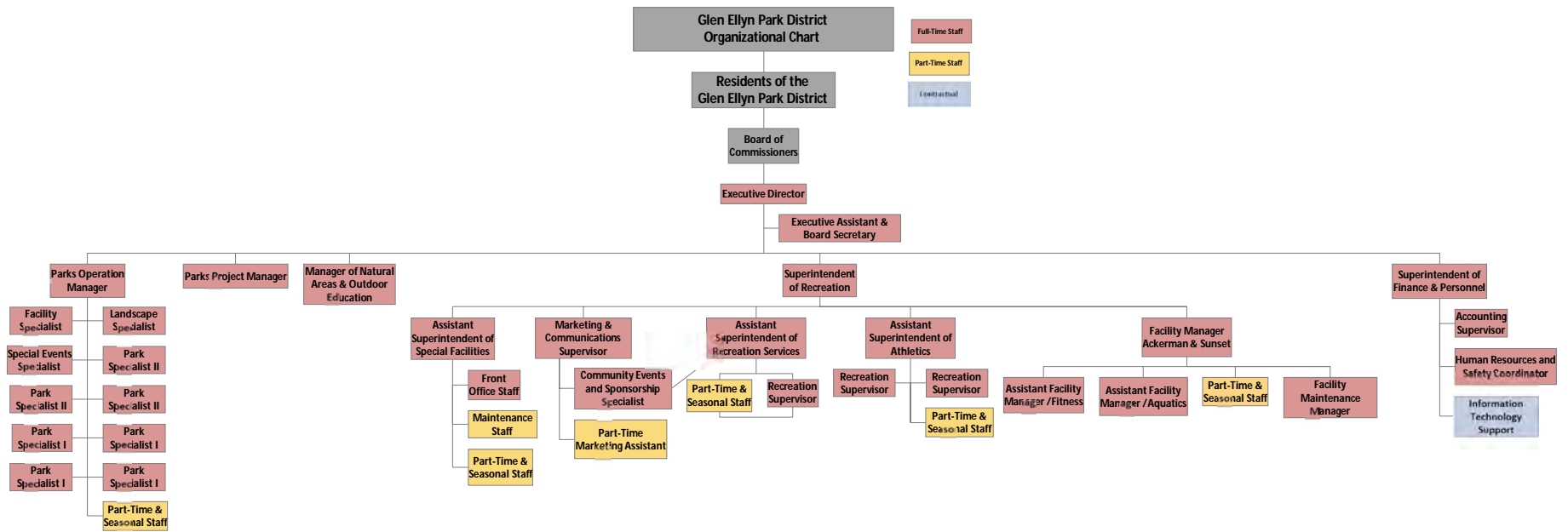
- Continue to implement and expand the neighborhood park improvement plan that identifies the needs of the local community, while addressing maintenance and park equipment deficiencies. While maintaining the practice of replacing a playground each year, expand the scope of the improvements to include additional park amenities such as signage, benches, curbing, A.D.A., etc. While subject to the award of an OSLAD grant, the goal is to improve Newton Park (November 2020)

- Expand and develop environmental best management practices (BMP's) throughout the Park District that encourages stewardship and conservation. Address the permeable pavers in front of Boathouse, contract some natural areas annual maintenance with an emphasis on higher profile areas, convert some additional areas to native vegetation such as the west end of the Newton turf field and the roundabout circle in the west Newton parking lot. (November 2020)
- 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. Examples of previous partnerships include the weir expansion and sediment removal at Lake Ellyn, sidewalk improvements at Lake Ellyn Park and purchase of road salt and fuel from Public Works (August 2020)
- Continue actions to suppress or eradicate an invasive aquatic plant that was discovered in Lake Ellyn. Brazilian elodea was discovered in August 2018 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. (November 2020)
- 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. (March 2020)
- Fill 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. (April 2020)
- Projects include engaging structural engineer to review and compile plans to replace MSRC and SARC roofs in 2021, reconstruct Maryknoll Park parking lot, implement Newton Park improvements if the District is successful in attaining OSLAD grant, complete Ackerman Park Improvement Project Phase IV.
- Pursue alternative funding to implement District wide sign program and begin shoreline improvements at Lake Ellyn.



**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 19-02**  
**A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR**  
**PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR**  
**BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020**

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2020 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 3, 2019, 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 TWO MILLION ONE HUNDRED FORTY SEVEN THOUSAND EIGHT HUNDRED SIX DOLLARS (\$22,147,806) 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, 2020 and ending December 31, 2020.

**Section 2.**

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,318,880	\$ 1,516,712
Contractual Services	290,540	334,121
Materials & Supplies	192,200	221,030
Equipment	23,300	26,795
Building & Landscaping	109,000	125,350
Insurance	196,250	225,688
Employment Expenses	520,714	598,821
Utilities	47,850	55,028
Miscellaneous	54,352	62,505
 Total amount Budgeted-Corporate Fund	<hr/> 2,753,086	
Total amount Appropriated-Corporate Fund		3,166,050



II. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 2,967,377	\$ 3,412,484
Contractual Services	1,629,494	1,873,918
Materials & Supplies	736,652	847,150
Equipment	44,500	51,175
Building & Landscaping	13,675	15,726
Employment Expenses	656,437	754,903
Utilities	492,200	566,030
Miscellaneous	2,536,620	2,917,113
	<hr/>	
Total amount Budgeted-Recreation Fund	9,076,955	
Total amount Appropriated-Recreation Fund		10,438,499

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

	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$ 1,235,072	\$ 1,420,333
	<hr/>	
Total amount Budgeted-Bond and Interest Fund	1,235,072	
Total amount Appropriated-Bond and Interest Fund		1,420,333

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	\$ 692,143	\$ 795,964
W.D.S.R.A. Contribution and Accessibility Improvements		
	<hr/>	
Total amount Budgeted-Special Rec. Fund	692,143	
Total amount Appropriated-Special Rec. Fund		795,964

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

	<u>Budget</u>	<u>Appropriation</u>
Equipment	\$ 306,300	\$ 352,245
Miscellaneous	1,850,000	2,127,500
	<hr/>	
Total amount Budgeted Asset Replacement Fund	2,156,300	
Total amount Appropriated Asset Replacement Fund		2,479,745

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 3,073,500	\$ 3,534,525
Miscellaneous	131,904	151,690
Total amount Budgeted Capital Improvement Fund	3,205,404	
Total amount Appropriated Capital Improvement Fund		3,686,215

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 140,000	\$ 161,000
Total amount Budgeted Capital Improvement. Fund	140,000	
Total amount Appropriated Capital Improvement. Fund		161,000

**SUMMARY**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 2,753,086	\$ 3,166,050
Recreation Fund	9,076,955	10,438,499
Bond and Interest Fund	1,235,072	1,420,333
Special Recreation Fund	692,143	795,964
Asset Replacement Fund	2,156,300	2,479,745
Capital Projects Fund	3,205,404	3,686,215
Cash in Lieu of Land	140,000	161,000
Total Estimated Expenditures	\$ 19,258,960	\$ 22,147,806

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:   | \$ 5,678,592  |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is:   | \$ 18,013,522 |
| (c) That the estimated expenditures contemplated for the fiscal year are:   | \$ 22,147,806 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is:  | \$ 1,544,308  |
| Less \$200,000 Working Cash Fund established per law  | \$ (200,000)  |
| Estimated NET cash to be on hand at the end of the fiscal year is:  | \$ 1,344,308  |
| (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: | \$ 5,509,572  |

**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. 19-01**  
**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF**  
**TAXES FOR THE YEAR 2019**  
**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, FIVE HUNDRED THIRTY TWO THOUSAND, EIGHT HUNDRED FOUR (\$5,532,804), 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 2019, 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 2019: \$ 1,925,000

**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 2019: \$ 1,315,947

**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 2019: \$ 1,741

**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 2019: \$ 1,741

**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 2019: \$ 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 2019: \$ 127,114

### 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 2019:

\$ 12,189

### 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 2019:

\$ 1,229,072

### 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 2019:

\$ 750,000

### Total Amount Levied for 2019:

\$ 5,532,804

### Summary of the 2019 Tax Levy:

Corporate Expenses	\$ 1,925,000
Recreation Expenses	1,315,947
Police Protection Expenses	1,741
Paving & Lighting Expenses	1,741
Illinois Municipal Retirement Expenses	170,000
Liability Insurance Expenses	127,114
Audit Expenses	12,189
Bond & Interest Expenses	1,229,072
Joint Agreement Recreation Programs for the Handicapped Expenses	750,000

### Total Amount Levied for 2019:

\$ 5,532,804

**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 6:** That this Ordinance shall be in full force and effect from and after its passage this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

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

(SEAL)

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



# Expanded Fund Balance Recap Report

## 2019 *Estimated* Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2018 Fund Balance</u>	<u>Revenues</u>	<u>Transfers &amp; Chargebacks</u>	<u>Revenues Net of Transfers &amp; Chargebacks</u>	<u>Expenditures</u>	<u>Transfers &amp; Chargebacks</u>	<u>Expenditures Net of Transfers &amp; Chargebacks</u>	<u>Estimated 12/31/2019 Fund Balance</u>	<u>2019 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>										
<b>10</b>	Corporate	1,379,995	2,243,581	(83,657)	2,159,924	2,421,310	(67,374)	2,353,936	1,202,266	(177,729)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
<b>20</b>	Recreation	1,702,912	8,809,778	(505,775)	8,304,003	8,697,507	(2,093,120)	6,604,387	1,815,183	112,271
	Assigned - Sports Programs	599,567	-	-	-	-	-	-	599,567	-
	<i>Total Operating Budgets</i>	<b>3,882,474</b>	<b>11,053,359</b>	<b>(589,432)</b>	<b>10,463,927</b>	<b>11,118,817</b>	<b>(2,160,494)</b>	<b>8,958,323</b>	<b>3,817,016</b>	<b>(65,458)</b>
										Operating Transfers to Capital Funds 1,573,062
										Operating Expenditures in Capital Funds (87,784)
										<b>Change in Operating Funds Net of Transfers to Capital Budgets 1,419,820</b>
<i>Capital Budgets</i>										
<b>45</b>	Debt Service	507	1,168,000	-	1,168,000	1,157,950	(2,000)	1,155,950	10,557	10,050
<b>55</b>	Special Recreation	501,445	690,000	-	690,000	1,012,102	-	1,012,102	179,344	(322,102)
<b>85-00-000</b>	Asset Replacement Fund	821,538	1,375,500	(1,343,000)	32,500	1,400,000	(1,400,000)	-	797,038	(24,500)
<b>85-10-000</b>	Assigned - Vehicles & Equipment	404,647	194,301	(181,501)	12,800	294,938	-	294,938	304,010	(100,637)
<b>85-30-100</b>	Assigned - Ackerman	178,100	125,000	(125,000)	-	95,000	-	95,000	208,100	30,000
<b>85-30-300</b>	Assigned - Maryknoll	60,467	25,000	(25,000)	-	-	-	-	85,467	25,000
<b>85-30-350</b>	Assigned - Platform Facility	15,000	5,000	(5,000)	-	-	-	-	20,000	5,000
<b>94</b>	Capital Improvements - Non-Referendum	66,843	4,441,931	(1,400,000)	3,041,931	4,419,969	(106,439)	4,313,530	88,805	21,962
<b>96</b>	Cash in Lieu of Land	175,041	50,214	-	50,214	57,000	-	57,000	168,255	(6,786)
	<i>Total Capital Budgets</i>	<b>\$ 2,223,588</b>	<b>\$ 8,074,946</b>	<b>\$ (3,079,501)</b>	<b>\$ 4,995,445</b>	<b>\$ 8,436,958</b>	<b>\$ (1,508,439)</b>	<b>\$ 6,928,519</b>	<b>\$ 1,861,576</b>	<b>\$ (362,012)</b>
	<b>Grand Totals</b>	<b>6,106,062</b>	<b>19,128,305</b>	<b>(3,668,933)</b>	<b>15,459,372</b>	<b>19,555,775</b>	<b>(3,668,933)</b>	<b>15,886,842</b>	<b>5,678,592</b>	<b>(427,470)</b>



# Consolidated Fund Balance Recap Report



## 2019 *Estimated* Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2018 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2019 Fund Balance</u>	<u>2019 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
<b>10</b>	Corporate	1,379,995	2,243,581	2,421,310	1,202,266	(177,729)
	Restricted - Working Cash	200,000	-	-	200,000	-
<b>20</b>	Recreation	1,702,912	8,809,778	8,697,507	1,815,183	112,271
	Assigned - Sports Programs	599,567	-	-	599,567	-
	<i>Total Operating Budgets</i>	<b>3,882,474</b>	<b>11,053,359</b>	<b>11,118,817</b>	<b>3,817,016</b>	<b>(65,458)</b>
<i>Capital Budgets</i>						
<b>45</b>	Debt Service	507	1,168,000	1,157,950	10,557	10,050
<b>55</b>	Special Recreation	501,445	690,000	1,012,102	179,344	(322,102)
<b>85-00-000</b>	Asset Replacement Fund	821,538	1,375,500	1,400,000	797,038	(24,500)
<b>85-10-000</b>	Assigned - Vehicles & Equipment	404,647	194,301	294,938	304,010	(100,637)
<b>85-30-100</b>	Assigned - Ackerman	178,100	125,000	95,000	208,100	30,000
<b>85-30-300</b>	Assigned - Maryknoll	60,467	25,000	-	85,467	25,000
<b>85-30-350</b>	Assigned - Platform Facility	15,000	5,000	-	20,000	5,000
<b>94</b>	Capital Improvements - Non-Referendum	66,843	4,441,931	4,419,969	88,805	21,962
<b>96</b>	Cash in Lieu of Land	175,041	50,214	57,000	168,255	(6,786)
	<i>Total Capital Budgets</i>	<b>\$ 2,223,588</b>	<b>\$ 8,074,946</b>	<b>\$ 8,436,958</b>	<b>\$ 1,861,576</b>	<b>\$ (362,012)</b>
	<b>Grand Totals</b>	<b>6,106,062</b>	<b>19,128,305</b>	<b>19,555,775</b>	<b>5,678,592</b>	<b>(427,470)</b>

2020 Budget - Approved

December 3, 2019



# Expanded Fund Balance Recap Report

## 2020 Budget

Fund #	FUND NAME	Estimated 12/31/2019 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2020 Fund Balance	2020 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,202,266	2,241,395	(88,595)	2,152,800	2,753,086	(2,374)	2,750,712	690,575	(511,691)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,815,183	8,988,912	(544,940)	8,443,972	9,076,955	(2,181,990)	6,894,965	1,727,140	(88,043)
	Assigned - Sports Programs	599,567	-	-	-	-	-	-	599,567	-
	<i>Total Operating Budgets</i>	3,817,016	11,230,307	(633,535)	10,596,772	11,830,041	(2,184,364)	9,645,677	3,217,282	(599,734)
	Operating Transfers to Capital Funds									1,553,829
	Operating Expenditures in Capital Funds									(91,584)
	<b>Change in Operating Funds Net of Transfers to Capital Budgets</b>									<b>862,511</b>
<i>Capital Budgets</i>										
45	Debt Service	10,557	1,232,072	-	1,232,072	1,235,072	(3,000)	1,232,072	7,557	(3,000)
55	Special Recreation	179,344	690,000	-	690,000	692,143	-	692,143	177,201	(2,143)
85-00-000	Asset Replacement Fund	797,038	1,335,500	(1,303,000)	32,500	1,850,000	(1,850,000)	-	282,538	(514,500)
85-10-000	Assigned - Vehicles & Equipment	304,010	233,233	(227,733)	5,500	146,300	-	146,300	390,943	86,933
85-30-100	Assigned - Ackerman	208,100	125,000	(125,000)	-	160,000	-	160,000	173,100	(35,000)
85-30-300	Assigned - Maryknoll	85,467	25,000	(25,000)	-	-	-	-	110,467	25,000
85-30-350	Assigned - Platform Facility	20,000	5,000	(5,000)	-	-	-	-	25,000	5,000
94	Capital Improvements - Non-Referendum	88,805	3,117,160	(1,850,000)	1,267,160	3,205,404	(131,904)	3,073,500	561	(88,244)
96	Cash in Lieu of Land	168,255	20,250	-	20,250	140,000	-	140,000	48,505	(119,750)
	<i>Total Capital Budgets</i>	\$ 1,861,576	\$ 6,783,215	\$ (3,535,733)	\$ 3,247,482	\$ 7,428,919	\$ (1,984,904)	\$ 5,444,015	\$ 1,215,872	\$ (645,704)
	<b>Grand Totals</b>	<b>5,678,592</b>	<b>18,013,522</b>	<b>(4,169,268)</b>	<b>13,844,254</b>	<b>19,258,960</b>	<b>(4,169,268)</b>	<b>15,089,692</b>	<b>4,433,153</b>	<b>(1,245,438)</b>

# Consolidated Fund Balance Recap Report



## 2020 Budget

<u>Fund #</u>	<u>FUND NAME</u>	<u>Estimated 12/31/2019 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2020 Fund Balance</u>	<u>2020 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
<b>10</b>	Corporate	1,202,266	2,241,395	2,753,086	690,575	(511,691)
	Restricted - Working Cash	200,000	-	-	200,000	-
<b>20</b>	Recreation	1,815,183	8,988,912	9,076,955	1,727,140	(88,043)
	Assigned - Sports Programs	599,567	-	-	599,567	-
	<i>Total Operating Budgets</i>	<b>3,817,016</b>	<b>11,230,307</b>	<b>11,830,041</b>	<b>3,217,282</b>	<b>(599,734)</b>
<i>Capital Budgets</i>						
<b>45</b>	Debt Service	10,557	1,232,072	1,235,072	7,557	(3,000)
<b>55</b>	Special Recreation	179,344	690,000	692,143	177,201	(2,143)
<b>85-00-000</b>	Asset Replacement Fund	797,038	1,335,500	1,850,000	282,538	(514,500)
<b>85-10-000</b>	Assigned - Vehicles & Equipment	304,010	233,233	146,300	390,943	86,933
<b>85-30-100</b>	Assigned - Ackerman	208,100	125,000	160,000	173,100	(35,000)
<b>85-30-300</b>	Assigned - Maryknoll	85,467	25,000	-	110,467	25,000
<b>85-30-350</b>	Assigned - Platform Facility	20,000	5,000	-	25,000	5,000
<b>94</b>	Capital Improvements - Non-Referendum	88,805	3,117,160	3,205,404	561	(88,244)
<b>96</b>	Cash in Lieu of Land	168,255	20,250	140,000	48,505	(119,750)
	<i>Total Capital Budgets</i>	<b>\$ 1,861,576</b>	<b>\$ 6,783,215</b>	<b>\$ 7,428,919</b>	<b>\$ 1,215,872</b>	<b>\$ (645,704)</b>
	<b>Grand Totals</b>	<b>5,678,592</b>	<b>18,013,522</b>	<b>19,258,960</b>	<b>4,433,153</b>	<b>(1,245,438)</b>



# Fund Balance Policy

## Minimum /Maximum Targets

<u>Fund Type</u>	<u>Fund #</u>	<u>FUND NAME</u>	<u>2020 Expenditures Net of Transfers</u>	<u>Estimated 12/31/2020 Fund Balance</u>	<u>Restricted, Assigned, or Committed Funds</u>	<u>Unrestricted Fund Balance</u>	<u>Minimum Target Fund Balance</u>	<u>Maximum Target Fund Balance</u>	<u>Meets Fund Balance Policy Requirements?</u>
<i>Operating Budgets</i>									
<b>G</b>	<b>10</b>	Corporate	2,750,712	690,575	-	690,575	687,678	1,375,356	YES
<b>S</b>	<b>20</b>	Recreation	6,894,965	1,727,140	1,727,140	-	1,723,741	None	YES
<i>Capital Budgets</i>									
<b>D</b>	<b>45</b>	Debt Service	1,232,072	7,557	7,557	-	-	1,229,072	YES
<b>S</b>	<b>55</b>	Special Recreation	692,143	177,201	177,201	-	173,036	None	YES
<b>C</b>	<b>85-00-000</b>	Asset Replacement Fund	-	282,538	282,538	-	-	None	YES
	<b>85-10-000</b>	Assigned - Vehicles & Equipment	146,300	390,943	390,943	-	-	None	YES
	<b>85-30-100</b>	Assigned - Ackerman	160,000	173,100	173,100	-	-	None	YES
	<b>85-30-300</b>	Assigned - Maryknoll	-	110,467	110,467	-	-	None	YES
	<b>85-30-350</b>	Assigned - Platform	-	25,000	25,000	-	-	None	YES
<b>C</b>	<b>94</b>	Capital Improvements - Total	3,073,500	561	561	-	-	None	YES
<b>C</b>	<b>96</b>	Cash in Lieu of Land	140,000	48,505	48,505	-	-	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.



## Revenue & Expense History

### By Account Type

#### Corporate Fund

	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Revenue:</b>					
Property Taxes	2,107,493	2,094,997	2,093,000	2,024,216	2,033,000
Other Taxes	77,788	70,718	63,750	77,913	83,800
Interest	20,710	36,539	22,000	50,000	35,000
Miscellaneous	2,313	3,894	1,000	7,795	1,000
Transfers Received	76,874	78,530	83,657	83,657	88,595
<b>Total Revenue:</b>	<b>2,285,177</b>	<b>2,284,678</b>	<b>2,263,407</b>	<b>2,243,581</b>	<b>2,241,395</b>
<b>Expenditures:</b>					
Salaries & Wages	976,378	1,008,291	1,246,439	1,198,196	1,318,880
Contractual Services	160,065	169,240	256,215	203,835	290,540
Materials & Supplies	143,143	130,137	180,200	149,600	192,200
Equipment	3,575	11,487	23,300	23,300	23,300
Building & Landscaping	93,533	85,538	108,500	102,109	109,000
Insurance	162,151	161,369	193,140	184,746	196,250
Employment Expenses	368,627	371,325	464,000	407,000	520,714
Utilities	44,259	46,848	50,700	47,750	47,850
Miscellaneous	21,990	24,363	48,350	37,400	51,978
Transfers Out	77,374	102,374	127,374	67,374	2,374
<b>Total Expenditures</b>	<b>2,051,095</b>	<b>2,110,971</b>	<b>2,698,218</b>	<b>2,421,310</b>	<b>2,753,086</b>
<b>Change in Fund Balance</b>	<b>234,081</b>	<b>173,706</b>	<b>(434,811)</b>	<b>(177,729)</b>	<b>(511,691)</b>

#### Recreation Fund

<b>Revenue:</b>					
Property Taxes	1,106,383	1,194,647	1,243,500	1,374,900	1,389,900
Other Taxes	77,787	70,718	63,750	77,913	83,800
Charges For Services	5,434,354	5,675,314	6,078,337	6,004,987	6,052,012
Rentals	571,468	597,665	636,100	633,650	718,650
Concessions	69,162	77,883	83,700	79,501	91,325
Interest	45,500	102,470	35,000	60,000	40,000
Licenses/Permits	14,425	14,630	14,745	16,025	15,785
Grants & Donations	16,384	26,917	20,000	52,000	44,000
Miscellaneous	9,270	107,071	11,000	5,028	8,500
Transfers Received & Program C	463,805	500,263	518,733	505,775	544,940
<b>Total Revenue:</b>	<b>7,808,538</b>	<b>8,367,577</b>	<b>8,704,865</b>	<b>8,809,778</b>	<b>8,988,912</b>
<b>Expenditures:</b>					
Salaries & Wages	2,585,937	2,718,758	2,806,262	2,812,946	2,967,377
Contractual Services	1,434,163	1,509,789	1,695,735	1,648,065	1,629,494
Materials & Supplies	558,546	653,835	659,006	727,710	736,652
Equipment	34,318	32,365	38,000	36,900	44,500
Building & Landscaping	4,126	18,937	12,675	11,800	13,675
Employment Expenses	518,421	529,090	569,200	538,350	656,437
Utilities	533,759	464,102	548,150	487,863	492,200
Miscellaneous	291,844	310,589	343,200	340,753	354,630
Transfers Out & Program Charge	1,765,657	2,273,771	2,106,078	2,093,120	2,181,990
<b>Total Expenditures</b>	<b>7,726,772</b>	<b>8,511,237</b>	<b>8,778,306</b>	<b>8,697,507</b>	<b>9,076,955</b>
<b>Change in Fund Balance</b>	<b>81,766</b>	<b>(143,660)</b>	<b>(73,440)</b>	<b>112,271</b>	<b>(88,043)</b>



## Revenue & Expense History

### By Account Type

#### Debt Service Fund

	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Revenue:</b>					
Property Taxes	2,465,948	1,161,232	1,153,950	1,166,000	1,229,072
Interest	1,000	1,000	2,000	2,000	3,000
Debt Proceeds	-	-	-	-	-
Transfers Received	-	-	-	-	-
<b>Total Revenue:</b>	<b>2,466,948</b>	<b>1,162,232</b>	<b>1,155,950</b>	<b>1,168,000</b>	<b>1,232,072</b>
<b>Expenditures:</b>					
Debt Service Payments	2,446,189	1,157,193	1,155,950	1,155,950	1,232,072
Transfers Out	1,000	27,000	2,000	2,000	3,000
<b>Total Expenditures</b>	<b>2,447,189</b>	<b>1,184,193</b>	<b>1,157,950</b>	<b>1,157,950</b>	<b>1,235,072</b>
<b>Change in Fund Balance</b>	<b>19,759</b>	<b>(21,960)</b>	<b>(2,000)</b>	<b>10,050</b>	<b>(3,000)</b>

#### Special Recreation Fund

<b>Revenue:</b>					
Property Taxes	634,328	661,671	663,000	690,000	690,000
Interest	-	-	-	-	-
<b>Total Revenue:</b>	<b>634,328</b>	<b>661,671</b>	<b>663,000</b>	<b>690,000</b>	<b>690,000</b>
<b>Expenditures:</b>					
Salaries & Wages	42,630	50,590	52,000	52,000	52,000
Employment Expenses	12,990	14,285	17,300	14,200	18,000
Capital Improvements	564,898	503,103	847,874	945,902	622,143
<b>Total Expenditures</b>	<b>620,519</b>	<b>567,979</b>	<b>917,174</b>	<b>1,012,102</b>	<b>692,143</b>
<b>Change in Fund Balance</b>	<b>13,809</b>	<b>93,692</b>	<b>(254,174)</b>	<b>(322,102)</b>	<b>(2,143)</b>

#### Asset Replacement Fund

<b>Revenue:</b>					
Rentals	40,000	-	-	-	-
Grants & Donations	25,000	25,000	32,500	32,500	32,500
Interest	-	-	-	-	-
Miscellaneous	25,840	30,017	24,300	12,800	5,500
Transfers Received	1,403,167	1,902,531	1,739,501	1,679,501	1,685,733
<b>Total Revenue:</b>	<b>1,494,007</b>	<b>1,957,548</b>	<b>1,796,301</b>	<b>1,724,801</b>	<b>1,723,733</b>
<b>Expenditures:</b>					
Recreation Equipment	115,000	111,142	95,000	95,000	160,000
Vehicles & Equipment	63,061	240,703	301,000	294,938	146,300
Capital Improvements	39,533	-	-	-	-
Transfers Out	1,415,000	785,000	800,000	1,400,000	1,850,000
<b>Total Expenditures</b>	<b>1,632,595</b>	<b>1,136,845</b>	<b>1,196,000</b>	<b>1,789,938</b>	<b>2,156,300</b>
<b>Change in Fund Balance</b>	<b>(138,588)</b>	<b>820,703</b>	<b>600,301</b>	<b>(65,137)</b>	<b>(432,567)</b>



## Revenue & Expense History

### By Account Type

	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Capital Projects Fund</b>					
<b>Revenue:</b>					
Interest	10,231	9,431	12,000	12,000	20,000
Grants & Donations	509,134	65,941	6,160	406,160	1,247,160
Debt Proceeds	1,649	-	2,623,000	2,623,000	-
Miscellaneous	8,818	10,525	-	771	-
Transfers Received	1,415,000	811,000	800,000	1,400,000	1,850,000
<b>Total Revenue:</b>	<b>1,944,833</b>	<b>896,898</b>	<b>3,441,160</b>	<b>4,441,931</b>	<b>3,117,160</b>
<b>Expenditures:</b>					
Capital Improvements	2,061,903	1,467,357	4,115,039	4,313,530	3,073,500
Transfers Out	99,815	104,179	106,439	106,439	131,904
<b>Total Expenditures</b>	<b>2,161,718</b>	<b>1,571,536</b>	<b>4,221,478</b>	<b>4,419,969</b>	<b>3,205,404</b>
<b>Change in Fund Balance</b>	<b>(216,885)</b>	<b>(674,638)</b>	<b>(780,318)</b>	<b>21,962</b>	<b>(88,244)</b>
<b>Cash In Lieu of Land Fund</b>					
<b>Revenue:</b>					
Interest	100	-	500	500	250
Miscellaneous	45,267	12,421	20,000	49,714	20,000
<b>Total Revenue:</b>	<b>45,367</b>	<b>12,421</b>	<b>20,500</b>	<b>50,214</b>	<b>20,250</b>
<b>Expenditures:</b>					
Capital Improvements	80,000	106,010	155,000	57,000	140,000
<b>Total Expenditures</b>	<b>80,000</b>	<b>106,010</b>	<b>155,000</b>	<b>57,000</b>	<b>140,000</b>
<b>Change in Fund Balance</b>	<b>(34,633)</b>	<b>(93,588)</b>	<b>(134,500)</b>	<b>(6,786)</b>	<b>(119,750)</b>
<b>Total Revenue</b>	<b>16,679,198</b>	<b>15,343,026</b>	<b>18,045,183</b>	<b>19,128,305</b>	<b>18,013,522</b>
<b>Total Expenditure</b>	<b>16,719,888</b>	<b>15,188,771</b>	<b>19,124,126</b>	<b>19,555,775</b>	<b>19,258,960</b>
<b>Total Change in Fund Balance</b>	<b>(40,690)</b>	<b>154,255</b>	<b>(1,078,942)</b>	<b>(427,470)</b>	<b>(1,245,438)</b>

## Glen Ellyn Park District Fund Balance History

	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	Fiscal Year Ending 12/31/2018	<i>Estimated Fiscal Year Ending 12/31/2019</i>	<i>Budgeted Fiscal Year Ending 12/31/2020</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	651,636	861,201	1,171,429	1,303,674	889,951	972,208	1,206,288	1,098,527	1,202,266	690,575
Total General Fund	<u>851,636</u>	<u>1,061,201</u>	<u>1,371,429</u>	<u>1,503,674</u>	<u>1,089,951</u>	<u>1,172,208</u>	<u>1,406,288</u>	<u>1,298,527</u>	<u>1,402,266</u>	<u>890,575</u>
All Other Governmental Funds										
Restricted	3,024,681	3,541,017	3,176,979	2,797,934	2,918,433	3,212,734	3,197,789	2,522,383	2,262,144	1,960,964
Assigned	477,725	902,180	1,603,628	2,336,645	1,332,591	1,215,369	1,172,404	2,034,912	2,014,182	1,581,615
Total All Other Governmental Funds	<u>3,502,406</u>	<u>4,443,197</u>	<u>4,780,607</u>	<u>5,134,579</u>	<u>4,251,024</u>	<u>4,428,103</u>	<u>4,370,193</u>	<u>4,557,295</u>	<u>4,276,326</u>	<u>3,542,578</u>
Total Glen Ellyn Park District Fund Balance	<u>4,354,042</u>	<u>5,504,398</u>	<u>6,152,036</u>	<u>6,638,253</u>	<u>5,340,975</u>	<u>5,600,311</u>	<u>5,776,481</u>	<u>5,855,822</u>	<u>5,678,592</u>	<u>4,433,153</u>

\*Modified Accrual Basis of Accounting

Data Source: District Records



## Glen Ellyn Park District Property Tax History

	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Estimated Levy Year 2019*
Total Assessed Value	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	1,741,293,417	1,810,945,154
% Change in EAV	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	4.0%
<b>Tax Extension</b>										
Aggregate Levy	2,794,222	2,855,625	2,955,317	3,024,555	3,100,174	3,163,099	3,218,487	3,308,917	3,404,229	3,485,930
Non-Referendum Bonds (Limited)	1,037,210	1,037,972	1,116,120	1,116,205	1,151,900	1,161,802	1,169,204	1,168,441	1,166,667	1,229,072
Referendum Bonds	1,340,741	1,418,187	1,500,161	1,587,171	1,626,880	1,723,964	1,301,057	-	-	-
Special Recreation	693,786	641,714	600,064	576,106	568,839	599,640	635,437	665,778	696,517	724,378
<b>Tax Extension Grand Total</b>	<b>5,865,958</b>	<b>5,953,497</b>	<b>6,171,661</b>	<b>6,304,037</b>	<b>6,447,793</b>	<b>6,648,505</b>	<b>6,324,184</b>	<b>5,143,136</b>	<b>5,267,413</b>	<b>5,439,380</b>
History of CPI's per PTELL	2.7%	1.5%	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%
<b>% Change in Tax Extension</b>										
Aggregate Levy	3.6%	2.2%	3.5%	2.3%	2.5%	2.0%	1.8%	2.8%	2.9%	2.4%
Non-Referendum Bonds (Limited)	-0.2%	0.1%	7.5%	0.0%	3.2%	0.9%	0.6%	-0.1%	-0.2%	5.3%
Referendum Bonds	5.9%	5.8%	5.8%	5.8%	2.5%	6.0%	-24.5%	-100.0%	0.0%	-
Special Recreation	-3.5%	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	4.0%
<b>Total % Change in Tax Extension</b>	<b>2.6%</b>	<b>1.5%</b>	<b>3.7%</b>	<b>2.1%</b>	<b>2.3%</b>	<b>3.1%</b>	<b>-4.9%</b>	<b>-18.7%</b>	<b>2.4%</b>	<b>3.3%</b>
<b>Tax Rate</b>										
Aggregate Levy	0.1611	0.1780	0.1970	0.2100	0.2180	0.2110	0.2026	0.1988	0.1955	0.1925
Non-Referendum Bonds (Limited)	0.0598	0.0647	0.0744	0.0775	0.0810	0.0775	0.0736	0.0702	0.0670	0.0679
Referendum Bonds	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
<b>Total Direct Tax Rate</b>	<b>0.3382</b>	<b>0.3711</b>	<b>0.4114</b>	<b>0.4377</b>	<b>0.4534</b>	<b>0.4435</b>	<b>0.3981</b>	<b>0.3090</b>	<b>0.3025</b>	<b>0.3004</b>
Estimated Property Tax Bill on a \$400,000 house	\$ 450.93	\$ 494.80	\$ 548.53	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.00	\$ 403.33	\$ 400.48

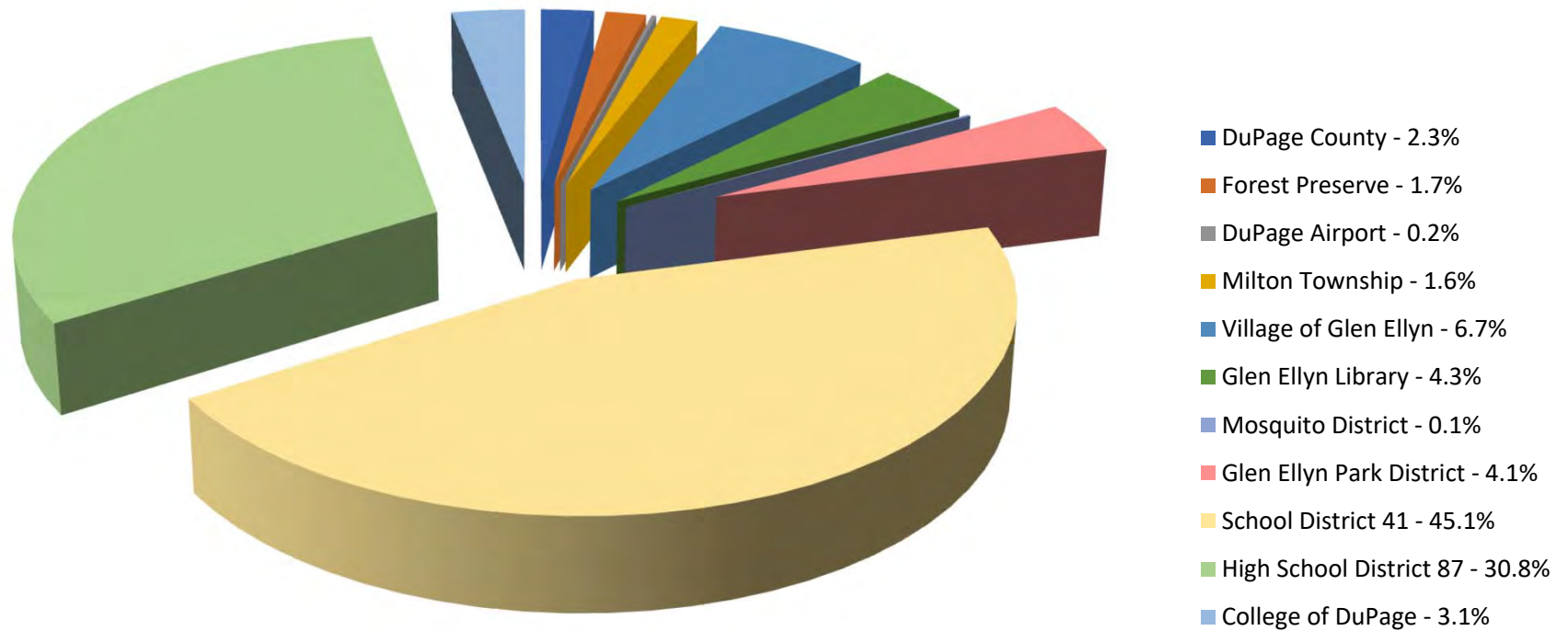
\*Estimates a 4% growth in EAV and a 2.4% increase in the Aggregate Levy in 2019 (CPI + new growth)

Data Source: District Records

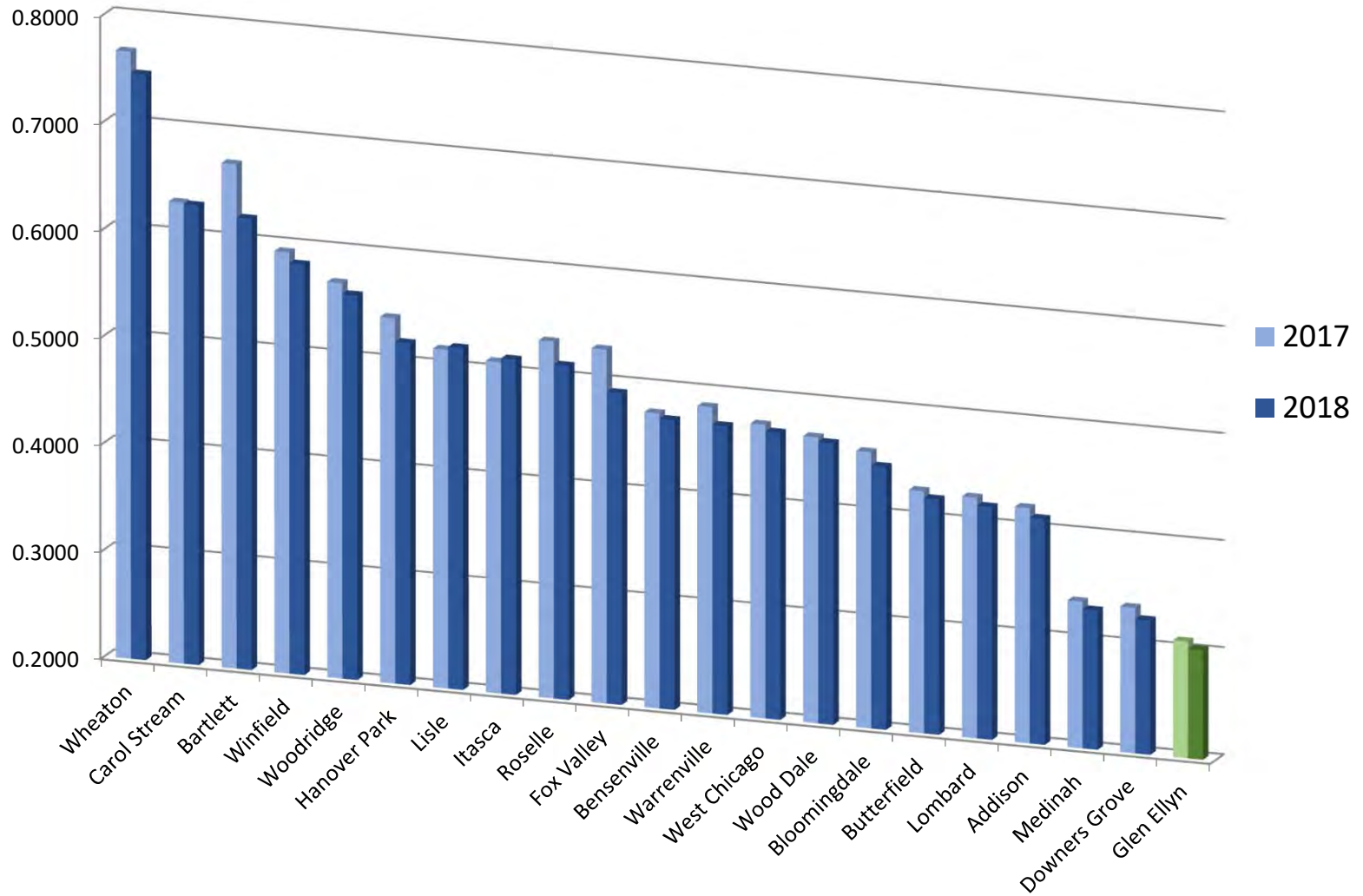
# Glen Ellyn, Illinois

## Property Tax Bill - 2018

Payable 2019



# 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>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Service Extension Base (DSEB) (1)	1,149,113	1,157,157	1,181,457	1,206,268	\$ 1,229,187	1,247,624	1,266,339	1,285,334	1,304,614	1,324,183
<small>(Non-Referendum Bond Issues)</small>										

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>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Due Date</u>	<i>Payable</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
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					27,933	17,280	10,328	-	-	-
	December 15th					674,854	830,280	1,218,328	-	-	-
Series 2022 (3)	June 15th								44,500	30,188	15,375
	December 15th								1,189,500	1,215,188	1,245,375
<b>Total Non-Referendum Bonds</b>		<b>\$ 1,174,763</b>	<b>\$ 1,157,352</b>	<b>\$ 1,155,900</b>	<b>\$ 1,153,950</b>	<b>\$ 1,228,887</b>	<b>\$ 1,228,659</b>	<b>\$ 1,228,657</b>	<b>\$ 1,234,000</b>	<b>\$ 1,245,376</b>	<b>\$ 1,260,750</b>

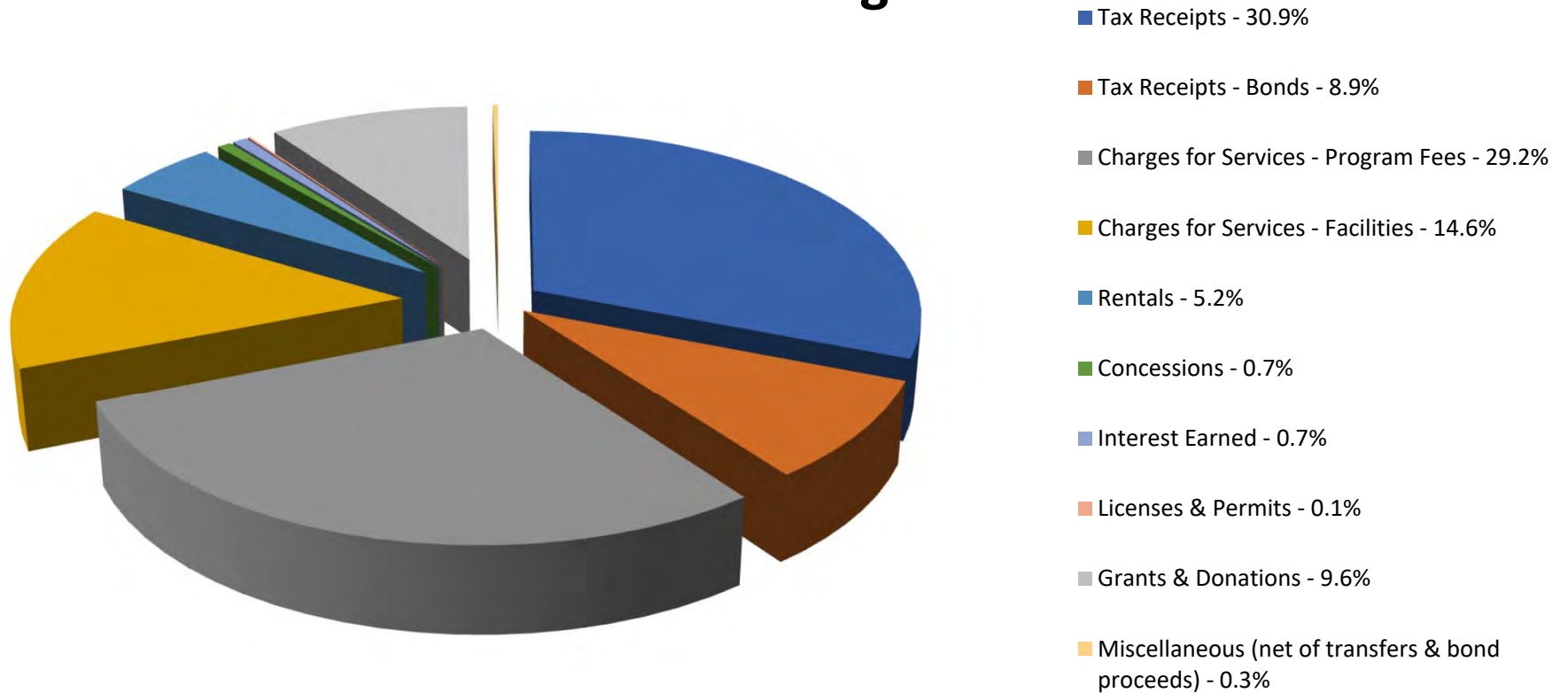
Referendum Bond Payments											
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Due Date</u>	<i>Payable</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Series 2014	June 15th	43,050	18,750	-	-	-	-	-	-	-	-
	December 15th	1,663,050	1,268,750	-	-	-	-	-	-	-	-
<b>Total Referendum Bonds</b>		<b>\$ 1,706,100</b>	<b>\$ 1,287,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Annual Debt Service Payments</b>		<b>\$ 2,880,863</b>	<b>\$ 2,444,852</b>	<b>\$ 1,155,900</b>	<b>\$ 1,153,950</b>	<b>\$ 1,228,887</b>	<b>\$ 1,228,659</b>	<b>\$ 1,228,657</b>	<b>\$ 1,234,000</b>	<b>\$ 1,245,376</b>	<b>\$ 1,260,750</b>

(1) Levy Year 2020 and beyond projected at a 1.5% CPI increase.

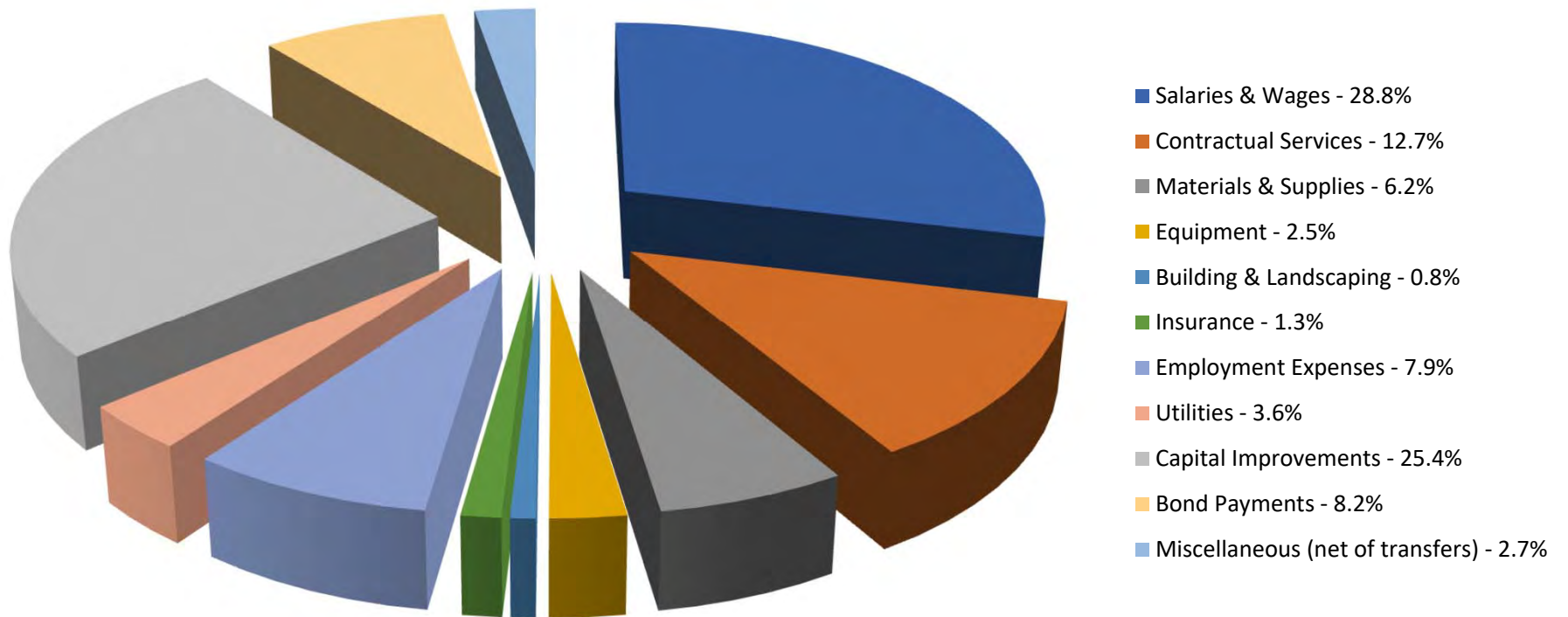
(2) Series 2019 Bond Payments based on final closing documents (November 2019)

(3) Series 2022 Bond Payments based on latest projections from Speer Financial (June 2018). Assumes a DSEB of \$1,236,000 and 1% CPI increase.

## Revenues By Account Type 2020 Budget



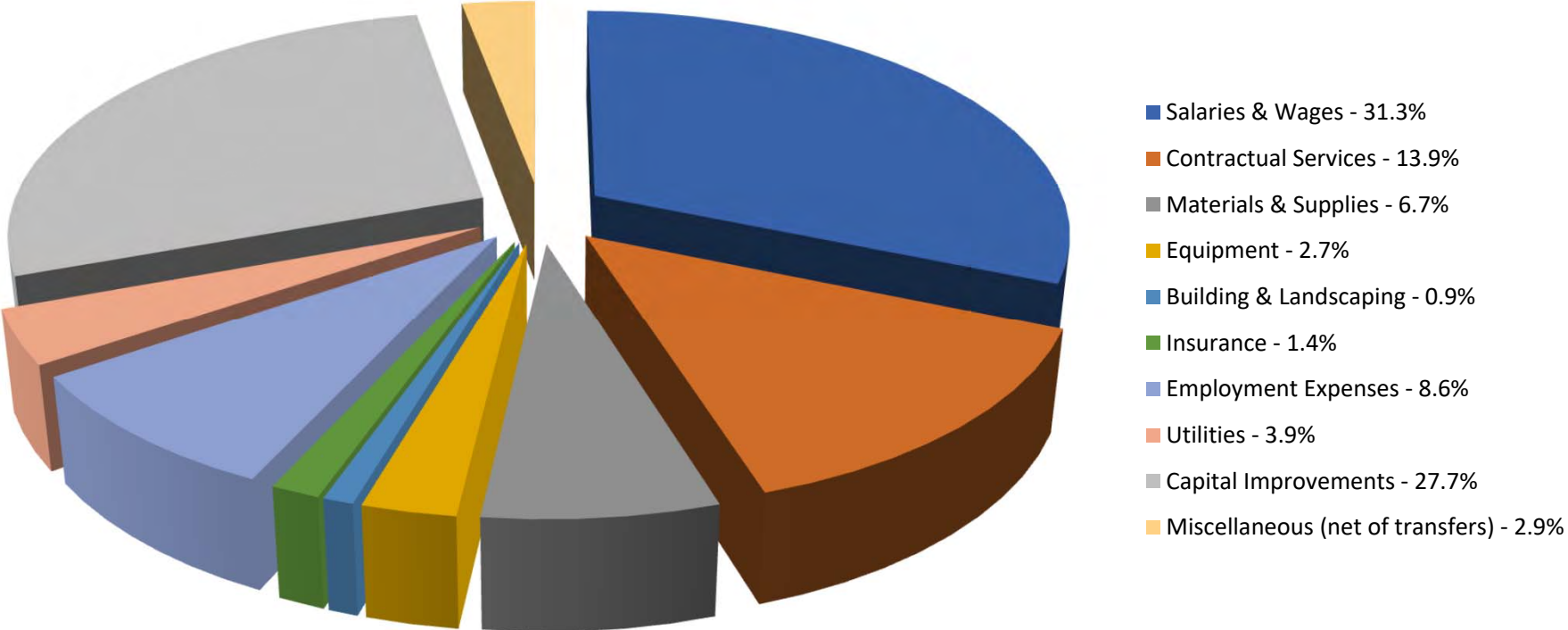
## Expenses By Account Type 2020 Budget



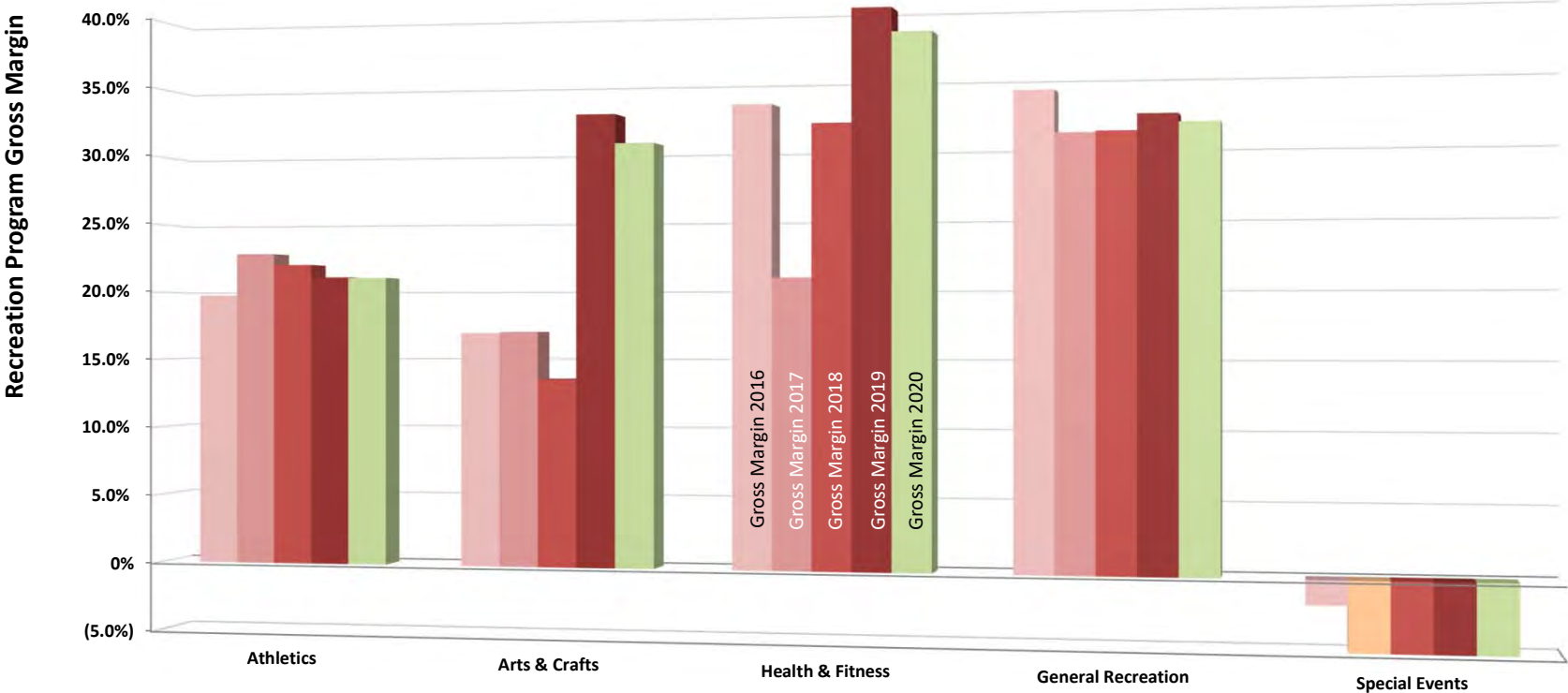
# Expenses By Account Type

## 2020 Budget

(Without Bond Payments)

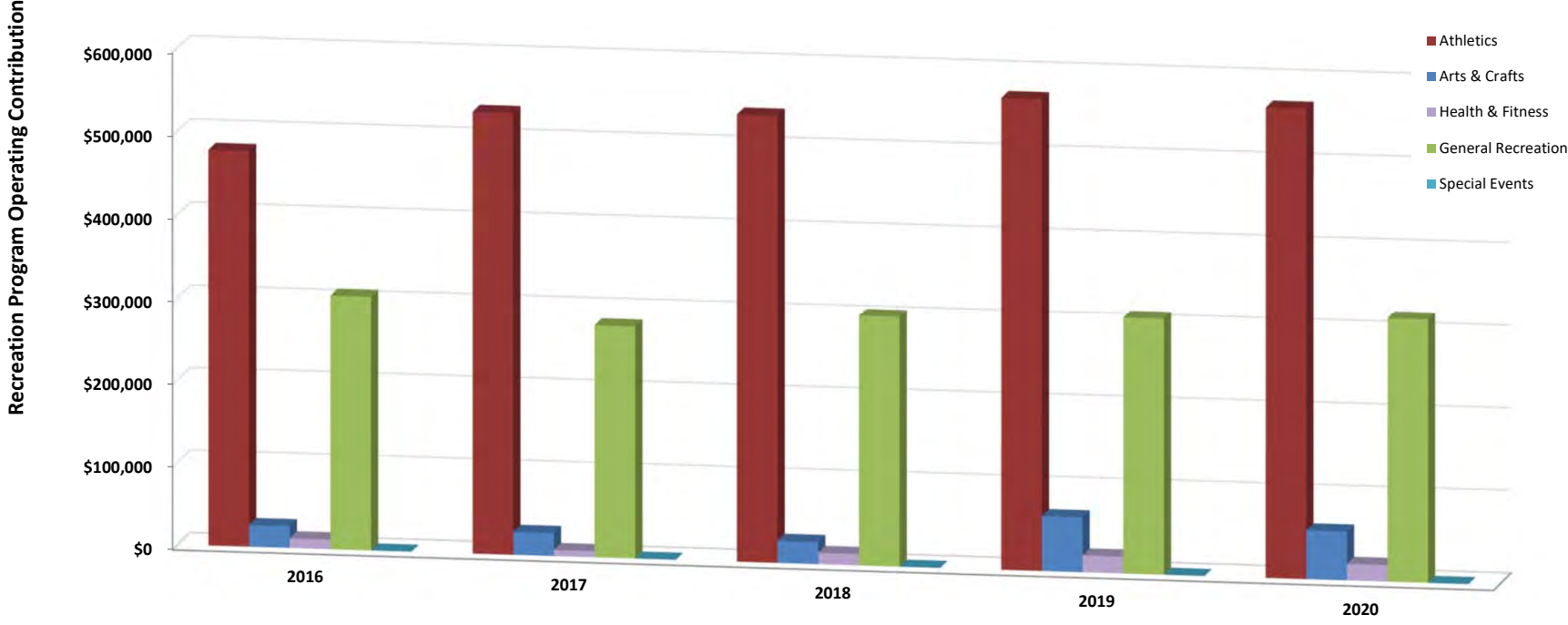


## Recreation Program Gross Margin Trends 2016 - 2020





### Recreation Program Operating Contribution 2016 - 2020



# 2020 Budget Highlights

## CORPORATE FUND - ADMINISTRATION



### FUND BALANCE

The Corporate Fund balance is estimated to decrease approximately \$220,000 in 2019, which is less than the original budgeted decrease of \$434,811. The 2020 budget proposes a further reduction of approximately \$480,000. 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 2020 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 along with conservative budgeted expenditures for salaries and employment expenses. 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 2020 (2019 levy year), the Property Tax Extension Limitation Law (PTELL) allows for property tax receipts for non-capped funds to increase by 1.9% (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 majority of 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

# 2020 Budget Highlights

## CORPORATE FUND - ADMINISTRATION

at the Park Board Workshop meeting on August 6th. 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 to August has been less than \$1,200. With a 2019 budget of \$30,000, staff anticipates ending 2019 more than \$10,000 under budget. Going into 2020, 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 and proposes to maintain a similar level of service for 2020.

### EMPLOYMENT EXPENSES

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 2020 are estimated to increase between 1.2% and 3.7%, 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, like '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.

After three straight years of declining contribution rates, the park district's preliminary rate for the Illinois Municipal Retirement Fund (IMRF) has increased for 2020. The increase in the rate is attributed to changes in actuarial assumptions as well as a lower than expected market returns in the previous year. Additionally, as it becomes more challenging to hire additional part-time staff, current part-time staff hours need to be increased. As a result, additional positions have become IMRF eligible. Mandatory enrollment is governed by IMRF and is based on a rolling 12-month period in which an employee is expected to work in excess of 1,000 hours (approximately 19 or more hours per week). It's anticipated that approximately 25 part-time positions will be IMRF-eligible in 2020 compared to 15 in 2019. These expenses are shown in both the Corporate and Recreation Administration budgets.

# 2020 Budget Highlights

## CORPORATE FUND - ADMINISTRATION

### 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 2020 have not been approved (as of yet), they do anticipate maintaining rates for 2020; however, staff has prepared for an approximate 2% - 2.5% increase in rates throughout the budget. Lastly, the park district upgraded the phone system, district-wide, in 2018 to a VoIP phone system. The changeover has stabilized or reduced telephone expenses in various areas. However, due to the elimination of previous telephone lines, the park district needed to convert many burglar and fire alarms from telephone lines to a radio frequency signal. Those costs have been re-allocated to “Contractual Services” expense-lines throughout the budget.

### MISCELLANEOUS EXPENSES

Many line items, including staff training and conference expense, were held at the same levels as 2019. 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 2020 budget, like 2019, 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 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
10 00	Corporate Fund Administration						
	<b>Property Tax Receipts</b>						
10 00 000 410110 0000	Corporate Tax Levy - CY	CPI Increase of 1.9% + new growth - Split between Corp/Rec Levy	1,883,953	1,875,837	1,887,000	1,816,169	1,825,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,586	1,654	1,500	1,700	1,700
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	81,395	80,724	68,000	68,800	68,800
10 00 000 410150 0000	Liability Tax Levy - CY		126,866	124,063	125,000	125,000	125,000
10 00 000 410160 0000	Audit Tax Levy - CY		12,687	11,579	11,000	12,000	12,000
10 00 000 410200 0000	Taxes - Prior Year		1,007	1,140	500	547	500
	<b>Property Tax Receipts</b>		<b>2,107,493</b>	<b>2,094,997</b>	<b>2,093,000</b>	<b>2,024,216</b>	<b>2,033,000</b>
	<b>Other Taxes</b>						
10 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an approximate 15% (SFY) increase in PPRT	77,788	70,718	63,750	77,913	83,800
	<b>Other Taxes</b>		<b>77,788</b>	<b>70,718</b>	<b>63,750</b>	<b>77,913</b>	<b>83,800</b>
	<b>Interest Income</b>						
10 00 000 450100 0000	Investment Income	Possible IMET distribution before 2019 year-end; rates expected to decrease in 2020	20,710	36,539	22,000	50,000	35,000
	<b>Interest Income</b>		<b>20,710</b>	<b>36,539</b>	<b>22,000</b>	<b>50,000</b>	<b>35,000</b>
	<b>Miscellaneous Income</b>						
10 00 000 485950 0000	Miscellaneous Income	2019: PDRMA Wellness Reimbursement (one-time)	2,313	3,894	1,000	7,795	1,000
	<b>Miscellaneous Income</b>		<b>2,313</b>	<b>3,894</b>	<b>1,000</b>	<b>7,795</b>	<b>1,000</b>
	<b>Transfers Received</b>						
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - Chargebacks	40,000	40,000	40,000	40,000	40,000
10 00 000 490900 0000	Fund Transfer Received	Debt Service Fund	1,000	1,000	2,000	2,000	3,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	9,000	9,000	9,000	9,000	10,000
	<b>Transfers Received</b>		<b>50,000</b>	<b>50,000</b>	<b>51,000</b>	<b>51,000</b>	<b>53,000</b>
	<b>Revenue Total</b>		<b>2,258,303</b>	<b>2,256,148</b>	<b>2,230,750</b>	<b>2,210,924</b>	<b>2,205,800</b>
	<b>Salaries &amp; Wages</b>						
10 00 000 510110 0000	Full-Time Exempt Wages		255,083	262,482	310,000	300,000	332,144
10 00 000 510130 0000	Part-Time Non-Exempt Wages	HR Coordinator	-	-	20,000	14,196	37,856
10 00 000 510900 0000	Merit Increase		-	-	-	-	38,880
	<b>Salaries &amp; Wages</b>		<b>255,083</b>	<b>262,482</b>	<b>330,000</b>	<b>314,196</b>	<b>408,880</b>
	<b>Contractual Services - Other</b>						
10 00 000 521100 0000	Legal Services		11,703	10,525	30,000	20,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, job postings	640	822	1,400	2,400	2,300
10 00 000 521210 0000	Consulting Services	Special Consulting Services	-	-	1,500	1,000	1,500
10 00 000 521210 0000	Consulting Services	Customer Service Training	-	-	1,000	-	1,000
10 00 000 521300 0000	Scavenger Service		19,575	20,303	23,000	23,000	23,000
10 00 000 521400 0000	Office Equipment-Contractual		24,377	28,501	-	-	-
10 00 000 521400 0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	750	758	800
10 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	5,307	6,000



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	33,730	23,600	27,680
10 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT support	-	-	7,000	-	7,000
10 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System	-	-	1,100	320	500
10 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	1,250	1,250	1,300
10 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	3,000	3,360	3,500
10 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement is to be renewed 5/2020	1,959	2,731	4,400	3,500	4,400
10 00 000 521600 0000	Contractual Services - Other	Miscellaneous (Off-site data backup, archiving, monitoring)	1,782	1,877	4,500	4,100	4,500
10 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	2,400	2,400	2,400
10 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead- paper prices to	2,338	1,790	2,500	2,000	2,500
10 00 000 521800 0000	Postage	Postage for Machine & Misc. Postage supplies	2,667	2,958	3,100	2,800	3,100
10 00 000 521900 0000	Audit Services - External	Auditing Service for FY 2019	14,185	16,935	14,685	14,810	15,060
10 00 000 521900 0000	Audit Services - External	GASB 75 Actuarial Costs - Required for audits beginng in 2018	-	-	3,000	3,000	3,000
	<b>Contractual Services - Other</b>		<b>79,226</b>	<b>86,442</b>	<b>144,315</b>	<b>113,605</b>	<b>139,540</b>
	<b>Materials &amp; Supplies</b>						
10 00 000 530100 0000	Office Expense	Misc. Office Equipment or replacement of Office Equip.	5,445	4,476	6,500	5,800	6,500
10 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed- would keep the same in	248	135	800	300	800
10 00 000 530450 0000	Video & Photography Expenses		242	385	900	900	900
	<b>Materials &amp; Supplies</b>		<b>5,935</b>	<b>4,995</b>	<b>8,200</b>	<b>7,000</b>	<b>8,200</b>
	<b>Computer Soft/Hardware Equip.</b>						
10 00 000 540550 0000	Software/Hardware Accessories		911	2,440	2,500	2,500	2,500
10 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	1,552	7,815	13,000	13,000	13,000
	<b>Computer Soft/Hardware Equip.</b>		<b>2,463</b>	<b>10,254</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
	<b>Other Equipment</b>						
10 00 000 541100 0000	Office Equipment	Misc. Office Equip. or replacement of Office Equip.	276	655	3,300	3,300	3,300
10 00 000 541300 0000	Building Equipment		-	-	-	-	-
	<b>Other Equipment</b>		<b>276</b>	<b>655</b>	<b>3,300</b>	<b>3,300</b>	<b>3,300</b>
	<b>Insurance Expenses (P/C/L)</b>						
10 00 000 560200 0000	Workers' Compensation		50,155	47,722	53,040	50,000	53,000
10 00 000 560600 0000	Liability Insurance	Property, Liability, Employment Practices, and Pollution Liability	109,552	113,647	117,600	115,000	120,750
10 00 000 560600 0000	Liability Insurance	Special Liability Insurance - Comed Property	-	-	1,500	1,500	1,500
10 00 000 560600 0000	Liability Insurance	Background checks - Add'l required for advanced screening	-	-	12,000	6,000	12,000
10 00 000 560700 0000	Unemployment Compensation Ins		2,445	-	9,000	12,246	9,000
	<b>Insurance Expenses (P/C/L)</b>		<b>162,151</b>	<b>161,369</b>	<b>193,140</b>	<b>184,746</b>	<b>196,250</b>
	<b>Employment Expenses</b>						
10 00 000 565100 0000	Employee Health Insurance	Overall Budget Increase of 1.61%	55,483	60,763	70,000	65,000	100,000
10 00 000 565320 0000	FICA & Medicare Expense		73,652	77,405	84,000	84,000	91,694
10 00 000 565325 0000	IMRF Expense	Preliminary IMRF Rate from 8.35% to 9.12% (9.22% increase) and change in enrollment.	91,973	88,926	85,000	83,000	104,020
	<b>Employment Expenses</b>		<b>221,107</b>	<b>227,094</b>	<b>239,000</b>	<b>232,000</b>	<b>295,714</b>



			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
<b>Utilities</b>							
10 00 000 570100 0000	Electricity	Rates flat until Dec. 2020	11,566	11,281	14,300	13,000	13,000
10 00 000 570200 0000	Heating Gas & Oil	Rates flat until Jan. 2021	6,405	6,630	8,500	8,250	8,250
10 00 000 570300 0000	Telephone/Internet - Service	Alarms re-allocated to contractual services	18,481	19,199	18,000	15,000	15,000
10 00 000 570400 0000	Water & Sewer Fees	2.5% Increase estimated for 2020	1,476	1,790	3,400	3,000	3,100
<b>Utilities</b>			<b>37,928</b>	<b>38,900</b>	<b>44,200</b>	<b>39,250</b>	<b>39,350</b>
<b>Miscellaneous Expenses</b>							
10 00 000 585100 0000	Commissioners' Expense	Granicus Fees, Meet & Greet Expenses, Meeting Expenses, Misc	2,832	3,234	5,650	5,900	6,078
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc. - I would keep the same as there	529	10	1,000	-	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	204	70	1,000	500	1,000
10 00 000 585201 0000	Conference Expense - Staff		2,224	2,839	5,000	3,500	5,000
10 00 000 585202 0000	Continuing Education - Staff		399	80	1,500	1,000	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, IGFSA, IAPD, Rotary, Chamber, Kiwanis, New HR Membership Dues	2,720	7,100	7,500	7,500	8,000
10 00 000 585270 0000	Employee Travel Reimbursement		-	-	500	-	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,729	1,455	2,000	-	2,000
10 00 000 585800 0000	Public Relations		-	-	500	-	500
10 00 000 585810 0000	Safety Expense -Staff Training		-	-	1,700	-	1,700
10 00 000 585810 0000	Safety Expense -Staff Training	Physical Security Vulnerability Assessment & Security and Emergency Preparedness Drill	-	-	-	-	5,200
10 00 000 585815 0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	3,833	822	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	2,963	1,166	1,500	1,500	1,500
10 00 000 585820 0000	Post Offer Physicals	Parks Department Vaccinations, CDL Random drug testing	-	-	2,000	1,000	2,000
10 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	13	3,020	6,000	6,000	6,000
<b>Miscellaneous Expenses</b>			<b>17,445</b>	<b>19,797</b>	<b>42,350</b>	<b>31,900</b>	<b>48,478</b>
<b>Transfers Out</b>							
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	-	-	-	-	-
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	75,000	100,000	125,000	65,000	-
<b>Transfers Out</b>			<b>77,374</b>	<b>102,374</b>	<b>127,374</b>	<b>67,374</b>	<b>2,374</b>
<b>Expense Total</b>			<b>858,988</b>	<b>914,361</b>	<b>1,147,379</b>	<b>1,008,871</b>	<b>1,157,586</b>
Revenue Total			2,258,303	2,256,148	2,230,750	2,210,924	2,205,800
Expense Total			858,988	914,361	1,147,379	1,008,871	1,157,586
<b>00</b>	<b>Administration</b>		<b>1,399,315</b>	<b>1,341,787</b>	<b>1,083,371</b>	<b>1,202,053</b>	<b>1,048,214</b>

# 2020 Budget Highlights

## CORPORATE FUND - PARKS MAINTENANCE



### **FULL TIME STAFFING**

As highlighted previously in the 2020 budget assumptions, the full-time staff will remain at twelve (12) including the Parks Operation Manager and the Manager of Natural Areas and Outdoor Education.

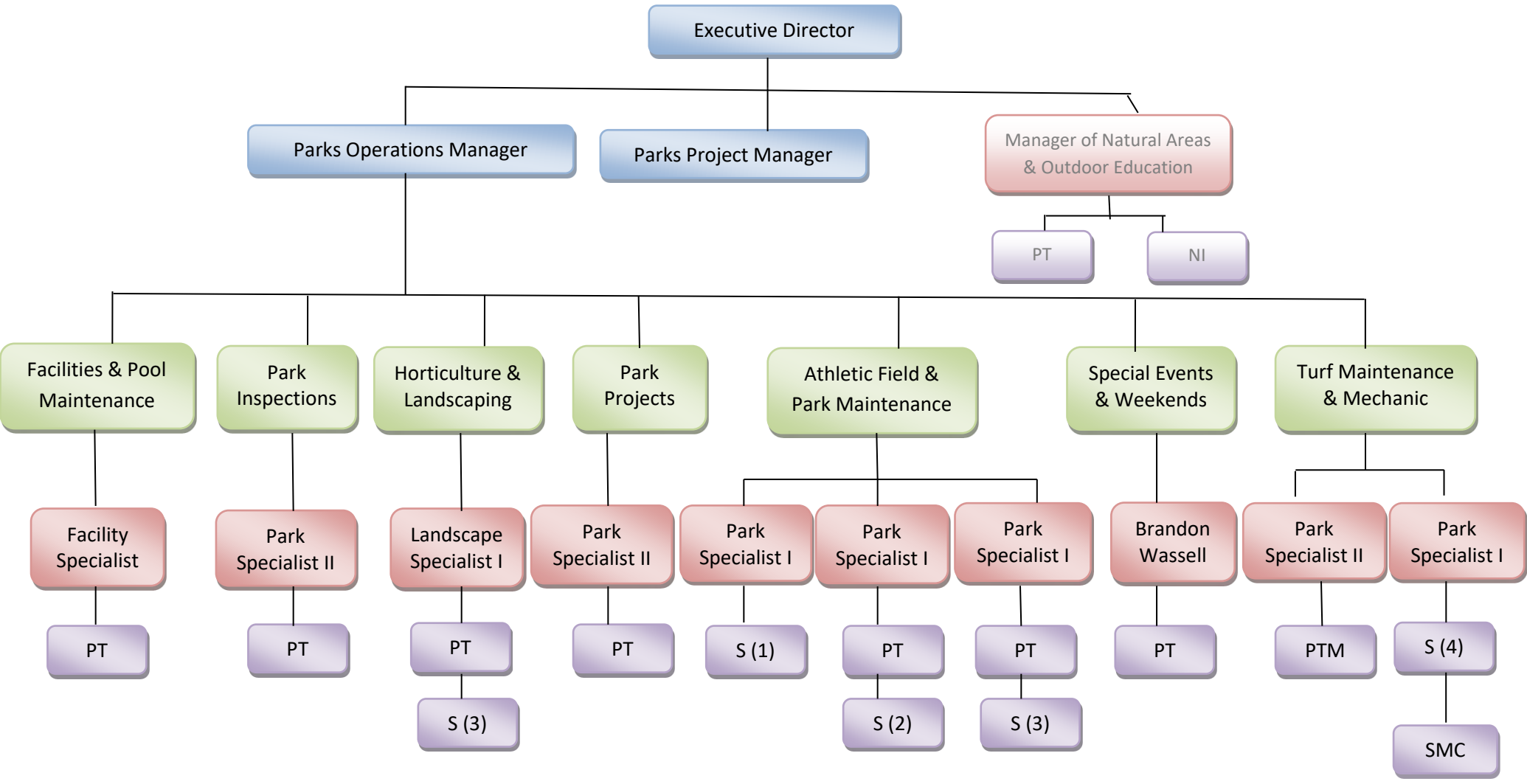
### **PART-TIME & SEASONAL STAFFING**

Part-time and seasonal staffing is projected to remain consistent with previous years. These positions provide excellent support and flexibility for the additional duties and responsibilities during the summer months, particularly related to athletics, seasonal facilities and maintenance of the 300 acres of property. It continues to be challenging to recruit and hire candidates for these positions.

### **CONTRACTUAL SERVICES**

Funds have been allocated to contract out some additional native restoration services. Focus will be on addressing Ackerman Woods, particularly the St. Charles Road area, as that is extremely visible and has exposure to high volume of traffic. Churchill Woods, east of Swift Road on the north side of St. Charles Road is a good example of what Ackerman Woods could be given a few years of concerted restoration efforts.





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



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
10	Parks Maintenance						
	<b>Transfers Received</b>						
10 10 000 490900 0000	Fund Transfer Received	Transfer Received - Recreation Administration	26,874	28,530	32,657	32,657	35,595
	<b>Transfers Received</b>		<b>26,874</b>	<b>28,530</b>	<b>32,657</b>	<b>32,657</b>	<b>35,595</b>
<b>Revenue Total</b>			<b>26,874</b>	<b>28,530</b>	<b>32,657</b>	<b>32,657</b>	<b>35,595</b>
<b>Salaries &amp; Wages</b>							
10 10 000 510110 0000	Full-Time Exempt Wages		112,784	125,509	142,000	147,000	147,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages		395,865	415,793	496,303	475,000	489,000
10 10 000 510125 0000	Overtime - Full-Time		18,434	22,987	32,000	32,000	32,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages		191,134	179,049	238,136	225,000	235,000
10 10 000 510135 0000	Overtime - Part-Time		3,079	2,472	8,000	5,000	7,000
	<b>Salaries &amp; Wages</b>		<b>721,295</b>	<b>745,810</b>	<b>916,439</b>	<b>884,000</b>	<b>910,000</b>
<b>Contractual Labor</b>							
10 10 000 520310 0000	Parking/Athletic Light Repair		10,882	4,757	10,000	12,000	12,000
	<b>Contractual Labor</b>		<b>10,882</b>	<b>4,757</b>	<b>10,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Contractual Services - Other</b>							
10 10 000 521315 0000	Irrigation Repair		14,944	12,437	15,000	7,000	15,000
10 10 000 521370 0000	Native Restorations	Move partial funding from Capital Projects - Tree Maintenance	-	-	-	-	20,000
10 10 000 521600 0000	Contractual Services - Other		55,012	65,603	86,900	71,230	96,000
10 10 000 521600 0000	Contractual Services - Other	Lake Ellyn Island Planting	-	-	-	-	8,000
	<b>Contractual Services - Other</b>		<b>69,956</b>	<b>78,040</b>	<b>101,900</b>	<b>78,230</b>	<b>139,000</b>
<b>Materials &amp; Supplies</b>							
10 10 000 530100 0000	Office Expense		1,590	1,673	1,500	1,500	1,500
10 10 000 530210 0000	Repair Equipment		38,054	19,218	35,000	32,000	35,000
10 10 000 530220 0000	Rental - Machinery		1,459	1,267	2,500	1,500	2,000
10 10 000 530250 0000	Uniforms		2,367	2,137	3,000	3,000	3,500
10 10 000 530300 0000	Supplies - Maintenance		25,614	15,851	17,000	16,000	30,000
10 10 000 530320 0000	Supplies - First Aid		657	589	1,000	1,000	1,000
10 10 000 530340 0000	Vehicle - Supplies & Repairs		15,681	10,193	22,000	17,000	20,000
10 10 000 530500 0000	Fuel & Oil-Vehicles		32,480	40,167	50,000	40,000	50,000
10 10 000 530600 0000	Chemicals & Paint		1,319	808	2,500	1,500	2,000
10 10 000 530615 0000	Lake Management Supplies	2020: Added \$10,000 For invasive plant	16,355	22,777	20,000	20,000	30,000
10 10 000 530620 0000	Road Salt & Ice		1,304	8,797	7,000	7,000	8,000
10 10 000 530900 0000	Misc. Supplies & Repairs		327	1,665	500	100	-
10 10 000 530907 0000	Special Events		-	-	10,000	2,000	1,000
	<b>Materials &amp; Supplies</b>		<b>137,208</b>	<b>125,142</b>	<b>172,000</b>	<b>142,600</b>	<b>184,000</b>
<b>Computer Soft/Hardware Equip.</b>							
10 10 000 540700 0000	Computer/Technology Equipment	Miscellaneous	836	578	1,000	1,000	1,000
10 10 000 540700 0000	Computer/Technology Equipment	Annual Parks Inspection Software	-	-	3,500	3,500	3,500
	<b>Computer Soft/Hardware Equip.</b>		<b>836</b>	<b>578</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Building &amp; Landscaping</b>							

				Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description		2017	2018	2019	Estimate	Budget
<b>Building &amp; Landscaping</b>								
10 10 000 550200 0000	Park Improvement - General			9,155	8,679	10,500	10,000	10,000
10 10 000 550220 0000	Vandalism Repair			624	69	1,500	1,500	1,500
10 10 000 550250 0000	Signage			1,834	2,161	5,000	2,000	2,000
10 10 000 550300 0000	Building Repair			16,359	8,971	17,000	15,000	15,000
10 10 000 550301 0000	Playground Maintenance			7,149	3,971	8,000	7,000	8,000
10 10 000 550400 0000	Seed, Fertilizer, & Sod			22,936	26,756	25,000	24,000	25,000
10 10 000 550500 0000	Stone, Sand, & Fill			5,364	5,326	5,000	5,000	5,000
10 10 000 550600 0000	Trees, Shrubs, & Flowers			7,462	9,855	17,500	17,000	17,500
10 10 000 550700 0000	Storm Damage Repairs			17,338	8,681	10,000	11,124	15,000
10 10 000 550800 0000	Ballfield Mix/Turfce			4,883	8,365	7,000	7,485	8,000
10 10 000 550850 0000	Fencing			429	2,702	2,000	2,000	2,000
<b>Building &amp; Landscaping</b>				<b>93,533</b>	<b>85,538</b>	<b>108,500</b>	<b>102,109</b>	<b>109,000</b>
<b>Employment Expenses</b>								
10 10 000 565100 0000	Employee Health Insurance			147,521	144,230	225,000	175,000	225,000
<b>Employment Expenses</b>				<b>147,521</b>	<b>144,230</b>	<b>225,000</b>	<b>175,000</b>	<b>225,000</b>
<b>Utilities</b>								
10 10 000 570300 0000	Telephone/Internet - Service			6,331	7,948	6,500	8,500	8,500
<b>Utilities</b>				<b>6,331</b>	<b>7,948</b>	<b>6,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Capital</b>								
10 10 000 575300 0000	Maintenance Equipment	Line-item moved to Repair Equipment 530210		2,159	1,754	2,500	2,000	-
<b>Capital</b>				<b>2,159</b>	<b>1,754</b>	<b>2,500</b>	<b>2,000</b>	<b>-</b>
<b>Miscellaneous Expenses</b>								
10 10 000 585250 0000	Meetings Dues & Subscriptions			2,386	2,813	3,500	3,500	3,500
<b>Miscellaneous Expenses</b>				<b>2,386</b>	<b>2,813</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Expense Total</b>				<b>1,192,107</b>	<b>1,196,611</b>	<b>1,550,839</b>	<b>1,412,439</b>	<b>1,595,500</b>
Revenue Total				26,874	28,530	32,657	32,657	35,595
Expense Total				1,192,107	1,196,611	1,550,839	1,412,439	1,595,500
<b>10</b>	<b>Parks Maintenance</b>			<b>(1,165,233)</b>	<b>(1,168,081)</b>	<b>(1,518,182)</b>	<b>(1,379,782)</b>	<b>(1,559,905)</b>
<b>Corporate Fund Summary:</b>								
00	Revenue Total			2,285,177	2,284,678	2,263,407	2,243,581	2,241,395
10	Expense Total			(2,051,095)	(2,110,971)	(2,698,218)	(2,421,310)	(2,753,086)
Corporate Fund				<b>234,081</b>	<b>173,706</b>	<b>(434,811)</b>	<b>(177,729)</b>	<b>(511,691)</b>

# 2020 Budget Highlights

## RECREATION FUND - ADMINISTRATION



The Recreation staff addresses many 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 2019, \$1,350,000+ was transferred to the ARF. It is projected that an additional \$1,450,000+ will be transferred to the ARF in 2020. Also, within the Recreation Fund, there is \$599,567 (as of 12/31/2018) '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.

### REC. PROGRAM CHARGEBACKS

Like prior years, the Recreation Program Chargebacks (indirect fees associated with each program), help ease the park district program's reliance on property taxes. In 2020, staff is projecting indirect fees in excess of \$540,000 being recouped through program fees. Annually, a portion of these indirects are transferred to Corporate, Parks Maintenance, and individual recreation facilities. After transfers, the total indirects received in the Recreation Administration department line-item is projected to be approximately \$360,000, or approximately \$36,000 higher than projected for 2019. 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 respective programs.

# 2020 Budget Highlights

## RECREATION FUND - ADMINISTRATION

### SCHOLARSHIPS

The Scholarship revenue account increased from approximately \$7,000 in 2018 to an estimated \$34,000 in 2019 due to the anticipated additional net revenue gained from the Foundation's Fall Fête event. The revenue was slightly decreased for 2020 in case of unanticipated changes. Financial assistance expenses are projected to be \$34,000 for 2019 and 2020. On a yearly average, the Park District assists over 200 families and over 300 children through our scholarship/financial assistance program.

### RECREATION EQUIPMENT

In the 2019 Recreation Equipment budget (Account #541250), there was \$6,000 allocated and expended for the 100-year Anniversary celebration expenses. In 2020, there is \$12,000 allocated for new outdoor AED units for Newton Park, Village Green and Ackerman Park.

### MARKETING

- The Marketing account total will remain the same at \$90,000, with \$85,000 in Marketing and \$5,000 in Marketing - Maryknoll Park. The \$85,000 Marketing budget includes the fees for printing and delivering the three Seasonal Activity Guides at a cost of roughly \$45,000 per year. The Marketing Department will continue to seek out and take advantage of free/low cost marketing, reciprocal advertising, and partnership/sponsorship opportunities. Additional funds have also been allocated to increase the number of hours for the part-time Marketing Assistant.
- 2019 was another ambitious year for the Marketing Department. Each year, the department designs hundreds of pieces of collateral plus 296 pages in the three (3) seasonal Activity Guides. In 2019, the Park District's social media accounts grew by over 23%, with over 3,980 likes on Facebook, over 1,460 followers on Instagram, and over 1,470 followers on Twitter. In addition, the Marketing Department oversees special event sponsorships/ advertising, which should end the year at approximately \$18,000 (not including in-kind donations and Fall Fête: Whiskey, Wine, and Whimsy). A significant amount of time was also dedicated to the Glen Ellyn Park District's 100-Year Anniversary, ranging from article writing to putting together a photo installation at the Glen Ellyn Public Library.

			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
20	Recreation Fund						
00	Administration						
<b>000</b>	<b>Non-Specified</b>						
	<b>Property Tax Receipts</b>						
20 00 000 410100 0000	Taxes - Current Year		-	-	-	-	-
20 00 000 410120 0000	Recreation Tax Levy - CY	CPI Increase of 1.9% + new growth - Split between Corp/Rec Levy	983,208	1,071,907	1,140,000	1,270,000	1,285,000
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,586	1,654	1,500	1,700	1,700
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	121,590	121,086	102,000	103,200	103,200
	<b>Property Tax Receipts</b>		<b>1,106,383</b>	<b>1,194,647</b>	<b>1,243,500</b>	<b>1,374,900</b>	<b>1,389,900</b>
	<b>Other Taxes</b>						
20 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an approximate 15% (SFY) increase in PPRT	77,787	70,718	63,750	77,913	83,800
	<b>Other Taxes</b>		<b>77,787</b>	<b>70,718</b>	<b>63,750</b>	<b>77,913</b>	<b>83,800</b>
	<b>Charges for Services</b>						
20 00 000 420212 0000	Garden Plots	Associated expenses charged to 20-00-000-530212	2,200	2,205	2,200	2,265	2,200
20 00 000 420213 0000	Memorial Tree & Bench Program	Associated expenses charged to 20-00-000-530213	5,521	12,800	3,500	1,500	3,500
	<b>Charges for Services</b>		<b>7,721</b>	<b>15,005</b>	<b>5,700</b>	<b>3,765</b>	<b>5,700</b>
	<b>Rentals</b>						
20 00 000 430100 0000	Rent		-	-	-	-	-
20 00 000 430120 0000	Bandshell Rent		1,675	1,610	1,600	2,450	2,450
20 00 000 430160 0000	Field Rentals	Ackerman Turf - Soccer Program Usage (\$10,000 House; \$5,000 Travel)	-	-	-	-	15,000
20 00 000 430160 0000	Field Rentals	District 87 Agreement - \$117,000 is the Dist 87 annual usage of GEPD amenities, which has increased to \$131,000 in 2020 for contributions to both Newton and Ackerman Turf usage. \$63,000 is offset for GEPD's usage of Dist 87 amenities. This amount is shown as a field rental expense in Recreation Administration. The difference of \$68,000 is paid by District 87 for use of Newton & Ackerman Field Turf	63,000	63,000	59,000	59,000	63,000
20 00 000 430160 0000	Field Rentals	Amount also shown as a Transfer Out to Asset Replacement Fund to repay the fund for the cost of the Turf	54,000	54,000	58,000	66,750	68,000
	<b>Rentals</b>		<b>118,675</b>	<b>118,610</b>	<b>118,600</b>	<b>128,200</b>	<b>148,450</b>
	<b>Concessions</b>						
20 00 000 440400 0000	Concessions	Ackerman Park Concessions - Tournaments, Softball, etc.	-	2,500	2,000	1,700	2,000
	<b>Concessions</b>		<b>-</b>	<b>2,500</b>	<b>2,000</b>	<b>1,700</b>	<b>2,000</b>
	<b>Interest Income</b>						
20 00 000 450100 0000	Investment Income	Possible IMET distribution before 2019 year-end; rates expected to decrease in 2020	45,500	102,470	35,000	60,000	40,000
	<b>Interest Income</b>		<b>45,500</b>	<b>102,470</b>	<b>35,000</b>	<b>60,000</b>	<b>40,000</b>





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Licenses &amp; Permits</b>							
20 00 000 460700 0000	Boat Permits	Boating permits issued to District residents	40	45	45	25	35
<b>Licenses &amp; Permits</b>			<b>40</b>	<b>45</b>	<b>45</b>	<b>25</b>	<b>35</b>
<b>Grants &amp; Donations</b>							
20 00 000 470230 0000	Scholarship Fund	\$23,000 Fall Fete 2019	4,234	6,950	6,000	34,000	30,000
20 00 000 470250 0000	Advertising & Sponsorships	Offsets with 20-00-000-585175	12,150	19,967	14,000	18,000	14,000
<b>Grants &amp; Donations</b>			<b>16,384</b>	<b>26,917</b>	<b>20,000</b>	<b>52,000</b>	<b>44,000</b>
<b>Miscellaneous Income</b>							
20 00 000 485255 0000	Non-Resident Membership		-	-	-	-	-
20 00 000 485950 0000	Miscellaneous Income		2,062	99,370	500	43	500
<b>Miscellaneous Income</b>			<b>2,062</b>	<b>99,370</b>	<b>500</b>	<b>43</b>	<b>500</b>
<b>Chargeback Revenue</b>							
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	463,805	500,263	518,733	505,775	544,940
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Main Street	(75,000)	(75,000)	(80,000)	(80,000)	(80,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(60,000)	(60,000)	(65,000)	(65,000)	(65,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(30,069)	(28,521)	(34,832)	(34,832)	(37,579)
<b>Chargeback Revenue</b>			<b>298,736</b>	<b>336,742</b>	<b>338,901</b>	<b>325,943</b>	<b>362,361</b>
<b>Revenue Total</b>			<b>1,673,289</b>	<b>1,967,023</b>	<b>1,827,996</b>	<b>2,024,489</b>	<b>2,076,746</b>
<b>Salaries &amp; Wages</b>							
20 00 000 510110 0000	Full-Time Exempt Wages		631,779	674,186	723,131	723,131	773,131
20 00 000 510120 0000	Full-Time Non-Exempt Wages		-	-	-	-	-
20 00 000 510125 0000	Overtime - Full-Time		-	-	-	-	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages		14,663	25,500	-	-	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Increase in marketing assistant wage and hours	-	-	18,000	18,612	26,000
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	2,800	4,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Ice Skating Guards	-	-	1,000	-	500
20 00 000 510135 0000	Overtime - Part-Time		-	45	-	-	-
20 00 000 510900 0000	Merit Increase		-	-	-	-	47,223
<b>Salaries &amp; Wages</b>			<b>646,443</b>	<b>699,731</b>	<b>750,131</b>	<b>746,543</b>	<b>852,854</b>
<b>Contractual Services - Other</b>							
20 00 000 521150 0000	Legal Publications	Legal notices, job postings	208	170	950	800	950
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA - offset by GL #430160	63,000	63,000	59,000	59,000	63,000
20 00 000 521400 0000	Office Equipment-Contractual		41,116	28,138	-	-	-
20 00 000 521400 0000	Office Equipment-Contractual	Postage Machine Lease	-	-	750	758	800
20 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	5,307	6,000
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	33,730	23,600	27,680
20 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd party IT support	-	-	7,000	-	7,000
20 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System	-	-	1,100	320	500
20 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	1,250	1,250	1,300
20 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	3,000	3,360	3,500
20 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement is to be renewed 5/2020	6,448	5,891	9,900	6,000	9,900



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 00 000 521600 0000	Contractual Services - Other	Tech Support (phones, etc.) Website/domain renewal, On-Hold Message, Pest Control, surveys, misc. others	2,975	7,563	-	-	-
20 00 000 521600 0000	Contractual Services - Other	Increase in web hosting and maintence fees	-	-	4,000	5,607	6,895
20 00 000 521600 0000	Contractual Services - Other	Online Employment Application Software - Potential additional modules to be added in 2020 for employee onboarding	-	-	2,000	2,100	5,000
20 00 000 521600 0000	Contractual Services - Other	Monthly On-hold messages and domain fees	-	-	5,228	5,607	6,895
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	2,400	2,400	2,400
20 00 000 521630 0000	Police & Security Protection	2019: Replaced Alarm Panel	1,500	1,500	1,500	2,000	1,500
20 00 000 521650 0000	Marketing		71,854	75,910	90,000	90,000	90,000
20 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead- paper prices to	1,911	1,236	3,500	3,200	3,500
20 00 000 521800 0000	Postage	Postage for Machine & Misc. Postage supplies	3,689	3,732	4,200	4,000	4,200
	<b>Contractual Services - Other</b>		<b>192,701</b>	<b>187,139</b>	<b>235,508</b>	<b>215,309</b>	<b>241,020</b>
	<b>Materials &amp; Supplies</b>						
20 00 000 530095 0000	Concessions		228	233	233	238	240
20 00 000 530100 0000	Office Expense	Misc. Office Equipment or replacement of Office Equip.	7,480	6,057	9,000	8,000	9,000
20 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed- would keep the same in	248	135	850	300	800
20 00 000 530212 0000	Garden Plots	Offsets with revenue in 20-00-000-420212	-	275	1,000	1,000	1,000
20 00 000 530213 0000	Memorial Tree & Bench Program	Offsets with revenue in 20-00-000-420213	927	4,827	3,500	5,000	3,500
20 00 000 530250 0000	Uniforms		264	-	300	300	300
20 00 000 530450 0000	Video & Photography Expenses		293	305	900	900	900
20 00 000 530500 0000	Fuel & Oil-Vehicles		109	205	300	300	300
20 00 000 530900 0000	Misc. Supplies & Repairs		-	-	750	750	750
	<b>Materials &amp; Supplies</b>		<b>9,549</b>	<b>12,036</b>	<b>16,833</b>	<b>16,788</b>	<b>16,790</b>
	<b>Computer Soft/Hardware Equip.</b>						
20 00 000 540550 0000	Software/Hardware Accessories		743	1,489	2,000	2,000	2,000
20 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	7,391	6,897	13,000	13,000	13,000
	<b>Computer Soft/Hardware Equip.</b>		<b>8,134</b>	<b>8,387</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	<b>Other Equipment</b>						
20 00 000 541100 0000	Office Equipment		-	948	1,500	1,500	1,500
20 00 000 541250 0000	Recreational Equipment	Four (4) outdoor AED units	2,771	2,247	6,000	6,000	12,000
	<b>Other Equipment</b>		<b>2,771</b>	<b>3,196</b>	<b>7,500</b>	<b>7,500</b>	<b>13,500</b>
	<b>Employment Expenses</b>						
20 00 000 565100 0000	Employee Health Insurance	Overall Budget Increase of 1.61%	128,989	125,984	150,000	140,000	175,000
20 00 000 565320 0000	FICA & Medicare Expense	2020 budget reflects potential impact with Minimum Wage Increase	193,639	202,716	212,000	211,000	231,377
20 00 000 565325 0000	IMRF Expense	Preliminary IMRF Rate from 8.35% to 9.12% (9.22% increase) and change in enrollment.	140,245	131,514	115,000	112,000	154,560
	<b>Employment Expenses</b>		<b>462,872</b>	<b>460,214</b>	<b>477,000</b>	<b>463,000</b>	<b>560,937</b>



			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
<b>Utilities</b>							
20 00 000 570100 0000	Electricity		50,772	22,185	29,500	25,000	25,000
20 00 000 570300 0000	Telephone/Internet - Service		28,265	28,302	28,000	25,000	25,000
20 00 000 570400 0000	Water & Sewer Fees	2019: Unbilled Newton Fountains; Irrigation billed at year-end	44,441	30,705	30,600	35,000	37,000
<b>Utilities</b>			<b>123,478</b>	<b>81,193</b>	<b>88,100</b>	<b>85,000</b>	<b>87,000</b>
<b>Miscellaneous Expenses</b>							
20 00 000 585100 0000	Commissioners' Expense	Granicus Fees, Meet & Greet Expenses, Meeting Expenses, Misc	3,632	4,113	5,650	5,900	6,100
20 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc. - I would keep the same as there	55	-	500	-	500
20 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	25	300	500	200	500
20 00 000 585175 0000	Advertising & Sponsorships	Offsets with 20-00-000-470250	12,950	8,911	14,000	18,000	14,000
20 00 000 585201 0000	Conference Expense - Staff		5,079	3,061	4,600	3,500	4,600
20 00 000 585202 0000	Continuing Education - Staff		701	671	1,000	500	1,000
20 00 000 585203 0000	Education Reimbursement -Staff		-	-	1,500	-	1,500
20 00 000 585250 0000	Meetings Dues & Subscriptions	IAPD, IPRA, NRPA, Chamber, Kiwanis, etc.	4,884	10,884	8,500	9,000	9,000
20 00 000 585270 0000	Employee Travel Reimbursement		2,216	1,804	2,600	1,500	2,600
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,706	1,646	2,000	2,000	2,000
20 00 000 585800 0000	Public Relations		786	655	750	600	750
20 00 000 585950 0000	Registration Processing Fees	Anticipate 5% fee increase, fluctuates with registrations	152,425	154,350	163,100	161,777	170,536
20 00 000 585980 0000	Scholarship		29,880	32,666	34,000	34,000	34,000
20 00 000 585985 0000	Board/Employee Discount		7,183	7,973	8,000	8,000	8,000
20 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	224	-	6,000	6,000	6,000
<b>Miscellaneous Expenses</b>			<b>221,743</b>	<b>227,034</b>	<b>252,700</b>	<b>250,977</b>	<b>261,086</b>
<b>Transfers Out</b>							
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	950,000	1,400,000	1,200,000	1,200,000	1,215,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	66,978	66,978	72,688	72,688	93,455
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	10,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Parks Department - Chargebacks	26,874	28,530	32,657	32,657	35,595
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	58,000	58,000	68,000
<b>Transfers Out</b>			<b>1,166,852</b>	<b>1,618,508</b>	<b>1,432,345</b>	<b>1,432,345</b>	<b>1,482,050</b>
<b>Expense Total</b>			<b>2,834,542</b>	<b>3,297,437</b>	<b>3,275,117</b>	<b>3,232,462</b>	<b>3,530,237</b>
Revenue Total			1,673,289	1,967,023	1,827,996	2,024,489	2,076,746
Expense Total			2,834,542	3,297,437	3,275,117	3,232,462	3,530,237
<b>00</b>	<b>Administration</b>		<b>(1,161,253)</b>	<b>(1,330,414)</b>	<b>(1,447,121)</b>	<b>(1,207,973)</b>	<b>(1,453,491)</b>

# 2020 Budget Highlights

## RECREATION FUND - PROGRAMS



- Projected to end FY2019 with a net surplus exceeding \$950,000, like the proposed 2020 budgeted net surplus. Fees for the programs are determined after all direct and indirect costs are calculated. Programs that could afford a fee increase or a reduction in expenses are budgeted to make a 25% surplus in the FY 2020 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 programs for 2020. This budgeted amount is reflected as revenue in the recreation administration and various facilities sections of the budget.
- The Programs portion of the budget is essentially divided into five areas including: Athletics, Art and Crafts, Fitness and Dance, General Recreation, and Special Events. Highlights from various programs in the FY 2019 and FY 2020 budget include:
  - o The Athletics program area generates the largest net revenue (over \$500,000) within the Park District. Over \$150,000 of net revenue is generated from the numerous Soccer programs throughout the year and over \$110,000 of net revenue is generated from the Youth Baseball and Girls Softball programs. The upcoming 2020 budget reflects new and expanded programs including: additional youth basketball programs, cheerleading, volleyball, sports clinics, girl’s lacrosse, curling and soccer. Participation numbers continue to show some growth in Youth Basketball, Flag Football, House Soccer, Rugby, Boys Lacrosse, Tennis and the various preschool sports. Slight decreases are projected in Youth Baseball, Girls Softball, Field Hockey and Cheerleading enrollment numbers. The GBW/GBS/Spartan summer camps exceeded 3,000 participants in 2019 and are expected to increase in 2020. Net revenues from tournament/field rentals decreased in 2019. Two tournaments that were hosted in previous years were not held this year due to tournament organizers’ decisions which included avoiding the July 4th holiday and lack of interest. Indoor Soccer Leagues have been transitioned from a program offered through the Athletics Department

# 2020 Budget Highlights

## RECREATION FUND - PROGRAMS

to an outside organization that will administer the leagues and rent space from the Ackerman SFC. The Laker teams will participate in this league.

- o The General Recreation program area is the second largest net revenue generated in the Park District with projected net revenues in excess of \$300,000 in 2019 and proposed in 2020. The largest program in this area is the year-round Preschool education program, projected to net over \$90,000. Summer camps including Positively Play, Camp Caravan, Turf and Surf, Safety Village, and Imagination Station had another excellent year of enrollment and net revenues. Camp Caravan continues to lead the way with increasing numbers every year (341) campers in 2019 and increasing net revenues.
- o Arts and Crafts, dance and active adult programs continue to remain steady in most areas. Some of larger programs in these areas include dance, nature programs, and contractual programs such as Bricks 4 Kidz, Music Together and various parent/tot classes. Additional art classes led by a new Park District art teacher and piano lessons have contributed positively in this area. Plans for increased trips with the Park District bus and additional co-operative classes with other park districts are once again being planned again for 2020.
- o Special events remain some of the District's most popular activities and encompass the District's smallest budgets. The free community events such as Family Fun Night, Lake Ellyn Cardboard Regatta, Movies and Jazz in the Parks, Pumpkin Flotilla Fest, and Glow in the Park Lantern Walk draw large crowds and operate on a limited budget. Several new events were added specifically for the 100-year Anniversary celebration. Some of the events will remain and carry over to 2020. Staff continues to secure sponsorships or in-kind donations to offset expenses. Fall Fête revenue and expenses are reflected in this budget area at a zero net. The Fall Fête net revenue is reflected in the Administration Scholarship area of the budget.

## 2020 INDIRECTS

**ACCOUNT NAME:**

**PROGRAM 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					\$ -
					\$ -
					\$ -
Total Facility Usage Cost (50%):					\$ -

**B. FIELD USAGE** Newton, Village Green, and/or Ackerman = \$13.00 hour

RATE	# HOURS	# DAYS	# WEEKS	# TERMS	TOTAL
\$ 13.00					\$ -
\$ 13.00					\$ -
Total Field Usage Cost:					\$ -

**C. TOTAL FACILITY USAGE COST**

\$ -

**D. PRINTING & BROCHURES**

**TOTAL**

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

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

**E. PARTICIPANT REGISTRATION FLAT COST:**

# PARTICIPANTS	# SESSIONS	TOTAL
\$2.25 <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ -

**F. REGISTRATION/SERVICE CHARGE: 4.00% OF TOTAL REVENUE**

PROGRAM REVENUE	\$ -
4.00% <input style="width: 100px;" type="text"/>	\$ -

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

Mileage/Gas/Tolls estimation \$ -

**H. SUPERVISOR'S SALARY**

\$ -

**I. FIELD MAINTENANCE**

**SPORTS PROGRAMS ONLY**

SURCHARGE PER	# PARTICIPANTS	# SESSIONS	TOTAL
\$6.25	<input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	\$ -

**J. TOTAL OTHER INDIRECT COSTS (D THROUGH I)**

\$ -

<b>TOTAL INDIRECT COSTS (C &amp; J)</b>	<b>\$0.00</b>
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PLEASE ADD THIS EXPENSE TO 20-2X-000-595500-XXXX ON YOUR BUDGET WORKSHEET.  
 THE GOAL IS TO HAVE ALL PROGRAMS GENERATE A 25% PROFIT AFTER COVERING ALL DIRECT  
 AND OVERHEAD CHARGES.



# Program Summary Report

## Athletics

Account Number	Description	Actual History	Actual History	Budget	2019	2020
		2017	2018	2019	Estimate	Budget
20 21 000 425100 1101	Adult Softball	6,550	5,850	5,850	4,200	5,850
20 21 000 515500 1101	Adult Softball	(1,553)	(784)	(870)	(669)	(870)
20 21 000 525500 1101	Adult Softball	(2,496)	(2,291)	(2,369)	(1,692)	(2,369)
20 21 000 535500 1101	Adult Softball	(342)	(180)	(360)	(180)	(580)
20 21 000 595500 1101	Adult Softball	(2,064)	(1,292)	(1,293)	(750)	(806)
<b>1101 Total</b>		<b>96</b>	<b>1,303</b>	<b>958</b>	<b>909</b>	<b>1,225</b>
20 21 000 425100 1102	Adult Fall Softball	4,800	2,600	3,900	2,730	3,900
20 21 000 515500 1102	Adult Fall Softball	-	(386)	(551)	(696)	(957)
20 21 000 525500 1102	Adult Fall Softball	(1,585)	(1,023)	(1,501)	(1,137)	(1,501)
20 21 000 535500 1102	Adult Fall Softball	(342)	(180)	(180)	(180)	(180)
20 21 000 595500 1102	Adult Fall Softball	(1,698)	(604)	(969)	(600)	(607)
<b>1102 Total</b>		<b>1,175</b>	<b>407</b>	<b>699</b>	<b>117</b>	<b>655</b>
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)	-	-
<b>1105 Total</b>		<b>-</b>	<b>-</b>	<b>3,933</b>	<b>-</b>	<b>-</b>
20 21 000 425100 1111	Girl's Softball	62,186	80,573	76,990	74,457	67,080
20 21 000 515500 1111	Girl's Softball	(323)	(813)	(2,500)	(700)	(2,500)
20 21 000 525500 1111	Girl's Softball	(12,952)	(14,190)	(15,046)	(15,000)	(12,605)
20 21 000 535500 1111	Girl's Softball	(16,675)	(30,469)	(24,398)	(23,000)	(21,316)
20 21 000 595500 1111	Girl's Softball	(12,548)	(14,563)	(15,555)	(15,555)	(13,889)
<b>1111 Total</b>		<b>19,688</b>	<b>20,539</b>	<b>19,491</b>	<b>20,202</b>	<b>16,770</b>
20 21 000 425100 1112	Girl's Traveling Softball	59,746	76,191	65,700	74,773	53,700
20 21 000 515500 1112	Girl's Traveling Softball	-	(952)	(1,500)	(1,400)	(1,500)
20 21 000 525500 1112	Girl's Traveling Softball	(32,649)	(46,318)	(37,274)	(47,500)	(28,630)
20 21 000 535500 1112	Girl's Traveling Softball	(3,504)	(3,916)	(3,300)	(2,500)	(3,300)
20 21 000 595500 1112	Girl's Traveling Softball	(6,370)	(6,478)	(7,201)	(7,201)	(6,845)
<b>1112 Total</b>		<b>17,224</b>	<b>18,527</b>	<b>16,425</b>	<b>16,172</b>	<b>13,425</b>
20 21 000 425100 1113	Girl's Softball Tournament	24,079	17,678	29,850	24,800	23,400
20 21 000 515500 1113	Girl's Softball Tournament	(4,893)	(3,840)	(3,600)	(3,031)	(3,600)
20 21 000 525500 1113	Girl's Softball Tournament	(9,817)	(3,739)	(9,531)	(12,212)	(9,027)
20 21 000 535500 1113	Girl's Softball Tournament	(4,188)	(4,067)	(10,614)	(3,452)	(5,943)
20 21 000 595500 1113	Girl's Softball Tournament	(5,182)	(6,031)	(6,105)	(6,105)	(4,830)
<b>1113 Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20 21 000 425100 1115	Pitching Clinic	4,283	3,497	3,840	3,900	4,320
20 21 000 515500 1115	Pitching Clinic	(3,024)	(1,264)	(2,880)	(2,730)	(3,024)
20 21 000 525500 1115	Pitching Clinic	-	-	-	-	-
20 21 000 535500 1115	Pitching Clinic	-	-	-	-	-
20 21 000 595500 1115	Pitching Clinic	(460)	(460)	(631)	(631)	(607)
<b>1115 Total</b>		<b>799</b>	<b>1,773</b>	<b>329</b>	<b>539</b>	<b>689</b>



# Program Summary Report

## Athletics

Account Number		Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	21 000 425100	1116 GEGSA Fundraising	2,012	4,171	15,000	13,749	55,000
20	21 000 515500	1116 GEGSA Fundraising	-	-	-	-	-
20	21 000 525500	1116 GEGSA Fundraising	-	(2,000)	(12,500)	(1,750)	(12,500)
20	21 000 535500	1116 GEGSA Fundraising	(2,012)	(2,171)	(2,500)	(11,999)	(42,500)
20	21 000 595500	1116 GEGSA Fundraising	-	-	-	-	-
<b>1116 Total</b>			-	-	-	-	-
20	21 000 425100	1120 House Soccer	126,088	134,863	128,000	139,031	141,225
20	21 000 515500	1120 House Soccer	(765)	(1,616)	(1,200)	(1,301)	(1,200)
20	21 000 525500	1120 House Soccer	(16,043)	(21,033)	(18,076)	(18,272)	(17,944)
20	21 000 535500	1120 House Soccer	(28,035)	(35,459)	(19,150)	(34,502)	(41,400)
20	21 000 595500	1120 House Soccer	(26,055)	(25,247)	(26,957)	(26,957)	(27,305)
<b>1120 Total</b>			55,189	51,509	62,617	57,999	53,376
20	21 000 425100	1121 Indoor Soccer Leagues	96,755	94,584	124,100	59,852	-
20	21 000 515500	1121 Indoor Soccer Leagues	(4,632)	(3,384)	(6,300)	(2,395)	-
20	21 000 525500	1121 Indoor Soccer Leagues	(66,766)	(61,963)	(92,146)	(45,327)	-
20	21 000 535500	1121 Indoor Soccer Leagues	(1,146)	(781)	(950)	(449)	-
20	21 000 595500	1121 Indoor Soccer Leagues	-	-	-	-	-
<b>1121 Total</b>			24,211	28,456	24,704	11,681	-
20	21 000 425100	1123 Midwest FC Travel Soccer	-	3,570	68,650	102,963	112,800
20	21 000 515500	1123 Midwest FC Travel Soccer	-	-	-	-	-
20	21 000 525500	1123 Midwest FC Travel Soccer	-	(22,812)	(55,021)	(69,056)	(62,853)
20	21 000 535500	1123 Midwest FC Travel Soccer	-	(1,603)	(3,000)	(5,971)	(9,000)
20	21 000 595500	1123 Midwest FC Travel Soccer	-	-	(2,836)	(2,836)	(7,872)
<b>1123 Total</b>			-	(20,846)	7,794	25,100	33,075
20	21 000 425100	1124 Lakers Academy	-	7,625	14,800	9,665	13,120
20	21 000 515500	1124 Lakers Academy	-	-	-	-	-
20	21 000 525500	1124 Lakers Academy	-	(3,725)	(11,824)	(6,300)	(9,232)
20	21 000 535500	1124 Lakers Academy	-	-	-	(2,040)	(500)
20	21 000 595500	1124 Lakers Academy	-	-	-	-	(1,445)
<b>1124 Total</b>			-	3,900	2,976	1,325	1,943
20	21 000 425100	1125 Lakers Soccer Tournament	81,825	70,587	96,900	80,850	100,750
20	21 000 515500	1125 Lakers Soccer Tournament	(964)	(1,507)	(2,880)	(2,880)	(2,880)
20	21 000 525500	1125 Lakers Soccer Tournament	(42,276)	(39,561)	(53,050)	(54,293)	(73,022)
20	21 000 535500	1125 Lakers Soccer Tournament	(18,819)	(17,594)	(13,250)	(12,000)	(13,250)
20	21 000 595500	1125 Lakers Soccer Tournament	(10,892)	(11,924)	(11,677)	(11,677)	(11,598)
<b>1125 Total</b>			8,873	-	16,043	-	1
20	21 000 425100	1126 Future Pros	47,152	35,729	41,100	38,000	51,120
20	21 000 515500	1126 Future Pros	-	-	-	-	-
20	21 000 525500	1126 Future Pros	(33,544)	(24,256)	(28,770)	(21,700)	(35,784)
20	21 000 535500	1126 Future Pros	-	-	-	(2,306)	-
20	21 000 595500	1126 Future Pros	(4,855)	(6,401)	(6,500)	(6,500)	(7,529)
<b>1126 Total</b>			8,753	5,071	5,830	7,494	7,807





# Program Summary Report

## Athletics

Account Number		Description			Actual History	Actual History	Budget	2019	2020
					2017	2018	2019	Estimate	Budget
20	21 000 425100	1127	GE Lakers Futbol Club		317,262	346,400	382,700	394,884	413,225
20	21 000 515500	1127	GE Lakers Futbol Club		(1,963)	(1,630)	(3,000)	(2,200)	(3,000)
20	21 000 525500	1127	GE Lakers Futbol Club		(279,778)	(260,568)	(293,917)	(294,000)	(294,793)
20	21 000 535500	1127	GE Lakers Futbol Club		(4,458)	(11,210)	(11,725)	(20,000)	(20,600)
20	21 000 595500	1127	GE Lakers Futbol Club		(22,758)	(22,758)	(17,858)	(17,858)	(21,834)
<b>1127 Total</b>					<b>8,306</b>	<b>50,233</b>	<b>56,200</b>	<b>60,826</b>	<b>72,998</b>
20	21 000 425100	1128	GE Lakers Sponsor/Fundraise		10,820	-	-	3,700	-
20	21 000 525500	1128	GE Lakers Sponsor/Fundraise		-	-	-	(3,700)	-
20	21 000 535500	1128	GE Lakers Sponsor/Fundraise		(135)	-	-	-	-
<b>1128 Total</b>					<b>10,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100	1129	Tournament Sponsor/Fundraise		6,859	-	-	-	-
20	21 000 525500	1129	Tournament Sponsor/Fundraise		-	-	-	-	-
20	21 000 535500	1129	Tournament Sponsor/Fundraise		(751)	-	-	-	-
<b>1129 Total</b>					<b>6,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100	1130	Tournament		25,375	41,411	40,000	21,500	25,000
20	21 000 515500	1130	Tournament		(3,990)	(6,600)	(10,000)	(3,651)	(3,500)
20	21 000 525500	1130	Tournament		(1,452)	(3,338)	(5,000)	(2,537)	(2,500)
20	21 000 535500	1130	Tournament		(2,703)	(9,294)	(6,000)	(4,065)	(5,000)
20	21 000 595500	1130	Tournament		-	-	-	-	-
<b>1130 Total</b>					<b>17,230</b>	<b>22,179</b>	<b>19,000</b>	<b>11,247</b>	<b>14,000</b>
20	21 000 425100	1140	Men's Basketball		12,765	14,429	16,925	15,500	16,925
20	21 000 515500	1140	Men's Basketball		(1,492)	(2,265)	(2,465)	(2,500)	(2,465)
20	21 000 525500	1140	Men's Basketball		(5,995)	(7,150)	(8,164)	(7,500)	(7,539)
20	21 000 535500	1140	Men's Basketball		-	(260)	(100)	(100)	(100)
20	21 000 595500	1140	Men's Basketball		(2,501)	(3,124)	(2,047)	(2,047)	(2,481)
<b>1140 Total</b>					<b>2,777</b>	<b>1,629</b>	<b>4,149</b>	<b>3,353</b>	<b>4,340</b>
20	21 000 425100	1141	Youth Basketball		80,912	92,420	87,600	104,000	107,550
20	21 000 515500	1141	Youth Basketball		(10,340)	(11,929)	(12,000)	(11,900)	(12,000)
20	21 000 525500	1141	Youth Basketball		(14,031)	(18,352)	(19,515)	(22,103)	(21,440)
20	21 000 535500	1141	Youth Basketball		(12,233)	(12,144)	(13,880)	(13,000)	(17,130)
20	21 000 595500	1141	Youth Basketball		(14,780)	(17,665)	(17,858)	(17,858)	(19,095)
<b>1141 Total</b>					<b>29,527</b>	<b>32,330</b>	<b>24,347</b>	<b>39,139</b>	<b>37,885</b>
20	21 000 425100	1143	Champions Basketball		-	10,266	13,120	8,613	13,120
20	21 000 525500	1143	Champions Basketball		-	(6,590)	(9,814)	(6,500)	(9,184)
20	21 000 535500	1143	Champions Basketball		-	-	-	-	-
20	21 000 595500	1143	Champions Basketball		-	(950)	(968)	(968)	(1,787)
<b>1143 Total</b>					<b>-</b>	<b>2,726</b>	<b>2,338</b>	<b>1,145</b>	<b>2,149</b>
20	21 000 425100	1144	Basketball Camps		28,390	19,625	21,000	19,627	21,000
20	21 000 515500	1144	Basketball Camps		(11,295)	(12,369)	(11,885)	(12,109)	(11,885)
20	21 000 525500	1144	Basketball Camps		(6,410)	-	-	-	-
20	21 000 535500	1144	Basketball Camps		(673)	(563)	(1,750)	(963)	(1,750)
20	21 000 595500	1144	Basketball Camps		(2,525)	(1,517)	(2,115)	(2,115)	(1,934)
<b>1144 Total</b>					<b>7,487</b>	<b>5,177</b>	<b>5,250</b>	<b>4,440</b>	<b>5,431</b>



# Program Summary Report

## Athletics

Account Number		Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	21 000 425100 1145	GBW Summer Camps	184,045	187,462	190,000	182,365	190,000
20	21 000 515500 1145	GBW Summer Camps	(116,967)	(113,525)	(125,000)	(120,000)	(125,000)
20	21 000 525500 1145	GBW Summer Camps	(31,639)	(37,545)	(30,500)	(31,420)	(30,500)
20	21 000 535500 1145	GBW Summer Camps	(4,453)	(6,279)	(6,000)	(2,302)	(6,000)
20	21 000 595500 1145	GBW Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>1145 Total</b>			<b>29,985</b>	<b>29,113</b>	<b>27,500</b>	<b>27,643</b>	<b>27,500</b>
20	21 000 425100 1146	GBS Summer Camps	80,666	79,219	85,000	82,426	85,000
20	21 000 515500 1146	GBS Summer Camps	(47,493)	(49,448)	(50,000)	(45,000)	(50,000)
20	21 000 525500 1146	GBS Summer Camps	(16,823)	(14,587)	(17,250)	(20,245)	(17,250)
20	21 000 535500 1146	GBS Summer Camps	(3,286)	(2,402)	(5,000)	(2,787)	(5,000)
20	21 000 595500 1146	GBS Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>1146 Total</b>			<b>12,063</b>	<b>11,783</b>	<b>11,750</b>	<b>13,394</b>	<b>11,750</b>
20	21 000 425100 1148	Sports Clinics	4,845	6,490	6,531	14,580	14,440
20	21 000 515500 1148	Sports Clinics	-	-	-	-	-
20	21 000 525500 1148	Sports Clinics	(4,532)	(4,597)	(4,898)	(9,500)	(10,485)
20	21 000 535500 1148	Sports Clinics	-	-	-	-	-
20	21 000 595500 1148	Sports Clinics	-	-	(478)	(478)	(896)
<b>1148 Total</b>			<b>313</b>	<b>1,894</b>	<b>1,155</b>	<b>4,602</b>	<b>3,059</b>
20	21 000 425100 1149	Golden Eagle Cheer Fundraising	1,213	1,071	12,970	12,000	12,500
20	21 000 515500 1149	Golden Eagle Cheer Fundraising	-	-	-	-	-
20	21 000 525500 1149	Golden Eagle Cheer Fundraising	-	-	(1,260)	-	-
20	21 000 535500 1149	Golden Eagle Cheer Fundraising	(1,213)	(1,071)	(11,710)	(12,000)	(12,500)
20	21 000 595500 1149	Golden Eagle Cheer Fundraising	-	-	-	-	-
<b>1149 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100 1155	Fencing	-	3,425	4,140	4,200	4,025
20	21 000 515500 1155	Fencing	-	-	-	-	-
20	21 000 525500 1155	Fencing	-	(2,766)	(2,898)	(2,650)	(2,818)
20	21 000 535500 1155	Fencing	-	-	-	-	-
20	21 000 595500 1155	Fencing	-	(429)	(521)	(521)	(926)
<b>1155 Total</b>			<b>-</b>	<b>231</b>	<b>721</b>	<b>1,029</b>	<b>281</b>
20	21 000 425100 1160	Football Fundraising	2,154	900	7,500	3,500	7,500
20	21 000 515500 1160	Football Fundraising	-	-	-	-	-
20	21 000 525500 1160	Football Fundraising	(33)	-	-	(150)	-
20	21 000 535500 1160	Football Fundraising	(2,121)	(900)	(7,500)	(3,350)	(7,500)
20	21 000 595500 1160	Football Fundraising	-	-	-	-	-
<b>1160 Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100 1161	Football Youth Tackle	78,754	63,555	75,925	92,000	93,250
20	21 000 515500 1161	Football Youth Tackle	-	-	-	-	-
20	21 000 525500 1161	Football Youth Tackle	(12,134)	(13,529)	(12,935)	(12,000)	(11,935)
20	21 000 535500 1161	Football Youth Tackle	(25,793)	(17,337)	(33,524)	(46,514)	(46,269)
20	21 000 595500 1161	Football Youth Tackle	(16,289)	(14,491)	(10,486)	(10,486)	(11,734)
<b>1161 Total</b>			<b>24,537</b>	<b>18,199</b>	<b>18,980</b>	<b>23,000</b>	<b>23,312</b>





# Program Summary Report

## Athletics

Account Number		Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	21 000 425100 1162	Golden Eagles Jamboree	3,938	3,988	3,500	-	-
20	21 000 515500 1162	Golden Eagles Jamboree	-	-	-	-	-
20	21 000 525500 1162	Golden Eagles Jamboree	(1,290)	(1,320)	(1,000)	-	-
20	21 000 535500 1162	Golden Eagles Jamboree	(1,862)	(1,882)	(1,996)	-	-
20	21 000 595500 1162	Golden Eagles Jamboree	(786)	(786)	(504)	-	-
<b>1162 Total</b>			-	-	-	-	-
20	21 000 425100 1163	Golden Eagles Concession	1,513	1,053	3,000	2,500	2,500
20	21 000 515500 1163	Golden Eagles Concession	-	-	-	-	-
20	21 000 525500 1163	Golden Eagles Concession	(228)	(233)	(1,500)	(500)	(250)
20	21 000 535500 1163	Golden Eagles Concession	(1,285)	(820)	(1,500)	(2,000)	(2,250)
20	21 000 595500 1163	Golden Eagles Concession	-	-	-	-	-
<b>1163 Total</b>			-	-	-	-	-
20	21 000 425100 1164	Eagle Wear	176	-	-	-	-
20	21 000 525500 1164	Eagle Wear	-	-	-	-	-
20	21 000 535500 1164	Eagle Wear	(176)	-	-	-	-
20	21 000 595500 1164	Eagle Wear	-	-	-	-	-
<b>1164 Total</b>			-	-	-	-	-
20	21 000 425100 1170	Youth Gymnastics	131,574	136,368	127,000	125,000	127,000
20	21 000 515500 1170	Youth Gymnastics	(55,812)	(54,436)	(45,000)	(51,000)	(52,500)
20	21 000 525500 1170	Youth Gymnastics	(1,997)	(719)	-	(3,250)	(3,500)
20	21 000 535500 1170	Youth Gymnastics	(11,999)	(6,831)	(5,000)	(5,700)	(5,500)
20	21 000 595500 1170	Youth Gymnastics	(16,587)	(21,568)	(21,141)	(21,141)	(22,301)
<b>1170 Total</b>			45,179	52,814	55,859	43,909	43,199
20	21 000 425100 1171	Girl's Field Hockey	71,039	49,965	43,545	38,500	35,490
20	21 000 515500 1171	Girl's Field Hockey	(16,558)	(15,968)	(12,224)	(12,000)	(11,260)
20	21 000 525500 1171	Girl's Field Hockey	(9,706)	(3,070)	(1,950)	(1,000)	(1,850)
20	21 000 535500 1171	Girl's Field Hockey	(7,699)	(3,534)	(3,151)	(2,000)	(2,145)
20	21 000 595500 1171	Girl's Field Hockey	(16,325)	(16,416)	(15,458)	(15,458)	(14,447)
<b>1171 Total</b>			20,749	10,977	10,762	8,042	5,788
20	21 000 425100 1172	Boy's Lacrosse	78,286	94,761	92,575	102,110	93,670
20	21 000 515500 1172	Boy's Lacrosse	(7,541)	(13,302)	(14,470)	(11,200)	(12,810)
20	21 000 525500 1172	Boy's Lacrosse	(19,693)	(23,802)	(21,575)	(28,200)	(22,325)
20	21 000 535500 1172	Boy's Lacrosse	(23,445)	(24,069)	(22,394)	(26,500)	(22,380)
20	21 000 595500 1172	Boy's Lacrosse	(7,477)	(9,090)	(11,240)	(11,240)	(13,843)
<b>1172 Total</b>			20,131	24,498	22,896	24,970	22,312
20	21 000 425100 1173	Boy's Lacrosse Fundraising	662	1,169	15,000	18,413	15,500
20	21 000 515500 1173	Boy's Lacrosse Fundraising	-	-	-	-	-
20	21 000 525500 1173	Boy's Lacrosse Fundraising	-	-	(14,000)	(15,000)	(14,500)
20	21 000 535500 1173	Boy's Lacrosse Fundraising	(662)	(1,169)	(1,000)	(1,300)	(1,000)
20	21 000 595500 1173	Boy's Lacrosse Fundraising	-	-	-	-	-
<b>1173 Total</b>			-	-	-	2,113	-



# Program Summary Report

## Athletics

Account Number		Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	21 000 425100 1174	Girl's Lacrosse	7,632	10,190	9,620	10,300	9,880
20	21 000 515500 1174	Girl's Lacrosse	-	-	-	-	-
20	21 000 525500 1174	Girl's Lacrosse	(6,247)	(7,800)	(6,765)	(7,500)	(7,410)
20	21 000 535500 1174	Girl's Lacrosse	-	-	-	-	-
20	21 000 595500 1174	Girl's Lacrosse	(1,126)	(956)	(908)	(908)	(973)
<b>1174 Total</b>			<b>259</b>	<b>1,434</b>	<b>1,947</b>	<b>1,892</b>	<b>1,497</b>
20	21 000 425100 1175	Chicago Storm Camps	-	758	-	-	-
20	21 000 515500 1175	Chicago Storm Camps	-	-	-	-	-
20	21 000 525500 1175	Chicago Storm Camps	-	-	-	-	-
20	21 000 535500 1175	Chicago Storm Camps	-	-	-	-	-
20	21 000 595500 1175	Chicago Storm Camps	-	-	-	-	-
<b>1175 Total</b>			<b>-</b>	<b>758</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100 1176	British Challenger Soccer	12,526	9,555	9,525	8,215	11,780
20	21 000 525500 1176	British Challenger Soccer	(9,532)	(10,017)	(6,668)	(6,000)	(8,246)
20	21 000 595500 1176	British Challenger Soccer	(1,461)	(601)	(601)	(601)	(897)
<b>1176 Total</b>			<b>1,533</b>	<b>(1,063)</b>	<b>2,256</b>	<b>1,614</b>	<b>2,637</b>
20	21 000 425100 1177	Field Hockey Sponsorship/Fundr	1,504	-	-	-	-
20	21 000 525500 1177	Field Hockey Sponsorship/Fundr	-	-	-	-	-
20	21 000 535500 1177	Field Hockey Sponsorship/Fundr	-	-	-	-	-
<b>1177 Total</b>			<b>1,504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100 1181	Clay Court Tennis	1,855	1,420	1,650	1,445	1,650
20	21 000 515500 1181	Clay Court Tennis	-	-	-	-	-
20	21 000 525500 1181	Clay Court Tennis	-	-	-	-	-
20	21 000 535500 1181	Clay Court Tennis	(101)	(135)	(600)	(210)	(600)
20	21 000 595500 1181	Clay Court Tennis	(660)	(600)	(529)	(529)	(409)
<b>1181 Total</b>			<b>1,093</b>	<b>685</b>	<b>521</b>	<b>706</b>	<b>641</b>
20	21 000 425100 1182	Tennis Lessons	75,646	75,636	80,000	100,000	90,000
20	21 000 515500 1182	Tennis Lessons	(52,533)	(58,580)	(55,000)	(74,000)	(64,000)
20	21 000 525500 1182	Tennis Lessons	(255)	-	-	-	-
20	21 000 535500 1182	Tennis Lessons	(2,841)	(5,816)	(5,000)	(5,419)	(5,500)
20	21 000 595500 1182	Tennis Lessons	(5,153)	(5,153)	(6,166)	(6,166)	(6,231)
<b>1182 Total</b>			<b>14,864</b>	<b>6,087</b>	<b>13,834</b>	<b>14,415</b>	<b>14,269</b>
20	21 000 425100 1195	Teen Events & Trips	2,486	230	-	-	-
20	21 000 515500 1195	Teen Events & Trips	-	-	-	-	-
20	21 000 525500 1195	Teen Events & Trips	(3,230)	(480)	-	(680)	(680)
20	21 000 535500 1195	Teen Events & Trips	(36)	-	-	(20)	-
20	21 000 595500 1195	Teen Events & Trips	(352)	(353)	-	-	-
<b>1195 Total</b>			<b>(1,132)</b>	<b>(603)</b>	<b>-</b>	<b>(700)</b>	<b>(680)</b>
20	21 000 425100 1201	Freedom 4	20,678	21,821	25,000	22,454	24,000
20	21 000 515500 1201	Freedom 4	-	-	-	-	-
20	21 000 525500 1201	Freedom 4	(3,325)	(4,039)	(3,000)	(3,205)	(3,400)
20	21 000 535500 1201	Freedom 4	(6,308)	(7,979)	(7,000)	(8,319)	(8,400)
20	21 000 595500 1201	Freedom 4	(2,264)	(2,264)	(2,400)	(2,400)	(2,400)
<b>1201 Total</b>			<b>8,782</b>	<b>7,538</b>	<b>12,600</b>	<b>8,530</b>	<b>9,800</b>



# Program Summary Report

## Athletics

Account Number		Description			Actual History	Actual History	Budget	2019	2020
					2017	2018	2019	Estimate	Budget
20	21 000 425100 1211	Ice Skating Lessons			31,829	33,054	35,000	28,000	31,700
20	21 000 515500 1211	Ice Skating Lessons			-	-	-	-	-
20	21 000 525500 1211	Ice Skating Lessons			(19,342)	(24,456)	(28,000)	(22,000)	(26,360)
20	21 000 535500 1211	Ice Skating Lessons			-	-	-	-	-
20	21 000 595500 1211	Ice Skating Lessons			(1,454)	(1,912)	(2,212)	(2,212)	(3,088)
<b>1211 Total</b>					<b>11,032</b>	<b>6,686</b>	<b>4,788</b>	<b>3,788</b>	<b>2,252</b>
20	21 000 425100 1222	Lightning Running Club			3,630	4,255	3,295	3,900	3,730
20	21 000 515500 1222	Lightning Running Club			-	-	-	(115)	(125)
20	21 000 525500 1222	Lightning Running Club			(1,106)	(1,014)	(782)	(760)	(892)
20	21 000 535500 1222	Lightning Running Club			(706)	(988)	(962)	(1,000)	(1,051)
20	21 000 595500 1222	Lightning Running Club			(855)	(768)	(742)	(742)	(734)
<b>1222 Total</b>					<b>963</b>	<b>1,485</b>	<b>809</b>	<b>1,283</b>	<b>928</b>
20	21 000 425100 1230	Power/Co Rec Volleyball			8,799	29,149	19,715	27,000	26,460
20	21 000 515500 1230	Power/Co Rec Volleyball			-	(677)	(832)	(850)	(674)
20	21 000 525500 1230	Power/Co Rec Volleyball			(6,923)	(14,429)	(8,388)	(15,000)	(14,122)
20	21 000 535500 1230	Power/Co Rec Volleyball			-	(1,457)	(1,880)	(2,000)	(1,375)
20	21 000 595500 1230	Power/Co Rec Volleyball			(1,295)	(2,118)	(3,759)	(3,759)	(4,366)
<b>1230 Total</b>					<b>582</b>	<b>10,468</b>	<b>4,856</b>	<b>5,391</b>	<b>5,923</b>
20	21 000 425100 1232	Baseball House League			151,909	168,211	175,355	150,000	158,595
20	21 000 515500 1232	Baseball House League			-	-	-	-	-
20	21 000 525500 1232	Baseball House League			(37,805)	(29,322)	(31,048)	(30,000)	(32,692)
20	21 000 535500 1232	Baseball House League			(41,733)	(62,707)	(62,344)	(52,000)	(51,839)
20	21 000 595500 1232	Baseball House League			(32,490)	(34,054)	(38,124)	(38,124)	(34,415)
<b>1232 Total</b>					<b>39,882</b>	<b>42,129</b>	<b>43,839</b>	<b>29,876</b>	<b>39,649</b>
20	21 000 425100 1233	Baseball Travel League			112,226	114,680	140,400	135,350	151,800
20	21 000 515500 1233	Baseball Travel League			-	-	-	-	-
20	21 000 525500 1233	Baseball Travel League			(62,477)	(58,531)	(88,922)	(82,096)	(95,899)
20	21 000 535500 1233	Baseball Travel League			(3,090)	(4,869)	(2,420)	(5,000)	(2,255)
20	21 000 595500 1233	Baseball Travel League			(12,103)	(15,163)	(14,416)	(14,416)	(15,686)
<b>1233 Total</b>					<b>34,556</b>	<b>36,116</b>	<b>34,642</b>	<b>33,838</b>	<b>37,960</b>
20	21 000 425100 1234	Baseball Fundraising			4,746	6,184	35,000	45,000	20,500
20	21 000 515500 1234	Baseball Fundraising			-	-	-	-	-
20	21 000 525500 1234	Baseball Fundraising			(1,588)	(3,650)	(21,664)	-	(7,500)
20	21 000 535500 1234	Baseball Fundraising			(3,159)	(2,533)	(13,336)	(45,000)	(13,000)
20	21 000 595500 1234	Baseball Fundraising			-	-	-	-	-
<b>1234 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
20	21 000 425100 1235	Baseball Tournament			12,700	12,851	21,000	19,200	21,000
20	21 000 515500 1235	Baseball Tournament			-	-	-	-	-
20	21 000 525500 1235	Baseball Tournament			(7,106)	(5,985)	(11,869)	(8,350)	(11,895)
20	21 000 535500 1235	Baseball Tournament			(1,607)	(2,803)	(5,006)	(2,625)	(5,410)
20	21 000 595500 1235	Baseball Tournament			(3,988)	(4,063)	(4,125)	(4,125)	(3,695)
<b>1235 Total</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>4,100</b>	<b>-</b>



# Program Summary Report

## Athletics

Account Number	Description	Actual History	Actual History	Budget	2019	2020
		2017	2018	2019	Estimate	Budget
20 21 000 425100 1236	Baseball Concessions	11,508	11,480	13,000	11,907	10,000
20 21 000 515500 1236	Baseball Concessions	(2,069)	(2,974)	(3,000)	(4,368)	(4,000)
20 21 000 525500 1236	Baseball Concessions	(396)	(402)	(1,000)	(361)	(1,000)
20 21 000 535500 1236	Baseball Concessions	(9,043)	(8,104)	(9,000)	(7,178)	(5,000)
20 21 000 595500 1236	Baseball Concessions	-	-	-	-	-
	<b>1236 Total</b>	-	(0)	-	-	-
20 21 000 425100 1241	Golden Eagles Cheerleading	50,020	55,232	36,120	47,480	40,000
20 21 000 515500 1241	Golden Eagles Cheerleading	(351)	-	-	-	-
20 21 000 525500 1241	Golden Eagles Cheerleading	(20,474)	(18,410)	(6,048)	(13,700)	(6,476)
20 21 000 535500 1241	Golden Eagles Cheerleading	(16,467)	(24,366)	(15,230)	(19,750)	(18,380)
20 21 000 595500 1241	Golden Eagles Cheerleading	(4,298)	(4,684)	(5,983)	(5,983)	(6,368)
	<b>1241 Total</b>	8,430	7,772	8,859	8,047	8,776
20 21 000 425100 1259	Fishing Derby	530	515	450	495	450
20 21 000 515500 1259	Fishing Derby	-	-	-	-	-
20 21 000 525500 1259	Fishing Derby	-	-	-	-	-
20 21 000 535500 1259	Fishing Derby	(222)	(317)	(182)	(294)	(182)
20 21 000 595500 1259	Fishing Derby	(166)	(156)	(157)	(157)	(172)
	<b>1259 Total</b>	142	42	111	44	96
20 21 000 425100 1261	All-Star Sports	109,182	117,784	100,744	120,000	110,084
20 21 000 515500 1261	All-Star Sports	-	-	-	-	-
20 21 000 525500 1261	All-Star Sports	(61,393)	(67,180)	(52,814)	(64,000)	(56,513)
20 21 000 535500 1261	All-Star Sports	(143)	-	(50)	-	-
20 21 000 595500 1261	All-Star Sports	(23,036)	(23,087)	(23,184)	(23,184)	(24,785)
	<b>1261 Total</b>	24,611	27,517	24,696	32,816	28,786
20 21 000 425100 1275	Illinois Shotokan Karate	51,891	51,574	55,000	45,000	42,866
20 21 000 515500 1275	Illinois Shotokan Karate	-	-	-	-	-
20 21 000 525500 1275	Illinois Shotokan Karate	(38,755)	(38,557)	(41,250)	(36,000)	(32,150)
20 21 000 535500 1275	Illinois Shotokan Karate	-	-	-	-	-
20 21 000 595500 1275	Illinois Shotokan Karate	(5,213)	(4,251)	(4,286)	(4,286)	(5,262)
	<b>1275 Total</b>	7,923	8,766	9,464	4,714	5,454
20 21 000 425100 1278	White Sox Clinics/Camps	18,470	18,430	18,450	17,080	9,463
20 21 000 515500 1278	White Sox Clinics/Camps	-	-	-	-	-
20 21 000 525500 1278	White Sox Clinics/Camps	(14,287)	(12,594)	(13,837)	(12,523)	(7,097)
20 21 000 535500 1278	White Sox Clinics/Camps	-	-	-	-	-
20 21 000 595500 1278	White Sox Clinics/Camps	-	-	(1,077)	(1,077)	(1,127)
	<b>1278 Total</b>	4,183	5,836	3,537	3,480	1,239
20 21 000 425100 1280	Rugby	17,391	20,704	17,550	25,076	22,875
20 21 000 515500 1280	Rugby	-	-	-	-	-
20 21 000 525500 1280	Rugby	(3,537)	(4,424)	(3,706)	(7,500)	(4,422)
20 21 000 535500 1280	Rugby	(6,173)	(8,239)	(5,205)	(7,688)	(8,000)
20 21 000 595500 1280	Rugby	(3,941)	(3,941)	(4,388)	(4,388)	(4,704)
	<b>1280 Total</b>	3,739	4,100	4,251	5,500	5,749



## Program Summary Report

### Athletics

<b>Account Number</b>		<b>Description</b>		<b>Actual History 2017</b>	<b>Actual History 2018</b>	<b>Budget 2019</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
20	21 000 425100 1281	Rugby Sponsorship/Fundraising		-	919	5,000	11,215	5,000
20	21 000 525500 1281	Rugby Sponsorship/Fundraising		-	-	(2,500)	(7,715)	(2,500)
20	21 000 535500 1281	Rugby Sponsorship/Fundraising		133	(919)	(2,500)	(3,500)	(2,500)
<b>1281 Total</b>				133	-	-	-	-
20	21 000 425100 1285	Skateboarding		-	2,794	2,135	3,800	3,422
20	21 000 525500 1285	Skateboarding		-	(2,100)	(1,500)	(3,000)	(2,400)
20	21 000 535500 1285	Skateboarding		-	-	-	-	-
20	21 000 595500 1285	Skateboarding		-	(220)	(264)	(264)	(466)
<b>1285 Total</b>				-	474	371	536	556
<b>Grand Total</b>				534,167	540,649	594,086	570,259	568,502



## Program Summary Report

### Arts & Crafts

Account Number					Actual History		Budget	2019	2020	
					2017	2018	2019	Estimate	Budget	
20	22	000	425100	2301	Theatre/Foreign Language/Horse	12,252	11,205	11,500	10,500	10,500
20	22	000	515500	2301	Theatre/Foreign Language/Horse	-	-	-	-	-
20	22	000	525500	2301	Theatre/Foreign Language/Horse	(9,059)	(8,390)	(7,800)	(6,200)	(6,200)
20	22	000	535500	2301	Theatre/Foreign Language/Horse	-	-	-	-	-
20	22	000	595500	2301	Theatre/Foreign Language/Horse	(2,361)	(2,362)	(2,369)	(2,369)	(2,369)
<b>2301 Total</b>						<b>832</b>	<b>453</b>	<b>1,331</b>	<b>1,931</b>	<b>1,931</b>
20	22	000	425100	2310	Bowling/Magic/Manners	12,511	15,018	14,000	14,400	14,000
20	22	000	515500	2310	Bowling/Magic/Manners	(5,146)	(2,672)	(3,000)	(2,500)	(2,600)
20	22	000	525500	2310	Bowling/Magic/Manners	(4,123)	(8,984)	(7,000)	(6,000)	(6,000)
20	22	000	535500	2310	Bowling/Magic/Manners	-	-	-	-	-
20	22	000	595500	2310	Bowling/Magic/Manners	(561)	(560)	(1,079)	(1,079)	(1,079)
<b>2310 Total</b>						<b>2,682</b>	<b>2,802</b>	<b>2,921</b>	<b>4,821</b>	<b>4,321</b>
20	22	000	425100	2311	Early Childhood General	20,251	32,246	19,076	45,000	31,934
20	22	000	515500	2311	Early Childhood General	-	(1,290)	-	(6,000)	(3,744)
20	22	000	525500	2311	Early Childhood General	(10,996)	(25,400)	(10,790)	(18,000)	(11,610)
20	22	000	535500	2311	Early Childhood General	-	(742)	-	(400)	(300)
20	22	000	595500	2311	Early Childhood General	(3,343)	(3,474)	(3,549)	(3,549)	(4,367)
<b>2311 Total</b>						<b>5,912</b>	<b>1,340</b>	<b>4,737</b>	<b>17,051</b>	<b>11,913</b>
20	22	000	425100	2314	Cooking	15,302	21,449	19,000	25,000	24,000
20	22	000	515500	2314	Cooking	-	-	-	-	-
20	22	000	525500	2314	Cooking	(11,918)	(17,002)	(13,000)	(19,146)	(16,800)
20	22	000	535500	2314	Cooking	-	-	-	-	-
20	22	000	595500	2314	Cooking	(337)	(393)	(1,356)	(1,356)	(2,120)
<b>2314 Total</b>						<b>3,047</b>	<b>4,054</b>	<b>4,644</b>	<b>4,498</b>	<b>5,080</b>
20	22	000	425100	2315	Young Rembrandts	6,203	4,398	5,000	2,000	2,200
20	22	000	515500	2315	Young Rembrandts	-	-	-	-	-
20	22	000	525500	2315	Young Rembrandts	(4,485)	(2,955)	(2,900)	(1,200)	(1,430)
20	22	000	535500	2315	Young Rembrandts	-	-	-	-	-
20	22	000	595500	2315	Young Rembrandts	(1,130)	(1,131)	(1,105)	(578)	(474)
<b>2315 Total</b>						<b>588</b>	<b>312</b>	<b>995</b>	<b>222</b>	<b>296</b>
20	22	000	425100	2331	Kid Rock	8,665	10,216	10,000	10,100	10,500
20	22	000	515500	2331	Kid Rock	-	-	-	-	-
20	22	000	525500	2331	Kid Rock	(6,496)	(7,533)	(7,000)	(7,000)	(7,100)
20	22	000	535500	2331	Kid Rock	-	-	-	-	-
20	22	000	595500	2331	Kid Rock	(1,178)	(1,121)	(1,206)	(1,206)	(1,569)
<b>2331 Total</b>						<b>991</b>	<b>1,562</b>	<b>1,794</b>	<b>1,894</b>	<b>1,831</b>
20	22	000	425100	2350	Cool Science	7,698	10,143	14,000	2,500	3,000
20	22	000	515500	2350	Cool Science	-	-	-	-	-
20	22	000	525500	2350	Cool Science	(5,099)	(7,758)	(10,000)	(1,300)	(1,600)
20	22	000	535500	2350	Cool Science	-	-	-	-	-
20	22	000	595500	2350	Cool Science	(1,882)	(1,872)	(2,541)	(564)	(795)
<b>2350 Total</b>						<b>717</b>	<b>513</b>	<b>1,459</b>	<b>636</b>	<b>605</b>



## Program Summary Report

### Arts & Crafts

Account Number					Actual History		Budget	2019	2020	
					2017	2018	2019	Estimate	Budget	
20	22	000	425100	2351	Music & Movement	4,915	5,855	5,000	3,800	4,000
20	22	000	515500	2351	Music & Movement	-	-	-	-	-
20	22	000	525500	2351	Music & Movement	(3,381)	(4,067)	(3,200)	(2,245)	(2,350)
20	22	000	535500	2351	Music & Movement	-	-	-	-	-
20	22	000	595500	2351	Music & Movement	(830)	(836)	(936)	(936)	(946)
<b>2351 Total</b>						704	952	864	619	704
20	22	000	425100	2358	Glitzzy Girlz	3,339	2,143	3,000	1,775	2,100
20	22	000	515500	2358	Glitzzy Girlz	-	-	-	-	-
20	22	000	525500	2358	Glitzzy Girlz	(2,450)	(1,845)	(2,000)	(900)	(1,200)
20	22	000	535500	2358	Glitzzy Girlz	-	-	-	-	-
20	22	000	595500	2358	Glitzzy Girlz	(614)	(626)	(707)	(567)	(594)
<b>2358 Total</b>						275	(329)	293	308	306
20	22	000	425100	2362	Music Together	46,825	45,646	43,000	42,000	43,000
20	22	000	515500	2362	Music Together	-	-	-	-	-
20	22	000	525500	2362	Music Together	(34,948)	(33,541)	(31,500)	(31,100)	(31,500)
20	22	000	535500	2362	Music Together	-	-	-	-	-
20	22	000	595500	2362	Music Together	(3,072)	(3,089)	(3,863)	(3,863)	(3,813)
<b>2362 Total</b>						8,805	9,016	7,637	7,037	7,687
20	22	000	425100	2364	Adult General	2,055	5,656	5,000	5,000	5,000
20	22	000	515500	2364	Adult General	-	-	-	-	-
20	22	000	525500	2364	Adult General	(1,487)	(4,503)	(3,200)	(3,000)	(3,200)
20	22	000	535500	2364	Adult General	-	-	-	-	-
20	22	000	595500	2364	Adult General	(372)	(383)	(687)	(687)	(1,000)
<b>2364 Total</b>						196	770	1,113	1,313	800
20	22	000	425100	2370	Bricks 4 Kidz	12,457	19,378	20,500	21,300	22,000
20	22	000	515500	2370	Bricks 4 Kidz	-	-	-	-	-
20	22	000	525500	2370	Bricks 4 Kidz	(9,699)	(15,693)	(16,500)	(16,500)	(15,400)
20	22	000	535500	2370	Bricks 4 Kidz	-	-	-	-	-
20	22	000	595500	2370	Bricks 4 Kidz	(1,242)	(1,145)	(2,177)	(2,177)	(2,231)
<b>2370 Total</b>						1,516	2,540	1,823	2,623	4,369
20	22	000	425100	2375	Nature Programs	12,033	14,620	20,720	20,200	21,040
20	22	000	515500	2375	Nature Programs	(5,571)	(8,408)	(11,247)	(10,200)	(10,272)
20	22	000	525500	2375	Nature Programs	(618)	-	(750)	(700)	(1,200)
20	22	000	535500	2375	Nature Programs	(2,099)	(1,601)	(2,000)	(1,800)	(2,000)
20	22	000	595500	2375	Nature Programs	(2,034)	(1,683)	(2,523)	(2,523)	(4,823)
<b>2375 Total</b>						1,711	2,928	4,200	4,977	2,745
<b>Grand Total</b>						27,976	26,914	33,811	47,930	42,588



## Program Summary Report

### Health / Fitness / Dance

Account Number					Description		Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	23	000	425100	3410	Fitness Classes	7,973	9,616	10,500	9,000	10,500	
20	23	000	515500	3410	Fitness Classes	(5,370)	(4,740)	(4,500)	(3,886)	(4,500)	
20	23	000	525500	3410	Fitness Classes	-	-	-	-	-	
20	23	000	535500	3410	Fitness Classes	-	-	(200)	-	-	
20	23	000	595500	3410	Fitness Classes	(3,551)	(3,500)	(3,500)	(3,500)	(3,500)	
					<b>3410 Total</b>	(948)	1,376	2,300	1,614	2,500	
20	23	000	425100	3510	Dance	27,310	33,272	30,000	42,000	42,000	
20	23	000	515500	3510	Dance	(13,197)	(13,500)	(11,000)	(16,627)	(17,000)	
20	23	000	525500	3510	Dance	-	-	-	(35)	(100)	
20	23	000	535500	3510	Dance	(304)	(373)	(400)	(100)	(500)	
20	23	000	595500	3510	Dance	(5,470)	(7,098)	(6,382)	(6,382)	(6,805)	
					<b>3510 Total</b>	8,340	12,302	12,218	18,856	17,595	
					<b>Grand Total</b>	7,393	13,678	14,518	20,470	20,095	





## Program Summary Report

### General Recreation

Account Number	Description	Actual History	Actual History	Budget	2019	2020
		2017	2018	2019	Estimate	Budget
20 24 000 425100 4450	Safety Village	11,771	15,101	15,380	14,239	16,920
20 24 000 515500 4450	Safety Village	(4,570)	(5,397)	(5,580)	(6,781)	(6,612)
20 24 000 525500 4450	Safety Village	-	(120)	-	-	-
20 24 000 535500 4450	Safety Village	(433)	(433)	(500)	(628)	(600)
20 24 000 595500 4450	Safety Village	(4,498)	(5,156)	(5,216)	(5,216)	(5,226)
<b>4450 Total</b>		<b>2,270</b>	<b>3,995</b>	<b>4,084</b>	<b>1,614</b>	<b>4,482</b>
20 24 000 425100 4451	Positively Play	25,841	29,312	31,003	32,049	32,326
20 24 000 515500 4451	Positively Play	(9,666)	(11,832)	(11,917)	(10,384)	(12,669)
20 24 000 525500 4451	Positively Play	-	-	-	-	-
20 24 000 535500 4451	Positively Play	(965)	(1,211)	(1,048)	(676)	(1,040)
20 24 000 595500 4451	Positively Play	(7,384)	(7,275)	(7,375)	(7,375)	(6,802)
<b>4451 Total</b>		<b>7,826</b>	<b>8,994</b>	<b>10,663</b>	<b>13,614</b>	<b>11,815</b>
20 24 000 425100 4598	CDH Classes	5,534	6,587	6,660	7,800	7,500
20 24 000 515500 4598	CDH Classes	(1,600)	(1,893)	(1,734)	(1,600)	(1,607)
20 24 000 525500 4598	CDH Classes	-	-	-	-	-
20 24 000 535500 4598	CDH Classes	(494)	(987)	(753)	(615)	(753)
20 24 000 595500 4598	CDH Classes	(2,237)	(2,051)	(2,089)	(2,089)	(2,054)
<b>4598 Total</b>		<b>1,202</b>	<b>1,656</b>	<b>2,085</b>	<b>3,496</b>	<b>3,086</b>
20 24 000 425100 4610	Preschool	439,125	461,613	487,482	445,000	474,846
20 24 000 515500 4610	Preschool	(236,340)	(231,537)	(226,700)	(221,000)	(217,674)
20 24 000 525500 4610	Preschool	(9,834)	(7,754)	(9,584)	(9,000)	(8,646)
20 24 000 535500 4610	Preschool	(24,376)	(29,890)	(23,000)	(27,000)	(19,800)
20 24 000 595500 4610	Preschool	(93,596)	(101,397)	(101,622)	(94,032)	(100,601)
<b>4610 Total</b>		<b>74,978</b>	<b>91,035</b>	<b>126,576</b>	<b>93,968</b>	<b>128,125</b>
20 24 000 425100 4612	Kindergarten Kids Camp	18,319	20,685	24,984	20,720	26,825
20 24 000 515500 4612	Kindergarten Kids Camp	(8,082)	(9,971)	(11,565)	(7,565)	(10,448)
20 24 000 525500 4612	Kindergarten Kids Camp	-	-	-	-	-
20 24 000 535500 4612	Kindergarten Kids Camp	(662)	(702)	(745)	(568)	(769)
20 24 000 595500 4612	Kindergarten Kids Camp	(5,108)	(5,000)	(6,389)	(6,389)	(5,881)
<b>4612 Total</b>		<b>4,467</b>	<b>5,012</b>	<b>6,285</b>	<b>6,198</b>	<b>9,727</b>
20 24 000 425100 4625	Camp Caravan	98,014	162,754	135,000	153,449	149,000
20 24 000 515500 4625	Camp Caravan	(37,774)	(44,670)	(38,000)	(47,782)	(40,000)
20 24 000 525500 4625	Camp Caravan	(8,464)	(14,470)	(10,000)	(9,200)	(9,000)
20 24 000 535500 4625	Camp Caravan	(2,098)	(5,219)	(3,000)	(3,940)	(3,200)
20 24 000 595500 4625	Camp Caravan	(13,000)	(17,911)	(21,698)	(21,698)	(24,323)
<b>4625 Total</b>		<b>36,679</b>	<b>80,484</b>	<b>62,302</b>	<b>70,829</b>	<b>72,477</b>
20 24 000 425100 4626	Imagination Station	18,216	24,754	23,760	27,764	25,500
20 24 000 515500 4626	Imagination Station	(7,355)	(8,354)	(11,400)	(9,603)	(11,950)
20 24 000 525500 4626	Imagination Station	-	-	-	(194)	(200)
20 24 000 535500 4626	Imagination Station	(1,700)	(2,171)	(1,410)	(2,020)	(1,710)
20 24 000 595500 4626	Imagination Station	(3,895)	(3,397)	(3,446)	(3,446)	(4,037)
<b>4626 Total</b>		<b>5,266</b>	<b>10,832</b>	<b>7,504</b>	<b>12,501</b>	<b>7,603</b>



## Program Summary Report

### General Recreation

Account Number	Description	Actual History	Actual History	Budget	2019	2020
		2017	2018	2019	Estimate	Budget
20 24 000 425100 4631	Turf & Surf	47,521	51,447	50,000	52,224	52,000
20 24 000 515500 4631	Turf & Surf	(20,724)	(23,190)	(21,000)	(21,400)	(21,000)
20 24 000 525500 4631	Turf & Surf	(2,565)	(6,141)	(7,500)	(6,150)	(6,000)
20 24 000 535500 4631	Turf & Surf	(6,265)	(3,500)	(1,200)	(2,628)	(2,500)
20 24 000 595500 4631	Turf & Surf	(2,976)	(3,056)	(4,484)	(4,484)	(5,605)
<b>4631 Total</b>		<b>14,991</b>	<b>15,561</b>	<b>15,816</b>	<b>17,562</b>	<b>16,895</b>
20 24 000 425100 4643	Adventure Time Before & After	224,696	182,683	181,352	193,000	207,136
20 24 000 515500 4643	Adventure Time Before & After	(65,677)	(65,245)	(73,187)	(71,000)	(74,134)
20 24 000 525500 4643	Adventure Time Before & After	(1,247)	(504)	(4,254)	(4,000)	(4,380)
20 24 000 535500 4643	Adventure Time Before & After	(4,277)	(4,079)	(4,500)	(4,200)	(4,500)
20 24 000 595500 4643	Adventure Time Before & After	(21,025)	(26,598)	(26,096)	(26,096)	(30,036)
<b>4643 Total</b>		<b>132,470</b>	<b>86,257</b>	<b>73,315</b>	<b>87,704</b>	<b>94,086</b>
20 24 000 425100 4684	Gingerbread Class	970	1,007	1,050	1,050	1,050
20 24 000 515500 4684	Gingerbread Class	-	-	-	-	-
20 24 000 525500 4684	Gingerbread Class	-	-	-	-	-
20 24 000 535500 4684	Gingerbread Class	(293)	(316)	(600)	(500)	(600)
20 24 000 595500 4684	Gingerbread Class	(166)	(166)	(190)	(190)	(195)
<b>4684 Total</b>		<b>511</b>	<b>525</b>	<b>260</b>	<b>360</b>	<b>255</b>
20 24 000 425100 4697	Computer Workshop	5,441	4,865	4,200	2,400	3,200
20 24 000 515500 4697	Computer Workshop	-	-	-	-	-
20 24 000 525500 4697	Computer Workshop	(3,442)	(3,240)	(1,260)	(1,400)	(1,500)
20 24 000 535500 4697	Computer Workshop	-	-	-	-	-
20 24 000 595500 4697	Computer Workshop	(895)	(896)	(995)	(364)	(465)
<b>4697 Total</b>		<b>1,104</b>	<b>729</b>	<b>1,945</b>	<b>636</b>	<b>1,235</b>
20 25 000 425100 5702	One Day Trips	3,926	5,256	4,000	5,500	5,500
20 25 000 515500 5702	One Day Trips	-	-	-	-	-
20 25 000 525500 5702	One Day Trips	(3,689)	(5,534)	(2,500)	(4,200)	(4,200)
20 25 000 535500 5702	One Day Trips	(174)	(568)	(300)	-	-
20 25 000 595500 5702	One Day Trips	(949)	(1,727)	(655)	(655)	(793)
<b>5702 Total</b>		<b>(885)</b>	<b>(2,572)</b>	<b>545</b>	<b>645</b>	<b>507</b>
20 25 000 425100 5706	Adult Dance	4,563	4,927	3,600	4,000	3,800
20 25 000 515500 5706	Adult Dance	-	-	-	-	-
20 25 000 525500 5706	Adult Dance	(3,030)	(3,360)	(2,000)	(2,200)	(2,000)
20 25 000 535500 5706	Adult Dance	-	-	-	-	-
20 25 000 595500 5706	Adult Dance	(1,045)	(1,044)	(559)	(559)	(489)
<b>5706 Total</b>		<b>488</b>	<b>523</b>	<b>1,041</b>	<b>1,241</b>	<b>1,311</b>
20 25 000 425100 5728	Senior Luncheons	2,671	2,092	2,000	2,500	2,000
20 25 000 515500 5728	Senior Luncheons	-	-	-	-	-
20 25 000 525500 5728	Senior Luncheons	(2,008)	(1,739)	(1,320)	(2,000)	(2,000)
20 25 000 535500 5728	Senior Luncheons	(969)	(773)	(500)	(650)	(500)
20 25 000 595500 5728	Senior Luncheons	-	-	-	-	-
<b>5728 Total</b>		<b>(306)</b>	<b>(420)</b>	<b>180</b>	<b>(150)</b>	<b>(500)</b>
<b>Grand Total</b>		<b>281,062</b>	<b>302,609</b>	<b>312,601</b>	<b>310,218</b>	<b>351,104</b>



## Program Summary Report

### Special Events

Account Number					Description					Actual History	Actual History	Budget	2019	2020
										2017	2018	2019	Estimate	Budget
20	26	000	425100	6801	Community Events	6,952	5,057	7,925	12,000	12,425				
20	26	000	515500	6801	Community Events	(796)	(1,677)	(1,004)	(1,500)	(1,004)				
20	26	000	525500	6801	Community Events	(11,129)	(9,064)	(18,400)	(16,000)	(15,000)				
20	26	000	535500	6801	Community Events	(4,794)	(9,508)	(4,600)	(4,000)	(3,600)				
20	26	000	595500	6801	Community Events	(774)	(774)	(774)	(747)	(1,068)				
<b>6801 Total</b>						<b>(10,541)</b>	<b>(15,966)</b>	<b>(16,853)</b>	<b>(10,247)</b>	<b>(8,247)</b>				
20	26	000	425100	6808	Breakfast With Santa	3,160	3,270	3,100	3,200	3,200				
20	26	000	525500	6808	Breakfast With Santa	(755)	(2,098)	(900)	(2,000)	(2,000)				
20	26	000	535500	6808	Breakfast With Santa	(994)	(875)	(1,200)	(900)	(900)				
20	26	000	595500	6808	Breakfast With Santa	(304)	(328)	(376)	(376)	(784)				
<b>6808 Total</b>						<b>1,107</b>	<b>(31)</b>	<b>624</b>	<b>(76)</b>	<b>(484)</b>				
20	26	000	425100	6809	Dog Special Event	-	-	1,000	-	-				
20	26	000	525500	6809	Dog Special Event	-	(129)	(500)	(100)	(100)				
20	26	000	535500	6809	Dog Special Event	(435)	(36)	(400)	-	-				
20	26	000	595500	6809	Dog Special Event	(84)	(84)	(64)	-	-				
<b>6809 Total</b>						<b>(519)</b>	<b>(249)</b>	<b>36</b>	<b>(100)</b>	<b>(100)</b>				
20	26	000	425100	6811	Flea Market	-	370	-	-	-				
20	26	000	535500	6811	Flea Market	-	(30)	-	-	-				
20	26	000	595500	6811	Flea Market	(122)	(123)	-	-	-				
<b>6811 Total</b>						<b>(122)</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>-</b>				
20	26	000	425100	6812	July 4th Festivities	1,305	420	1,000	700	1,000				
20	26	000	525500	6812	July 4th Festivities	(5,758)	(5,925)	(6,000)	(6,420)	(6,420)				
20	26	000	535500	6812	July 4th Festivities	-	(145)	(150)	-	-				
20	26	000	595500	6812	July 4th Festivities	(124)	(88)	(108)	(108)	(44)				
<b>6812 Total</b>						<b>(4,577)</b>	<b>(5,738)</b>	<b>(5,258)</b>	<b>(5,828)</b>	<b>(5,464)</b>				
20	26	000	425100	6813	Boo Bash/TouchATruck/CandyCane	1,343	2,779	4,000	3,000	3,500				
20	26	000	525500	6813	Boo Bash/TouchATruck/CandyCane	(1,070)	(2,140)	(1,600)	(2,100)	(2,100)				
20	26	000	535500	6813	Boo Bash/TouchATruck/CandyCane	(1,680)	(2,734)	(1,400)	(2,000)	(2,000)				
20	26	000	595500	6813	Boo Bash/TouchATruck/CandyCane	(466)	(650)	(941)	(941)	(811)				
<b>6813 Total</b>						<b>(1,872)</b>	<b>(2,744)</b>	<b>59</b>	<b>(2,041)</b>	<b>(1,411)</b>				
20	26	000	425100	6816	Parent/Child Events	11,859	16,556	18,500	23,000	21,000				
20	26	000	525500	6816	Parent/Child Events	(3,360)	(5,150)	(7,000)	(15,000)	(15,000)				
20	26	000	535500	6816	Parent/Child Events	(4,131)	(6,979)	(5,300)	(5,000)	(6,000)				
20	26	000	595500	6816	Parent/Child Events	(912)	(910)	(1,167)	(1,167)	(2,160)				
<b>6816 Total</b>						<b>3,457</b>	<b>3,517</b>	<b>5,033</b>	<b>1,833</b>	<b>(2,160)</b>				
20	26	000	425100	6817	Dance Recital Costumes	4,749	6,223	6,500	7,699	8,000				
20	26	000	525500	6817	Dance Recital Costumes	-	-	-	-	-				
20	26	000	535500	6817	Dance Recital Costumes	(4,094)	(5,384)	(5,800)	(6,935)	(6,700)				
20	26	000	595500	6817	Dance Recital Costumes	(385)	(345)	(500)	(500)	(443)				
<b>6817 Total</b>						<b>270</b>	<b>494</b>	<b>200</b>	<b>264</b>	<b>857</b>				



## Program Summary Report

### Special Events

Account Number		Description		Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20	26 000 425100 6820	Easter Extravaganza		1,857	2,073	2,875	3,961	3,000
20	26 000 535500 6820	Easter Extravaganza		(730)	(1,198)	(1,530)	(2,946)	(1,530)
20	26 000 595500 6820	Easter Extravaganza		(518)	(568)	(568)	(568)	(626)
<b>6820 Total</b>				609	307	777	447	844
20	26 000 425100 6824	Cardboard Boat Regatta		1,560	2,800	2,500	1,910	2,500
20	26 000 525500 6824	Cardboard Boat Regatta		(583)	(1,810)	(1,000)	(1,000)	(1,000)
20	26 000 535500 6824	Cardboard Boat Regatta		(482)	(1,260)	(500)	(1,225)	(800)
20	26 000 595500 6824	Cardboard Boat Regatta		-	-	-	-	-
<b>6824 Total</b>				495	(270)	1,000	(315)	700
20	26 000 425100 6830	Santa Visits		2,530	3,025	3,150	3,010	3,375
20	26 000 525500 6830	Santa Visits		-	-	-	-	-
20	26 000 535500 6830	Santa Visits		(1,337)	(1,248)	(1,505)	(1,500)	(1,505)
20	26 000 595500 6830	Santa Visits		(577)	(568)	(568)	(568)	(546)
<b>6830 Total</b>				616	1,210	1,077	942	1,324
20	26 000 425100 6835	Polar Express		11,762	11,782	12,000	12,500	12,120
20	26 000 525500 6835	Polar Express		(2,834)	(3,973)	(3,234)	(2,500)	(3,210)
20	26 000 535500 6835	Polar Express		(2,837)	(2,780)	(3,465)	(3,600)	(3,150)
20	26 000 595500 6835	Polar Express		(2,267)	(2,273)	(2,273)	(2,273)	(2,783)
<b>6835 Total</b>				3,824	2,756	3,028	4,127	2,977
20	26 000 425100 6840	Kids 2 K		1,651	1,681	1,600	2,645	2,800
20	26 000 525500 6840	Kids 2 K		(395)	(400)	(1,150)	-	(400)
20	26 000 535500 6840	Kids 2 K		(168)	(1,019)	(300)	(859)	(1,500)
20	26 000 595500 6840	Kids 2 K		(515)	(467)	(295)	(295)	(295)
<b>6840 Total</b>				574	(204)	(145)	1,491	605
20	26 000 425100 6845	Fall Fete		-	-	-	16,546	-
20	26 000 525500 6845	Fall Fete		-	-	-	(12,096)	-
20	26 000 535500 6845	Fall Fete		-	-	-	(4,450)	-
<b>6845 Total</b>				-	-	-	-	-
<b>Grand Total</b>				(6,679)	(16,702)	(10,422)	(9,503)	(10,559)



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
21 000	Athletic Programs Non-Specified Program Fees						
20 21 000 425100 1101	Adult Softball		6,550	5,850	5,850	4,200	5,850
20 21 000 425100 1102	Adult Fall Softball		4,800	2,600	3,900	2,730	3,900
20 21 000 425100 1105	Adult Kickball Leagues		-	-	6,000	-	-
20 21 000 425100 1111	Girl's Softball		62,186	80,573	76,990	74,457	67,080
20 21 000 425100 1112	Girl's Traveling Softball		59,746	76,191	65,700	74,773	53,700
20 21 000 425100 1113	Girl's Softball Tournament		24,079	17,678	29,850	24,800	23,400
20 21 000 425100 1114	GEGSA Tournament Concessions		-	-	-	-	-
20 21 000 425100 1115	Pitching Clinic		4,283	3,497	3,840	3,900	4,320
20 21 000 425100 1116	GEGSA Fundraising		2,012	4,171	15,000	13,749	55,000
20 21 000 425100 1120	House Soccer		126,088	134,863	128,000	139,031	141,225
20 21 000 425100 1121	Indoor Soccer Leagues		96,755	94,584	124,100	59,852	-
20 21 000 425100 1122	Outdoor Soccer Leagues		-	-	-	-	-
20 21 000 425100 1123	Midwest FC Travel Soccer		-	3,570	68,650	102,963	112,800
20 21 000 425100 1124	Lakers Academy		-	7,625	14,800	9,665	13,120
20 21 000 425100 1125	Lakers Soccer Tournament		81,825	70,587	96,900	80,850	100,750
20 21 000 425100 1126	Future Pros		47,152	35,729	41,100	38,000	51,120
20 21 000 425100 1127	GE Lakers Futbol Club		317,262	346,400	382,700	394,884	413,225
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise		10,820	-	-	3,700	-
20 21 000 425100 1129	Tournament Sponsor/Fundraise		6,859	-	-	-	-
20 21 000 425100 1130	Tournament		25,375	41,411	40,000	21,500	25,000
20 21 000 425100 1140	Men's Basketball		12,765	14,429	16,925	15,500	16,925
20 21 000 425100 1141	Youth Basketball		80,912	92,420	87,600	104,000	107,550
20 21 000 425100 1143	Champions Basketball		-	10,266	13,120	8,613	13,120
20 21 000 425100 1144	Basketball Camps		28,390	19,625	21,000	19,627	21,000
20 21 000 425100 1145	GBW Summer Camps		184,045	187,462	190,000	182,365	190,000
20 21 000 425100 1146	GBS Summer Camps		80,666	79,219	85,000	82,426	85,000
20 21 000 425100 1147	Summer Sports Camps		-	-	-	-	-
20 21 000 425100 1148	Sports Clinics		4,845	6,490	6,531	14,580	14,440
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		1,213	1,071	12,970	12,000	12,500
20 21 000 425100 1155	Fencing		-	3,425	4,140	4,200	4,025
20 21 000 425100 1160	Football Fundraising		2,154	900	7,500	3,500	7,500
20 21 000 425100 1161	Football Youth Tackle		78,754	63,555	75,925	92,000	93,250
20 21 000 425100 1162	Golden Eagles Jamboree		3,938	3,988	3,500	-	-
20 21 000 425100 1163	Golden Eagles Concession		1,513	1,053	3,000	2,500	2,500
20 21 000 425100 1164	Eagle Wear		176	-	-	-	-
20 21 000 425100 1165	Football Legacy Fundraising		-	-	-	-	-
20 21 000 425100 1170	Youth Gymnastics		131,574	136,368	127,000	125,000	127,000
20 21 000 425100 1171	Girl's Field Hockey		71,039	49,965	43,545	38,500	35,490
20 21 000 425100 1172	Boy's Lacrosse		78,286	94,761	92,575	102,110	93,670
20 21 000 425100 1173	Boy's Lacrosse Fundraising		662	1,169	15,000	18,413	15,500
20 21 000 425100 1174	Girl's Lacrosse		7,632	10,190	9,620	10,300	9,880
20 21 000 425100 1175	Chicago Storm Camps		-	758	-	-	-
20 21 000 425100 1176	British Challenger Soccer		12,526	9,555	9,525	8,215	11,780
20 21 000 425100 1177	Field Hockey Sponsorship/Fundr		1,504	-	-	-	-
20 21 000 425100 1180	Tennis Team		-	-	-	-	-
20 21 000 425100 1181	Clay Court Tennis		1,855	1,420	1,650	1,445	1,650



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 21 000 425100 1182	Tennis Lessons		75,646	75,636	80,000	100,000	90,000
20 21 000 425100 1195	Teen Events & Trips		2,486	230	-	-	-
20 21 000 425100 1201	Freedom 4		20,678	21,821	25,000	22,454	24,000
20 21 000 425100 1211	Ice Skating Lessons		31,829	33,054	35,000	28,000	31,700
20 21 000 425100 1222	Lightning Running Club		3,630	4,255	3,295	3,900	3,730
20 21 000 425100 1230	Power/Co Rec Volleyball		8,799	29,149	19,715	27,000	26,460
20 21 000 425100 1232	Baseball House League		151,909	168,211	175,355	150,000	158,595
20 21 000 425100 1233	Baseball Travel League		112,226	114,680	140,400	135,350	151,800
20 21 000 425100 1234	Baseball Fundraising		4,746	6,184	35,000	45,000	20,500
20 21 000 425100 1235	Baseball Tournament		12,700	12,851	21,000	19,200	21,000
20 21 000 425100 1236	Baseball Concessions		11,508	11,480	13,000	11,907	10,000
20 21 000 425100 1237	Travel Baseball Fundraising		-	-	-	-	-
20 21 000 425100 1241	Golden Eagles Cheerleading		50,020	55,232	36,120	47,480	40,000
20 21 000 425100 1259	Fishing Derby		530	515	450	495	450
20 21 000 425100 1260	Coach Ed Sports Classes		-	-	-	-	-
20 21 000 425100 1261	All-Star Sports		109,182	117,784	100,744	120,000	110,084
20 21 000 425100 1275	Illinois Shotokan Karate		51,891	51,574	55,000	45,000	42,866
20 21 000 425100 1278	White Sox Clinics/Camps		18,470	18,430	18,450	17,080	9,463
20 21 000 425100 1280	Rugby		17,391	20,704	17,550	25,076	22,875
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		-	919	5,000	11,215	5,000
20 21 000 425100 1285	Skateboarding		-	2,794	2,135	3,800	3,422
	<b>Program Fees</b>		<b>2,343,883</b>	<b>2,458,918</b>	<b>2,712,720</b>	<b>2,707,305</b>	<b>2,705,215</b>
<b>Revenue Total</b>			<b>2,343,883</b>	<b>2,458,918</b>	<b>2,712,720</b>	<b>2,707,305</b>	<b>2,705,215</b>
	<b>Salaries &amp; Wages - Programs</b>						
20 21 000 515500 1101	Adult Softball		1,553	784	870	669	870
20 21 000 515500 1102	Adult Fall Softball		-	386	551	696	957
20 21 000 515500 1105	Adult Kickball Leagues		-	-	480	-	-
20 21 000 515500 1111	Girl's Softball		323	813	2,500	700	2,500
20 21 000 515500 1112	Girl's Traveling Softball		-	952	1,500	1,400	1,500
20 21 000 515500 1113	Girl's Softball Tournament		4,893	3,840	3,600	3,031	3,600
20 21 000 515500 1115	Pitching Clinic		3,024	1,264	2,880	2,730	3,024
20 21 000 515500 1120	House Soccer		765	1,616	1,200	1,301	1,200
20 21 000 515500 1121	Indoor Soccer Leagues		4,632	3,384	6,300	2,395	-
20 21 000 515500 1125	Lakers Soccer Tournament		964	1,507	2,880	2,880	2,880
20 21 000 515500 1127	GE Lakers Futbol Club		1,963	1,630	3,000	2,200	3,000
20 21 000 515500 1130	Tournament		3,990	6,600	10,000	3,651	3,500
20 21 000 515500 1140	Men's Basketball		1,492	2,265	2,465	2,500	2,465
20 21 000 515500 1141	Youth Basketball		10,340	11,929	12,000	11,900	12,000
20 21 000 515500 1144	Basketball Camps		11,295	12,369	11,885	12,109	11,885
20 21 000 515500 1145	GBW Summer Camps		116,967	113,525	125,000	120,000	125,000
20 21 000 515500 1146	GBS Summer Camps		47,493	49,448	50,000	45,000	50,000
20 21 000 515500 1170	Youth Gymnastics		55,812	54,436	45,000	51,000	52,500
20 21 000 515500 1171	Girl's Field Hockey		16,558	15,968	12,224	12,000	11,260
20 21 000 515500 1172	Boy's Lacrosse		7,541	13,302	14,470	11,200	12,810
20 21 000 515500 1182	Tennis Lessons		52,533	58,580	55,000	74,000	64,000
20 21 000 515500 1222	Lightning Running Club		-	-	-	115	125
20 21 000 515500 1230	Power/Co Rec Volleyball		-	677	832	850	674





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 21 000 515500 1236	Baseball Concessions		2,069	2,974	3,000	4,368	4,000
20 21 000 515500 1241	Golden Eagles Cheerleading		351	-	-	-	-
	<b>Salaries &amp; Wages - Programs</b>		<b>344,556</b>	<b>358,250</b>	<b>367,637</b>	<b>366,695</b>	<b>369,750</b>
	<b>Contractual Services- Programs</b>						
20 21 000 525500 1101	Adult Softball		2,496	2,291	2,369	1,692	2,369
20 21 000 525500 1102	Adult Fall Softball		1,585	1,023	1,501	1,137	1,501
20 21 000 525500 1105	Adult Kickball Leagues		-	-	1,000	-	-
20 21 000 525500 1111	Girl's Softball		12,952	14,190	15,046	15,000	12,605
20 21 000 525500 1112	Girl's Traveling Softball		32,649	46,318	37,274	47,500	28,630
20 21 000 525500 1113	Girl's Softball Tournament		9,817	3,739	9,531	12,212	9,027
20 21 000 525500 1116	GEGSA Fundraising		-	2,000	12,500	1,750	12,500
20 21 000 525500 1120	House Soccer		16,043	21,033	18,076	18,272	17,944
20 21 000 525500 1121	Indoor Soccer Leagues		66,766	61,963	92,146	45,327	-
20 21 000 525500 1123	Midwest FC Travel Soccer		-	22,812	55,021	69,056	62,853
20 21 000 525500 1124	Lakers Academy		-	3,725	11,824	6,300	9,232
20 21 000 525500 1125	Lakers Soccer Tournament		42,276	39,561	53,050	54,293	73,022
20 21 000 525500 1126	Future Pros		33,544	24,256	28,770	21,700	35,784
20 21 000 525500 1127	GE Lakers Futbol Club		279,778	260,568	293,917	294,000	294,793
20 21 000 525500 1128	GE Lakers Sponsor/Fundraise		-	-	-	3,700	-
20 21 000 525500 1130	Tournament		1,452	3,338	5,000	2,537	2,500
20 21 000 525500 1140	Men's Basketball		5,995	7,150	8,164	7,500	7,539
20 21 000 525500 1141	Youth Basketball		14,031	18,352	19,515	22,103	21,440
20 21 000 525500 1143	Champions Basketball		-	6,590	9,814	6,500	9,184
20 21 000 525500 1144	Basketball Camps		6,410	-	-	-	-
20 21 000 525500 1145	GBW Summer Camps		31,639	37,545	30,500	31,420	30,500
20 21 000 525500 1146	GBS Summer Camps		16,823	14,587	17,250	20,245	17,250
20 21 000 525500 1148	Sports Clinics		4,532	4,597	4,898	9,500	10,485
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		-	-	1,260	-	-
20 21 000 525500 1155	Fencing		-	2,766	2,898	2,650	2,818
20 21 000 525500 1160	Football Fundraising		33	-	-	150	-
20 21 000 525500 1161	Football Youth Tackle		12,134	13,529	12,935	12,000	11,935
20 21 000 525500 1162	Golden Eagles Jamboree		1,290	1,320	1,000	-	-
20 21 000 525500 1163	Golden Eagles Concession		228	233	1,500	500	250
20 21 000 525500 1170	Youth Gymnastics		1,997	719	-	3,250	3,500
20 21 000 525500 1171	Girl's Field Hockey		9,706	3,070	1,950	1,000	1,850
20 21 000 525500 1172	Boy's Lacrosse		19,693	23,802	21,575	28,200	22,325
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	14,000	15,000	14,500
20 21 000 525500 1174	Girl's Lacrosse		6,247	7,800	6,765	7,500	7,410
20 21 000 525500 1176	British Challenger Soccer		9,532	10,017	6,668	6,000	8,246
20 21 000 525500 1182	Tennis Lessons		255	-	-	-	-
20 21 000 525500 1195	Teen Events & Trips		3,230	480	-	680	680
20 21 000 525500 1201	Freedom 4		3,325	4,039	3,000	3,205	3,400
20 21 000 525500 1211	Ice Skating Lessons		19,342	24,456	28,000	22,000	26,360
20 21 000 525500 1222	Lightning Running Club		1,106	1,014	782	760	892
20 21 000 525500 1230	Power/Co Rec Volleyball		6,923	14,429	8,388	15,000	14,122
20 21 000 525500 1232	Baseball House League		37,805	29,322	31,048	30,000	32,692
20 21 000 525500 1233	Baseball Travel League		62,477	58,531	88,922	82,096	95,899
20 21 000 525500 1234	Baseball Fundraising		1,588	3,650	21,664	-	7,500



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 21 000 525500 1235	Baseball Tournament		7,106	5,985	11,869	8,350	11,895
20 21 000 525500 1236	Baseball Concessions		396	402	1,000	361	1,000
20 21 000 525500 1241	Golden Eagles Cheerleading		20,474	18,410	6,048	13,700	6,476
20 21 000 525500 1261	All-Star Sports		61,393	67,180	52,814	64,000	56,513
20 21 000 525500 1275	Illinois Shotokan Karate		38,755	38,557	41,250	36,000	32,150
20 21 000 525500 1278	White Sox Clinics/Camps		14,287	12,594	13,837	12,523	7,097
20 21 000 525500 1280	Rugby		3,537	4,424	3,706	7,500	4,422
20 21 000 525500 1281	Rugby Sponsorship/Fundraising		-	-	2,500	7,715	2,500
20 21 000 525500 1285	Skateboarding		-	2,100	1,500	3,000	2,400
<b>Contractual Services- Programs</b>			<b>921,647</b>	<b>944,465</b>	<b>1,114,045</b>	<b>1,074,884</b>	<b>1,037,990</b>
<b>Materials &amp; Supplies -Programs</b>							
20 21 000 535500 1101	Adult Softball		342	180	360	180	580
20 21 000 535500 1102	Adult Fall Softball		342	180	180	180	180
20 21 000 535500 1111	Girl's Softball		16,675	30,469	24,398	23,000	21,316
20 21 000 535500 1112	Girl's Traveling Softball		3,504	3,916	3,300	2,500	3,300
20 21 000 535500 1113	Girl's Softball Tournament		4,188	4,067	10,614	3,452	5,943
20 21 000 535500 1116	GEGSA Fundraising		2,012	2,171	2,500	11,999	42,500
20 21 000 535500 1120	House Soccer		28,035	35,459	19,150	34,502	41,400
20 21 000 535500 1121	Indoor Soccer Leagues		1,146	781	950	449	-
20 21 000 535500 1123	Midwest FC Travel Soccer		-	1,603	3,000	5,971	9,000
20 21 000 535500 1124	Lakers Academy		-	-	-	2,040	500
20 21 000 535500 1125	Lakers Soccer Tournament		18,819	17,594	13,250	12,000	13,250
20 21 000 535500 1126	Future Pros		-	-	-	2,306	-
20 21 000 535500 1127	GE Lakers Futbol Club		4,458	11,210	11,725	20,000	20,600
20 21 000 535500 1128	GE Lakers Sponsor/Fundraise		135	-	-	-	-
20 21 000 535500 1129	Tournament Sponsor/Fundraise		751	-	-	-	-
20 21 000 535500 1130	Tournament		2,703	9,294	6,000	4,065	5,000
20 21 000 535500 1140	Men's Basketball		-	260	100	100	100
20 21 000 535500 1141	Youth Basketball		12,233	12,144	13,880	13,000	17,130
20 21 000 535500 1144	Basketball Camps		673	563	1,750	963	1,750
20 21 000 535500 1145	GBW Summer Camps		4,453	6,279	6,000	2,302	6,000
20 21 000 535500 1146	GBS Summer Camps		3,286	2,402	5,000	2,787	5,000
20 21 000 535500 1149	Golden Eagle Cheer Fundraising		1,213	1,071	11,710	12,000	12,500
20 21 000 535500 1160	Football Fundraising		2,121	900	7,500	3,350	7,500
20 21 000 535500 1161	Football Youth Tackle		25,793	17,337	33,524	46,514	46,269
20 21 000 535500 1162	Golden Eagles Jamboree		1,862	1,882	1,996	-	-
20 21 000 535500 1163	Golden Eagles Concession		1,285	820	1,500	2,000	2,250
20 21 000 535500 1164	Eagle Wear		176	-	-	-	-
20 21 000 535500 1170	Youth Gymnastics		11,999	6,831	5,000	5,700	5,500
20 21 000 535500 1171	Girl's Field Hockey		7,699	3,534	3,151	2,000	2,145
20 21 000 535500 1172	Boy's Lacrosse		23,445	24,069	22,394	26,500	22,380
20 21 000 535500 1173	Boy's Lacrosse Fundraising		662	1,169	1,000	1,300	1,000
20 21 000 535500 1181	Clay Court Tennis		101	135	600	210	600
20 21 000 535500 1182	Tennis Lessons		2,841	5,816	5,000	5,419	5,500
20 21 000 535500 1195	Teen Events & Trips		36	-	-	20	-
20 21 000 535500 1201	Freedom 4		6,308	7,979	7,000	8,319	8,400
20 21 000 535500 1222	Lightning Running Club		706	988	962	1,000	1,051
20 21 000 535500 1230	Power/Co Rec Volleyball		-	1,457	1,880	2,000	1,375





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 21 000 535500 1232	Baseball House League		41,733	62,707	62,344	52,000	51,839
20 21 000 535500 1233	Baseball Travel League		3,090	4,869	2,420	5,000	2,255
20 21 000 535500 1234	Baseball Fundraising		3,159	2,533	13,336	45,000	13,000
20 21 000 535500 1235	Baseball Tournament		1,607	2,803	5,006	2,625	5,410
20 21 000 535500 1236	Baseball Concessions		9,043	8,104	9,000	7,178	5,000
20 21 000 535500 1241	Golden Eagles Cheerleading		16,467	24,366	15,230	19,750	18,380
20 21 000 535500 1259	Fishing Derby		222	317	182	294	182
20 21 000 535500 1261	All-Star Sports		143	-	50	-	-
20 21 000 535500 1280	Rugby		6,173	8,239	5,205	7,688	8,000
20 21 000 535500 1281	Rugby Sponsorship/Fundraising		(133)	919	2,500	3,500	2,500
	<b>Materials &amp; Supplies -Programs</b>		<b>271,506</b>	<b>327,416</b>	<b>340,647</b>	<b>401,163</b>	<b>416,585</b>
	<b>Chargebacks &amp; Indirect Expense</b>						
20 21 000 595500 1101	Adult Softball		2,064	1,292	1,293	750	806
20 21 000 595500 1102	Adult Fall Softball		1,698	604	969	600	607
20 21 000 595500 1105	Adult Kickball Leagues		-	-	587	-	-
20 21 000 595500 1111	Girl's Softball		12,548	14,563	15,555	15,555	13,889
20 21 000 595500 1112	Girl's Traveling Softball		6,370	6,478	7,201	7,201	6,845
20 21 000 595500 1113	Girl's Softball Tournament		5,182	6,031	6,105	6,105	4,830
20 21 000 595500 1115	Pitching Clinic		460	460	631	631	607
20 21 000 595500 1120	House Soccer		26,055	25,247	26,957	26,957	27,305
20 21 000 595500 1123	Midwest FC Travel Soccer		-	-	2,836	2,836	7,872
20 21 000 595500 1124	Lakers Academy		-	-	-	-	1,445
20 21 000 595500 1125	Lakers Soccer Tournament		10,892	11,924	11,677	11,677	11,598
20 21 000 595500 1126	Future Pros		4,855	6,401	6,500	6,500	7,529
20 21 000 595500 1127	GE Lakers Futbol Club		22,758	22,758	17,858	17,858	21,834
20 21 000 595500 1140	Men's Basketball		2,501	3,124	2,047	2,047	2,481
20 21 000 595500 1141	Youth Basketball		14,780	17,665	17,858	17,858	19,095
20 21 000 595500 1143	Champions Basketball		-	950	968	968	1,787
20 21 000 595500 1144	Basketball Camps		2,525	1,517	2,115	2,115	1,934
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	478	896
20 21 000 595500 1155	Fencing		-	429	521	521	926
20 21 000 595500 1161	Football Youth Tackle		16,289	14,491	10,486	10,486	11,734
20 21 000 595500 1162	Golden Eagles Jamboree		786	786	504	-	-
20 21 000 595500 1170	Youth Gymnastics		16,587	21,568	21,141	21,141	22,301
20 21 000 595500 1171	Girl's Field Hockey		16,325	16,416	15,458	15,458	14,447
20 21 000 595500 1172	Boy's Lacrosse		7,477	9,090	11,240	11,240	13,843
20 21 000 595500 1174	Girl's Lacrosse		1,126	956	908	908	973
20 21 000 595500 1176	British Challenger Soccer		1,461	601	601	601	897
20 21 000 595500 1181	Clay Court Tennis		660	600	529	529	409
20 21 000 595500 1182	Tennis Lessons		5,153	5,153	6,166	6,166	6,231
20 21 000 595500 1195	Teen Events & Trips		352	353	-	-	-
20 21 000 595500 1201	Freedom 4		2,264	2,264	2,400	2,400	2,400
20 21 000 595500 1211	Ice Skating Lessons		1,454	1,912	2,212	2,212	3,088
20 21 000 595500 1222	Lightning Running Club		855	768	742	742	734
20 21 000 595500 1230	Power/Co Rec Volleyball		1,295	2,118	3,759	3,759	4,366
20 21 000 595500 1232	Baseball House League		32,490	34,054	38,124	38,124	34,415



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 21 000 595500 1233	Baseball Travel League		12,103	15,163	14,416	14,416	15,686
20 21 000 595500 1235	Baseball Tournament		3,988	4,063	4,125	4,125	3,695
20 21 000 595500 1241	Golden Eagles Cheerleading		4,298	4,684	5,983	5,983	6,368
20 21 000 595500 1259	Fishing Derby		166	156	157	157	172
20 21 000 595500 1261	All-Star Sports		23,036	23,087	23,184	23,184	24,785
20 21 000 595500 1275	Illinois Shotokan Karate		5,213	4,251	4,286	4,286	5,262
20 21 000 595500 1278	White Sox Clinics/Camps		-	-	1,077	1,077	1,127
20 21 000 595500 1280	Rugby		3,941	3,941	4,388	4,388	4,704
20 21 000 595500 1285	Skateboarding		-	220	264	264	466
	<b>Chargebacks &amp; Indirect Expense</b>		<b>272,007</b>	<b>288,138</b>	<b>296,305</b>	<b>294,303</b>	<b>312,388</b>
<b>Expense Total</b>			<b>1,809,716</b>	<b>1,918,269</b>	<b>2,118,634</b>	<b>2,137,045</b>	<b>2,136,713</b>
Revenue Total			2,343,883	2,458,918	2,712,720	2,707,305	2,705,215
Expense Total			1,809,716	1,918,269	2,118,634	2,137,045	2,136,713
<b>21</b>	<b>Athletic Programs</b>		<b>534,167</b>	<b>540,649</b>	<b>594,086</b>	<b>570,259</b>	<b>568,502</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
22 000	Arts & Crafts Programs Non-Specified Program Fees						
20 22 000 425100 2301	Theatre/Foreign Language/Horse		12,252	11,205	11,500	10,500	10,500
20 22 000 425100 2310	Bowling/Magic/Manners		12,511	15,018	14,000	14,400	14,000
20 22 000 425100 2311	Early Childhood General		20,251	32,246	19,076	45,000	31,934
20 22 000 425100 2314	Cooking		15,302	21,449	19,000	25,000	24,000
20 22 000 425100 2315	Young Rembrandts		6,203	4,398	5,000	2,000	2,200
20 22 000 425100 2331	Kid Rock		8,665	10,216	10,000	10,100	10,500
20 22 000 425100 2350	Cool Science		7,698	10,143	14,000	2,500	3,000
20 22 000 425100 2351	Music & Movement		4,915	5,855	5,000	3,800	4,000
20 22 000 425100 2358	Glitzy Girlz		3,339	2,143	3,000	1,775	2,100
20 22 000 425100 2362	Music Together		46,825	45,646	43,000	42,000	43,000
20 22 000 425100 2364	Adult General		2,055	5,656	5,000	5,000	5,000
20 22 000 425100 2370	Bricks 4 Kidz		12,457	19,378	20,500	21,300	22,000
20 22 000 425100 2375	Nature Programs		12,033	14,620	20,720	20,200	21,040
	<b>Program Fees</b>		<b>164,506</b>	<b>197,972</b>	<b>189,796</b>	<b>203,575</b>	<b>193,274</b>
<b>Revenue Total</b>			<b>164,506</b>	<b>197,972</b>	<b>189,796</b>	<b>203,575</b>	<b>193,274</b>
	<b>Salaries &amp; Wages - Programs</b>						
20 22 000 515500 2310	Bowling/Magic/Manners		5,146	2,672	3,000	2,500	2,600
20 22 000 515500 2311	Early Childhood General		-	1,290	-	6,000	3,744
20 22 000 515500 2375	Nature Programs		5,571	8,408	11,247	10,200	10,272
	<b>Salaries &amp; Wages - Programs</b>		<b>10,716</b>	<b>12,370</b>	<b>14,247</b>		
	<b>Contractual Services- Programs</b>						
20 22 000 525500 2301	Theatre/Foreign Language/Horse		9,059	8,390	7,800	6,200	6,200
20 22 000 525500 2310	Bowling/Magic/Manners		4,123	8,984	7,000	6,000	6,000
20 22 000 525500 2311	Early Childhood General		10,996	25,400	10,790	18,000	11,610
20 22 000 525500 2314	Cooking		11,918	17,002	13,000	19,146	16,800
20 22 000 525500 2315	Young Rembrandts		4,485	2,955	2,900	1,200	1,430
20 22 000 525500 2331	Kid Rock		6,496	7,533	7,000	7,000	7,100
20 22 000 525500 2350	Cool Science		5,099	7,758	10,000	1,300	1,600
20 22 000 525500 2351	Music & Movement		3,381	4,067	3,200	2,245	2,350
20 22 000 525500 2358	Glitzy Girlz		2,450	1,845	2,000	900	1,200
20 22 000 525500 2362	Music Together		34,948	33,541	31,500	31,100	31,500
20 22 000 525500 2364	Adult General		1,487	4,503	3,200	3,000	3,200
20 22 000 525500 2370	Bricks 4 Kidz		9,699	15,693	16,500	16,500	15,400
20 22 000 525500 2375	Nature Programs		618	-	750	700	1,200
	<b>Contractual Services- Programs</b>		<b>104,759</b>	<b>137,671</b>	<b>115,640</b>	<b>113,291</b>	<b>105,590</b>
	<b>Materials &amp; Supplies -Programs</b>						
20 22 000 535500 2311	Early Childhood General		-	742	-	400	300
20 22 000 535500 2375	Nature Programs		2,099	1,601	2,000	1,800	2,000
	<b>Materials &amp; Supplies -Programs</b>		<b>2,099</b>	<b>2,343</b>	<b>2,000</b>	<b>2,200</b>	<b>2,300</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Chargebacks &amp; Indirect Expense</b>							
20 22 000 595500 2301	Theatre/Foreign Language/Horse		2,361	2,362	2,369	2,369	2,369
20 22 000 595500 2310	Bowling/Magic/Manners		561	560	1,079	1,079	1,079
20 22 000 595500 2311	Early Childhood General		3,343	3,474	3,549	3,549	4,367
20 22 000 595500 2314	Cooking		337	393	1,356	1,356	2,120
20 22 000 595500 2315	Young Rembrandts		1,130	1,131	1,105	578	474
20 22 000 595500 2331	Kid Rock		1,178	1,121	1,206	1,206	1,569
20 22 000 595500 2350	Cool Science		1,882	1,872	2,541	564	795
20 22 000 595500 2351	Music & Movement		830	836	936	936	946
20 22 000 595500 2358	Glitzy Girlz		614	626	707	567	594
20 22 000 595500 2362	Music Together		3,072	3,089	3,863	3,863	3,813
20 22 000 595500 2364	Adult General		372	383	687	687	1,000
20 22 000 595500 2370	Bricks 4 Kidz		1,242	1,145	2,177	2,177	2,231
20 22 000 595500 2375	Nature Programs		2,034	1,683	2,523	2,523	4,823
<b>Chargebacks &amp; Indirect Expense</b>			<b>18,956</b>	<b>18,675</b>	<b>24,098</b>	<b>21,454</b>	<b>26,180</b>
<b>Expense Total</b>			<b>136,530</b>	<b>171,059</b>	<b>155,985</b>	<b>136,945</b>	<b>134,070</b>
Revenue Total			164,506	197,972	189,796	203,575	193,274
Expense Total			136,530	171,059	155,985	136,945	134,070
<b>22</b>	<b>Arts &amp; Crafts Programs</b>		<b>27,976</b>	<b>26,914</b>	<b>33,811</b>	<b>66,630</b>	<b>59,204</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
23 000	Health/Fitness/Dance Programs Non-Specified Program Fees						
20 23 000 425100 3410	Fitness Classes		7,973	9,616	10,500	9,000	10,500
20 23 000 425100 3510	Dance		27,310	33,272	30,000	42,000	42,000
	<b>Program Fees</b>		<b>35,283</b>	<b>42,888</b>	<b>40,500</b>	<b>51,000</b>	<b>52,500</b>
<b>Revenue Total</b>			<b>35,283</b>	<b>42,888</b>	<b>40,500</b>	<b>51,000</b>	<b>52,500</b>
	<b>Salaries &amp; Wages - Programs</b>						
20 23 000 515500 3410	Fitness Classes		5,370	4,740	4,500	3,886	4,500
20 23 000 515500 3510	Dance		13,197	13,500	11,000	16,627	17,000
	<b>Salaries &amp; Wages - Programs</b>		<b>18,566</b>	<b>18,240</b>	<b>15,500</b>	<b>20,513</b>	<b>21,500</b>
	<b>Contractual Services- Programs</b>						
20 23 000 525500 3510	Dance		-	-	-	35	100
	<b>Contractual Services- Programs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>	<b>100</b>
	<b>Materials &amp; Supplies -Programs</b>						
20 23 000 535500 3410	Fitness Classes		-	-	200	-	-
20 23 000 535500 3510	Dance		304	373	400	100	500
	<b>Materials &amp; Supplies -Programs</b>		<b>304</b>	<b>373</b>	<b>600</b>	<b>100</b>	<b>500</b>
	<b>Chargebacks &amp; Indirect Expense</b>						
20 23 000 595500 3410	Fitness Classes		3,551	3,500	3,500	3,500	3,500
20 23 000 595500 3510	Dance		5,470	7,098	6,382	6,382	6,805
	<b>Chargebacks &amp; Indirect Expense</b>		<b>9,021</b>	<b>10,598</b>	<b>9,882</b>	<b>9,882</b>	<b>10,305</b>
<b>Expense Total</b>			<b>27,891</b>	<b>29,210</b>	<b>25,982</b>	<b>30,530</b>	<b>32,405</b>
Revenue Total			35,283	42,888	40,500	51,000	52,500
Expense Total			27,891	29,210	25,982	30,530	32,405
<b>23</b>	<b>Health/Fitness/Dance Programs</b>		<b>7,393</b>	<b>13,678</b>	<b>14,518</b>	<b>20,470</b>	<b>20,095</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
24		General Recreation Programs					
<b>000</b>	<b>Non-Specified</b>						
	<b>Program Fees</b>						
20 24 000 425100 4450	Safety Village		11,771	15,101	15,380	14,239	16,920
20 24 000 425100 4451	Positively Play		25,841	29,312	31,003	32,049	32,326
20 24 000 425100 4598	CDH Classes		5,534	6,587	6,660	7,800	7,500
20 24 000 425100 4610	Preschool		439,125	461,613	487,482	445,000	474,846
20 24 000 425100 4612	Kindergarten Kids Camp		18,319	20,685	24,984	20,720	26,825
20 24 000 425100 4625	Camp Caravan		98,014	162,754	135,000	153,449	149,000
20 24 000 425100 4626	Imagination Station		18,216	24,754	23,760	27,764	25,500
20 24 000 425100 4631	Turf & Surf		47,521	51,447	50,000	52,224	52,000
20 24 000 425100 4643	Adventure Time Before & After		224,696	182,683	181,352	193,000	207,136
20 24 000 425100 4684	Gingerbread Class		970	1,007	1,050	1,050	1,050
20 24 000 425100 4697	Computer Workshop		5,441	4,865	4,200	2,400	3,200
	<b>Program Fees</b>		<b>895,448</b>	<b>960,807</b>	<b>960,871</b>	<b>949,695</b>	<b>996,303</b>
<b>Revenue Total</b>			<b>895,448</b>	<b>960,807</b>	<b>960,871</b>	<b>949,695</b>	<b>996,303</b>
	<b>Salaries &amp; Wages - Programs</b>						
20 24 000 515500 4450	Safety Village		4,570	5,397	5,580	6,781	6,612
20 24 000 515500 4451	Positively Play		9,666	11,832	11,917	10,384	12,669
20 24 000 515500 4598	CDH Classes		1,600	1,893	1,734	1,600	1,607
20 24 000 515500 4610	Preschool		236,340	231,537	226,700	221,000	217,674
20 24 000 515500 4612	Kindergarten Kids Camp		8,082	9,971	11,565	7,565	10,448
20 24 000 515500 4625	Camp Caravan		37,774	44,670	38,000	47,782	40,000
20 24 000 515500 4626	Imagination Station		7,355	8,354	11,400	9,603	11,950
20 24 000 515500 4631	Turf & Surf		20,724	23,190	21,000	21,400	21,000
20 24 000 515500 4643	Adventure Time Before & After		65,677	65,245	73,187	71,000	74,134
	<b>Salaries &amp; Wages - Programs</b>		<b>391,788</b>	<b>402,089</b>	<b>401,083</b>	<b>397,115</b>	<b>396,094</b>
	<b>Contractual Services- Programs</b>						
20 24 000 525500 4450	Safety Village		-	120	-	-	-
20 24 000 525500 4610	Preschool		9,834	7,754	9,584	9,000	8,646
20 24 000 525500 4625	Camp Caravan		8,464	14,470	10,000	9,200	9,000
20 24 000 525500 4626	Imagination Station		-	-	-	194	200
20 24 000 525500 4631	Turf & Surf		2,565	6,141	7,500	6,150	6,000
20 24 000 525500 4643	Adventure Time Before & After		1,247	504	4,254	4,000	4,380
20 24 000 525500 4697	Computer Workshop		3,442	3,240	1,260	1,400	1,500
	<b>Contractual Services- Programs</b>		<b>25,552</b>	<b>32,229</b>	<b>32,598</b>	<b>29,944</b>	<b>29,726</b>

				Actual History	Actual History	Budget	2019	2020
Account Number	Description		Detail Description	2017	2018	2019	Estimate	Budget
<b>Materials &amp; Supplies -Programs</b>								
20 24 000 535500 4450	Safety Village			433	433	500	628	600
20 24 000 535500 4451	Positively Play			965	1,211	1,048	676	1,040
20 24 000 535500 4598	CDH Classes			494	987	753	615	753
20 24 000 535500 4610	Preschool			24,376	29,890	23,000	27,000	19,800
20 24 000 535500 4612	Kindergarten Kids Camp			662	702	745	568	769
20 24 000 535500 4625	Camp Caravan			2,098	5,219	3,000	3,940	3,200
20 24 000 535500 4626	Imagination Station			1,700	2,171	1,410	2,020	1,710
20 24 000 535500 4631	Turf & Surf			6,265	3,500	1,200	2,628	2,500
20 24 000 535500 4643	Adventure Time Before & After			4,277	4,079	4,500	4,200	4,500
20 24 000 535500 4684	Gingerbread Class			293	316	600	500	600
<b>Materials &amp; Supplies -Programs</b>				<b>41,563</b>	<b>48,507</b>	<b>36,756</b>	<b>42,775</b>	<b>35,472</b>
<b>Chargebacks &amp; Indirect Expense</b>								
20 24 000 595500 4450	Safety Village			4,498	5,156	5,216	5,216	5,226
20 24 000 595500 4451	Positively Play			7,384	7,275	7,375	7,375	6,802
20 24 000 595500 4598	CDH Classes			2,237	2,051	2,089	2,089	2,054
20 24 000 595500 4610	Preschool			93,596	101,397	101,622	94,032	100,601
20 24 000 595500 4612	Kindergarten Kids Camp			5,108	5,000	6,389	6,389	5,881
20 24 000 595500 4625	Camp Caravan			13,000	17,911	21,698	21,698	24,323
20 24 000 595500 4626	Imagination Station			3,895	3,397	3,446	3,446	4,037
20 24 000 595500 4631	Turf & Surf			2,976	3,056	4,484	4,484	5,605
20 24 000 595500 4643	Adventure Time Before & After			21,025	26,598	26,096	26,096	30,036
20 24 000 595500 4684	Gingerbread Class			166	166	190	190	195
20 24 000 595500 4697	Computer Workshop			895	896	995	364	465
<b>Chargebacks &amp; Indirect Expense</b>				<b>154,780</b>	<b>172,903</b>	<b>179,600</b>	<b>171,379</b>	<b>185,225</b>
<b>Expense Total</b>				<b>613,683</b>	<b>655,728</b>	<b>650,037</b>	<b>641,213</b>	<b>646,517</b>
Revenue Total				895,448	960,807	960,871	949,695	996,303
Expense Total				613,683	655,728	650,037	641,213	646,517
<b>24</b>	<b>General Recreation Programs</b>			<b>281,765</b>	<b>305,079</b>	<b>310,835</b>	<b>308,482</b>	<b>349,786</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
25 000	General Recreation - Active Adults Non-Specified Program Fees						
20 25 000 425100 5702	One Day Trips		3,926	5,256	4,000	5,500	5,500
20 25 000 425100 5706	Adult Dance		4,563	4,927	3,600	4,000	3,800
20 25 000 425100 5728	Senior Luncheons		2,671	2,092	2,000	2,500	2,000
	<b>Program Fees</b>		<b>11,160</b>	<b>12,275</b>	<b>9,600</b>	<b>12,000</b>	<b>11,300</b>
<b>Revenue Total</b>			<b>11,160</b>	<b>12,275</b>	<b>9,600</b>	<b>12,000</b>	<b>11,300</b>
	<b>Contractual Services- Programs</b>						
20 25 000 525500 5702	One Day Trips		3,689	5,534	2,500	4,200	4,200
20 25 000 525500 5706	Adult Dance		3,030	3,360	2,000	2,200	2,000
20 25 000 525500 5728	Senior Luncheons		2,008	1,739	1,320	2,000	2,000
	<b>Contractual Services- Programs</b>		<b>8,727</b>	<b>10,633</b>	<b>5,820</b>	<b>8,400</b>	<b>8,200</b>
	<b>Materials &amp; Supplies -Programs</b>						
20 25 000 535500 5702	One Day Trips		174	568	300	-	-
20 25 000 535500 5728	Senior Luncheons		969	773	500	650	500
	<b>Materials &amp; Supplies -Programs</b>		<b>1,143</b>	<b>1,341</b>	<b>800</b>	<b>650</b>	<b>500</b>
	<b>Chargebacks &amp; Indirect Expense</b>						
20 25 000 595500 5702	One Day Trips		949	1,727	655	655	793
20 25 000 595500 5706	Adult Dance		1,045	1,044	559	559	489
	<b>Chargebacks &amp; Indirect Expense</b>		<b>1,994</b>	<b>2,771</b>	<b>1,214</b>	<b>1,214</b>	<b>1,282</b>
<b>Expense Total</b>			<b>11,864</b>	<b>14,745</b>	<b>7,834</b>	<b>10,264</b>	<b>9,982</b>
Revenue Total			11,160	12,275	9,600	12,000	11,300
Expense Total			11,864	14,745	7,834	10,264	9,982
<b>25</b>	<b>General Recreation - Active Adults</b>		<b>(704)</b>	<b>(2,470)</b>	<b>1,766</b>	<b>1,736</b>	<b>1,318</b>





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
26	Special Events						
<b>000</b>	<b>Non-Specified</b>						
	<b>Program Fees</b>						
20 26 000 425100 6801	Community Events		6,952	5,057	7,925	12,000	12,425
20 26 000 425100 6808	Breakfast With Santa		3,160	3,270	3,100	3,200	3,200
20 26 000 425100 6809	Dog Special Event		-	-	1,000	-	-
20 26 000 425100 6811	Flea Market		-	370	-	-	-
20 26 000 425100 6812	July 4th Festivities		1,305	420	1,000	700	1,000
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		1,343	2,779	4,000	3,000	3,500
20 26 000 425100 6816	Parent/Child Events		11,859	16,556	18,500	23,000	21,000
20 26 000 425100 6817	Dance Recital Costumes		4,749	6,223	6,500	7,699	8,000
20 26 000 425100 6820	Easter Extravaganza		1,857	2,073	2,875	3,961	3,000
20 26 000 425100 6824	Cardboard Boat Regatta		1,560	2,800	2,500	1,910	2,500
20 26 000 425100 6830	Santa Visits		2,530	3,025	3,150	3,010	3,375
20 26 000 425100 6835	Polar Express		11,762	11,782	12,000	12,500	12,120
20 26 000 425100 6840	Kids 2 K		1,651	1,681	1,600	2,645	2,800
20 26 000 425100 6845	Fall Fete		-	-	-	16,546	-
	<b>Program Fees</b>		<b>48,728</b>	<b>56,036</b>	<b>64,150</b>	<b>90,171</b>	<b>72,920</b>
<b>Revenue Total</b>			<b>48,728</b>	<b>56,036</b>	<b>64,150</b>	<b>90,171</b>	<b>72,920</b>
	<b>Salaries &amp; Wages - Programs</b>						
20 26 000 515500 6801	Community Events		796	1,677	1,004	1,500	1,004
	<b>Salaries &amp; Wages - Programs</b>		<b>796</b>	<b>1,677</b>	<b>1,004</b>	<b>1,500</b>	<b>1,004</b>
	<b>Contractual Services- Programs</b>						
20 26 000 525500 6801	Community Events		11,129	9,064	18,400	16,000	15,000
20 26 000 525500 6808	Breakfast With Santa		755	2,098	900	2,000	2,000
20 26 000 525500 6809	Dog Special Event		-	129	500	100	100
20 26 000 525500 6812	July 4th Festivities		5,758	5,925	6,000	6,420	6,420
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		1,070	2,140	1,600	2,100	2,100
20 26 000 525500 6816	Parent/Child Events		3,360	5,150	7,000	15,000	15,000
20 26 000 525500 6824	Cardboard Boat Regatta		583	1,810	1,000	1,000	1,000
20 26 000 525500 6835	Polar Express		2,834	3,973	3,234	2,500	3,210
20 26 000 525500 6840	Kids 2 K		395	400	1,150	-	400
20 26 000 525500 6845	Fall Fete		-	-	-	12,096	-
	<b>Contractual Services- Programs</b>		<b>25,883</b>	<b>30,688</b>	<b>39,784</b>	<b>57,216</b>	<b>45,230</b>
	<b>Materials &amp; Supplies -Programs</b>						
20 26 000 535500 6801	Community Events		4,794	9,508	4,600	4,000	3,600
20 26 000 535500 6808	Breakfast With Santa		994	875	1,200	900	900
20 26 000 535500 6809	Dog Special Event		435	36	400	-	-
20 26 000 535500 6811	Flea Market		-	30	-	-	-
20 26 000 535500 6812	July 4th Festivities		-	145	150	-	-
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		1,680	2,734	1,400	2,000	2,000
20 26 000 535500 6816	Parent/Child Events		4,131	6,979	5,300	5,000	6,000
20 26 000 535500 6817	Dance Recital Costumes		4,094	5,384	5,800	6,935	6,700
20 26 000 535500 6820	Easter Extravaganza		730	1,198	1,530	2,946	1,530
20 26 000 535500 6824	Cardboard Boat Regatta		482	1,260	500	1,225	800



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 26 000 535500 6830	Santa Visits		1,337	1,248	1,505	1,500	1,505
20 26 000 535500 6835	Polar Express		2,837	2,780	3,465	3,600	3,150
20 26 000 535500 6840	Kids 2 K		168	1,019	300	859	1,500
20 26 000 535500 6845	Fall Fete		-	-	-	4,450	-
	<b>Materials &amp; Supplies -Programs</b>		<b>21,682</b>	<b>33,194</b>	<b>26,150</b>	<b>33,415</b>	<b>27,685</b>
	<b>Chargebacks &amp; Indirect Expense</b>						
20 26 000 595500 6801	Community Events		774	774	774	747	1,068
20 26 000 595500 6808	Breakfast With Santa		304	328	376	376	784
20 26 000 595500 6809	Dog Special Event		84	84	64	-	-
20 26 000 595500 6811	Flea Market		122	123	-	-	-
20 26 000 595500 6812	July 4th Festivities		124	88	108	108	44
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		466	650	941	941	811
20 26 000 595500 6816	Parent/Child Events		912	910	1,167	1,167	2,160
20 26 000 595500 6817	Dance Recital Costumes		385	345	500	500	443
20 26 000 595500 6820	Easter Extravaganza		518	568	568	568	626
20 26 000 595500 6830	Santa Visits		577	568	568	568	546
20 26 000 595500 6835	Polar Express		2,267	2,273	2,273	2,273	2,783
20 26 000 595500 6840	Kids 2 K		515	467	295	295	295
	<b>Chargebacks &amp; Indirect Expense</b>		<b>7,047</b>	<b>7,178</b>	<b>7,634</b>	<b>7,543</b>	<b>9,560</b>
	<b>Expense Total</b>		<b>55,408</b>	<b>72,737</b>	<b>74,572</b>	<b>99,674</b>	<b>83,479</b>
	Revenue Total		48,728	56,036	64,150	90,171	72,920
	Expense Total		55,408	72,737	74,572	99,674	83,479
<b>26</b>	<b>Special Events</b>		<b>(6,679)</b>	<b>(16,702)</b>	<b>(10,422)</b>	<b>(9,503)</b>	<b>(10,559)</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER



- Projected to end FY2019 with a net surplus of over \$440,000 after a \$125,000 transfer to the Ackerman Sports & Fitness Center (ASFC) reserve fund. ASFC has experienced a slight decline in membership revenue but remains strong at 5,102 members.
- Budgeted to end FY 2020 with a net surplus of \$450,000 (exclusive of the transfer to the reserve fund). The proposed budget reflects an increase in revenue areas including membership, personal training, facility rentals, program fees and program chargebacks. Expenses in full-time exempt and full-time non-exempt changed with the reorganization of the facility full-time staff
- Offering over 55+ classes per week, averaging 17 participants per class, group fitness classes continue to be one of the facilities strongest membership benefits. The group exercise classes have expanded to using the gymnasium to meet the needs of the members. The participation numbers in babysitting continue to grow which requires the need for additional staffing. As a reminder these services are included in the facility membership while also available on a daily fee basis as well.
- Projects for 2019 were completed and included, the installation of a drop down volleyball net on the center court of the gym; replacement of the flooring for the stretching area which was also expanded; new cardio equipment, new wall mounted soccer goals, new display case upgraded body pump equipment and the refinishing of the gym and fitness floors. Projects budgeted for 2020 include the replacement of the indoor turf. Funding for this project can be found in the ASFC Reserve account.
- A member retention plan will be continued into the 2020 budget year. The member retention plan for fitness members will include monthly incentives and challenges to help members remain engaged in their workouts and use of the facility. New membership promotional plans will continue to attract and recruit in new patrons.

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER

- Expansion of athletic programs in the daytime programming slots utilizing the popularity of daytime fitness classes are budgeted again in 2020. The sports classes were expanded in 2019 to include an increase in the summer camps and days off school. More offerings and classes are planned for 2020.
- 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. Two new trainers were added in 2019 with plans to add two more in 2020.
- 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 2020 budget includes an additional transfer of \$125,000 from the operating budget to the ASFC Asset Replacement Fund. The projected ending balance for 2020 is \$173,100 in the ASFC capital reserve account.



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
30	Facilities						
<b>100</b>	<b>Ackerman Sports &amp; Fitness Cent</b>						
	<b>Charges for Services</b>						
20 30 100 420210 0000	Daycare		239	210	300	500	600
20 30 100 420220 0000	Fitness Classes		3,552	3,532	6,000	3,500	5,000
20 30 100 420230 0000	Personal Training		62,500	58,861	80,000	62,000	65,000
20 30 100 420240 0000	Open Gyms		41,656	32,848	40,000	35,000	40,000
20 30 100 420300 0000	Fitness Membership		994,607	994,215	1,050,000	970,000	980,000
20 30 100 420940 0000	Climbing Wall		10,692	8,317	14,000	10,000	11,000
20 30 100 420945 0000	ASFC Leagues		50,000	50,000	75,000	50,000	25,000
20 30 100 420950 0000	ASFC Walking Track		1,136	969	1,200	1,200	1,200
	<b>Charges for Services</b>		<b>1,164,382</b>	<b>1,148,952</b>	<b>1,266,500</b>	<b>1,132,200</b>	<b>1,127,800</b>
	<b>Program Fees</b>						
20 30 100 425100 0000	Program Fees	Adding programs for 2020	21,364	30,023	35,000	72,000	85,000
	<b>Program Fees</b>		<b>21,364</b>	<b>30,023</b>	<b>35,000</b>	<b>72,000</b>	<b>85,000</b>
	<b>Rentals</b>						
20 30 100 430100 0000	Rent		63,433	64,396	73,000	73,000	73,000
20 30 100 430160 0000	Field Rentals		174,367	200,946	210,000	210,000	230,000
20 30 100 430170 0000	Party Rentals		3,935	3,814	7,500	5,500	6,500
	<b>Rentals</b>		<b>241,736</b>	<b>269,157</b>	<b>290,500</b>	<b>288,500</b>	<b>309,500</b>
	<b>Concessions</b>						
20 30 100 440400 0000	Concessions	Adding an outside vendor	2,118	2,073	2,500	2,500	5,000
	<b>Concessions</b>		<b>2,118</b>	<b>2,073</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>
	<b>Miscellaneous Income</b>						
20 30 100 485950 0000	Miscellaneous Income		111	266	-	1,250	-
20 30 100 485990 0000	Over/Short Cash		-	-	-	(35)	-
	<b>Miscellaneous Income</b>		<b>111</b>	<b>266</b>	<b>-</b>	<b>1,215</b>	<b>-</b>
	<b>Chargeback Revenue</b>						
20 30 100 495500 0000	Rec. Program Chargebacks		30,069	28,521	34,832	34,832	37,579
	<b>Chargeback Revenue</b>		<b>30,069</b>	<b>28,521</b>	<b>34,832</b>	<b>34,832</b>	<b>37,579</b>
<b>Revenue Total</b>			<b>1,459,779</b>	<b>1,478,991</b>	<b>1,629,332</b>	<b>1,531,247</b>	<b>1,564,879</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Salaries &amp; Wages</b>							
20 30 100 510110 0000	Full-Time Exempt Wages		90,679	101,555	122,050	128,000	170,000
20 30 100 510120 0000	Full-Time Non-Exempt Wages		98,746	101,335	110,000	92,000	60,000
20 30 100 510125 0000	Overtime - Full-Time		2,060	2,156	2,000	2,000	2,000
20 30 100 510130 0000	Part-Time Non-Exempt Wages		29,093	27,747	29,000	29,000	30,000
20 30 100 510135 0000	Overtime - Part-Time		-	100	500	-	-
20 30 100 510150 0000	Fitness Salaries		146,717	162,514	141,000	166,000	175,000
20 30 100 510151 0000	Daycare Salaries		29,610	37,234	34,000	40,000	40,000
20 30 100 510152 0000	Personal Trainers		46,256	40,847	50,000	43,000	45,000
20 30 100 510153 0000	Support Staff		77,908	101,281	90,000	92,000	80,000
20 30 100 510154 0000	Climbing Wall Staff		14,974	15,538	14,000	15,550	16,000
<b>Salaries &amp; Wages</b>			<b>536,044</b>	<b>590,307</b>	<b>592,550</b>	<b>607,550</b>	<b>618,000</b>
<b>Contractual Services - Other</b>							
20 30 100 521300 0000	Scavenger Service		2,076	2,152	2,150	2,150	2,300
20 30 100 521600 0000	Contractual Services - Other		19,626	25,344	24,200	24,000	24,000
20 30 100 521650 0000	Marketing		19,892	19,805	20,000	19,000	20,000
20 30 100 521675 0000	Marketing - Member Retention	10-year Anniversary - Member Retention Marketing	-	-	-	-	3,000
<b>Contractual Services - Other</b>			<b>41,595</b>	<b>47,302</b>	<b>46,350</b>	<b>45,150</b>	<b>49,300</b>
<b>Contractual Services- Programs</b>							
20 30 100 525500 0000	Contractual Services- Programs		12,890	6,074	5,000	7,883	-
<b>Contractual Services- Programs</b>			<b>12,890</b>	<b>6,074</b>	<b>5,000</b>	<b>7,883</b>	<b>-</b>
<b>Materials &amp; Supplies</b>							
20 30 100 530100 0000	Office Expense		3,757	5,083	5,000	5,000	5,000
20 30 100 530102 0000	Fitness Supplies		7,764	8,462	10,000	9,000	9,000
20 30 100 530210 0000	Repair Equipment		7,907	5,959	8,000	7,000	8,000
20 30 100 530250 0000	Uniforms		1,984	2,784	2,000	2,000	4,000
20 30 100 530260 0000	Daycare Supplies		233	683	750	300	750
20 30 100 530270 0000	Personal Trainer Supplies		-	1,010	200	200	300
20 30 100 530300 0000	Supplies - Maintenance		28,805	28,398	29,000	29,000	29,000
20 30 100 530320 0000	Supplies - First Aid		436	450	500	626	500
<b>Materials &amp; Supplies</b>			<b>50,885</b>	<b>52,829</b>	<b>55,450</b>	<b>53,126</b>	<b>56,550</b>
<b>Materials &amp; Supplies -Programs</b>							
20 30 100 535500 0000	Materials & Supplies -Programs		1,437	1,299	1,000	2,220	2,000
<b>Materials &amp; Supplies -Programs</b>			<b>1,437</b>	<b>1,299</b>	<b>1,000</b>	<b>2,220</b>	<b>2,000</b>
<b>Computer Soft/Hardware Equip.</b>							
20 30 100 540700 0000	Computer/Technology Equipment		397	377	500	500	500
<b>Computer Soft/Hardware Equip.</b>			<b>397</b>	<b>377</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Other Equipment</b>							
20 30 100 541300 0000	Building Equipment		3,562	3,093	2,000	2,000	2,000
<b>Other Equipment</b>			<b>3,562</b>	<b>3,093</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Building &amp; Landscaping</b>							
20 30 100 550300 0000	Building Repair		2,145	4,676	4,000	5,000	5,000
20 30 100 550302 0000	Plumbing Repairs		-	395	1,000	-	-
	<b>Building &amp; Landscaping</b>		<b>2,145</b>	<b>5,072</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Employment Expenses</b>							
20 30 100 565100 0000	Employee Health Insurance		25,072	38,322	53,000	40,000	55,000
	<b>Employment Expenses</b>		<b>25,072</b>	<b>38,322</b>	<b>53,000</b>	<b>40,000</b>	<b>55,000</b>
<b>Utilities</b>							
20 30 100 570100 0000	Electricity		116,000	108,251	125,000	100,000	100,000
20 30 100 570200 0000	Heating Gas & Oil		16,781	16,397	24,500	20,000	20,000
20 30 100 570300 0000	Telephone/Internet - Service		16,939	14,299	15,000	16,000	16,000
20 30 100 570400 0000	Water & Sewer Fees		10,350	10,902	12,250	12,000	12,500
	<b>Utilities</b>		<b>160,070</b>	<b>149,848</b>	<b>176,750</b>	<b>148,000</b>	<b>148,500</b>
<b>Miscellaneous Expenses</b>							
20 30 100 585202 0000	Continuing Education - Staff		433	1,192	1,000	1,000	1,000
20 30 100 585950 0000	Registration Processing Fees		38,712	45,646	50,000	49,595	50,632
	<b>Miscellaneous Expenses</b>		<b>39,145</b>	<b>46,838</b>	<b>51,000</b>	<b>50,595</b>	<b>51,632</b>
<b>Transfers Out</b>							
20 30 100 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	100,000	125,000	125,000	125,000	125,000
	<b>Transfers Out</b>		<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Expense Total</b>			<b>973,242</b>	<b>1,066,361</b>	<b>1,113,600</b>	<b>1,087,024</b>	<b>1,113,482</b>
Revenue Total			1,459,779	1,478,991	1,629,332	1,531,247	1,564,879
Expense Total			973,242	1,066,361	1,113,600	1,087,024	1,113,482
<b>100</b>	<b>Ackerman Sports &amp; Fitness Cent</b>		<b>486,537</b>	<b>412,630</b>	<b>515,732</b>	<b>444,223</b>	<b>451,397</b>



# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE



Photo courtesy of Erika Mattingly

The 2019 rental season for the Lake Ellyn Boathouse (March-December) was another busy year. The total number of rentals was consistent for the year in comparison to 2018, and several renters are booking extended hours (5+ hours) and including the deck/terrace and alcohol permits 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 2019 is estimated at 142; which includes 84 resident rentals, 42 non-resident rentals, 16 resident organization rentals/school district which is 12 more rentals than 2018. In addition to paid rentals, the Boathouse and park hosted 26 Glen Ellyn Park District special events and had 84 alcohol permit applications.

There were approximately 12,570 guests through the Boathouse and Lake Ellyn Park for rentals. This does not include patrons that attended the Lake Ellyn Cardboard Regatta, Freedom Four™ 4-Mile Run, July 4th Afternoon Festivities, Glen Ellyn Fireworks, Intelligentsia Bike Races, Glow in the Park Lantern Walk, Lions Club Festival of the Arts, Pumpkin Flotilla Fest, Fall Fête, and several smaller Park District events throughout the year.

The projected 2019 budget reflects a net revenue of over \$59,000. While the revenue increased in 2019 to \$140,000, additional expenses also increased in the utilities, scavenger service, salaries and registration processing fees.

The budgeted rental revenue for 2020 is estimated at \$150,000. The significant revenue increase reflects the proposed changes to rental rates for 2020 on weekends only as proposed in the following table:

	2019 Rates	2020 Rates
Resident	\$125/hour	\$150/hour
Resident Organization	\$125/hour	\$150/hour
Non-Resident	\$145/hour	\$175/hour

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE



Additional amenities were added in 2019 including 120 outdoor folding chairs to accommodate larger wedding parties and four additional high-top tables for outdoor use. Planned equipment replacement for 2020 include the purchase of a commercial refrigerator and sub-zero freezer at an estimated cost of \$3,000 to \$4,000 each. This equipment will replace the current appliances that are 15+ years old.

Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>150</b>	<b>Boathouse</b>						
	<b>Rentals</b>						
20 30 150 430100 0000	Rent		122,932	118,996	125,000	124,000	150,000
	<b>Rentals</b>		<b>122,932</b>	<b>118,996</b>	<b>125,000</b>	<b>124,000</b>	<b>150,000</b>
	<b>Concessions</b>						
20 30 150 440400 0000	Concessions		348	454	500	-	500
	<b>Concessions</b>		<b>348</b>	<b>454</b>	<b>500</b>	<b>-</b>	<b>500</b>
	<b>Licenses &amp; Permits</b>						
20 30 150 460205 0000	Special Use Permits		14,385	14,585	14,700	16,000	15,750
	<b>Licenses &amp; Permits</b>		<b>14,385</b>	<b>14,585</b>	<b>14,700</b>	<b>16,000</b>	<b>15,750</b>
<b>Revenue Total</b>			<b>137,665</b>	<b>134,035</b>	<b>140,200</b>	<b>140,000</b>	<b>166,250</b>
	<b>Salaries &amp; Wages</b>						
20 30 150 510110 0000	Full-Time Exempt Wages		21,062	21,444	25,000	25,000	25,000
20 30 150 510120 0000	Full-Time Non-Exempt Wages		-	-	-	-	-
20 30 150 510130 0000	Part-Time Non-Exempt Wages		13,574	15,748	14,560	14,500	17,325
	<b>Salaries &amp; Wages</b>		<b>34,636</b>	<b>37,191</b>	<b>39,560</b>	<b>39,500</b>	<b>42,325</b>
	<b>Contractual Services - Other</b>						
20 30 150 521205 0000	Special Use Permits		10,688	12,035	12,250	13,125	13,125
20 30 150 521300 0000	Scavenger Service		2,256	2,246	2,400	2,000	2,400
20 30 150 521600 0000	Contractual Services - Other		2,177	2,322	2,000	2,500	3,000
	<b>Contractual Services - Other</b>		<b>15,121</b>	<b>16,603</b>	<b>16,650</b>	<b>17,625</b>	<b>18,525</b>
	<b>Materials &amp; Supplies</b>						
20 30 150 530095 0000	Concessions		218	188	225	-	225
20 30 150 530210 0000	Repair Equipment		45	-	100	250	250
20 30 150 530300 0000	Supplies - Maintenance		909	596	600	350	500
20 30 150 530600 0000	Chemicals & Paint		-	46	100	50	100
	<b>Materials &amp; Supplies</b>		<b>1,172</b>	<b>830</b>	<b>1,025</b>	<b>650</b>	<b>1,075</b>
	<b>Other Equipment</b>						
20 30 150 541300 0000	Building Equipment	2020 - fridge/freezer replace	1,214	849	1,000	3,000	3,500
	<b>Other Equipment</b>		<b>1,214</b>	<b>849</b>	<b>1,000</b>	<b>3,000</b>	<b>3,500</b>
	<b>Building &amp; Landscaping</b>						
20 30 150 550300 0000	Building Repair		-	1,394	1,000	2,500	2,000
	<b>Building &amp; Landscaping</b>		<b>-</b>	<b>1,394</b>	<b>1,000</b>	<b>2,500</b>	<b>2,000</b>
	<b>Employment Expenses</b>						
20 30 150 565100 0000	Employee Health Insurance		2,067	2,370	2,700	2,600	2,700
	<b>Employment Expenses</b>		<b>2,067</b>	<b>2,370</b>	<b>2,700</b>	<b>2,600</b>	<b>2,700</b>

			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
<b>Utilities</b>							
20 30 150 570100 0000	Electricity		1,476	1,630	2,100	2,000	2,000
20 30 150 570200 0000	Heating Gas & Oil		1,651	1,617	3,000	2,000	2,000
20 30 150 570300 0000	Telephone/Internet - Service		2,428	2,428	4,100	4,200	4,200
20 30 150 570400 0000	Water & Sewer Fees		1,125	1,130	1,750	1,750	1,800
<b>Utilities</b>			<b>6,680</b>	<b>6,805</b>	<b>10,950</b>	<b>9,950</b>	<b>10,000</b>
<b>Miscellaneous Expenses</b>							
20 30 150 585950 0000	Registration Processing Fees		825	3,453	4,300	4,265	5,801
<b>Miscellaneous Expenses</b>			<b>825</b>	<b>3,453</b>	<b>4,300</b>	<b>4,265</b>	<b>5,801</b>
<b>Expense Total</b>			<b>61,716</b>	<b>69,495</b>	<b>77,185</b>	<b>80,090</b>	<b>85,926</b>
Revenue Total			137,665	134,035	140,200	140,000	166,250
Expense Total			61,716	69,495	77,185	80,090	85,926
<b>150</b>	<b>Boathouse</b>		<b>75,949</b>	<b>64,540</b>	<b>63,015</b>	<b>59,910</b>	<b>80,324</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - MAIN STREET RECREATION CENTER



- The projected 2019 net loss is considerably lower than the original 2019 budget by approximately \$23,000.
- The proposed 2020 Budget reflects a loss of approximately \$72,000.
- The contractual budget line reflects the largest increase in expenses for FY2020. There is a new contractual cleaning service that has been hired to assist and support the facility cleaning in lieu of hiring a part-time custodian for evenings.
- The HVAC issues for the facility have been very minimal this year after the extensive repairs in 2018. One of the HVAC units did experience extensive hail damage to the unit's compressor. Fortunately, the \$14,000 repair was covered by the Park District insurance policy with the Park District Risk Management Agency (PDRMA).
- Budgets for programs conducted at the Main Street Recreation Center are not included in the facility budget. Net revenues from the programs are reflected in the program area of the budget. The Main Street Recreation Center budget receives \$80,000 from program chargeback revenue generated from a portion of the program indirect budgets.
- Staff will continue to seek out renters and additional programs for the facility to fill unused time and dates. Anima remains the most significant Main Street Recreation Center renter.



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>200</b>	<b>Main Street Recreation Center</b>						
	<b>Rentals</b>						
20 30 200 430100 0000	Rent		26,949	28,092	26,000	34,000	39,000
20 30 200 430170 0000	Party Rentals		4,745	4,155	6,000	4,000	5,000
	<b>Rentals</b>		<b>31,694</b>	<b>32,247</b>	<b>32,000</b>	<b>38,000</b>	<b>44,000</b>
	<b>Concessions</b>						
20 30 200 440400 0000	Concessions		-	218	200	325	325
	<b>Concessions</b>		<b>-</b>	<b>218</b>	<b>200</b>	<b>325</b>	<b>325</b>
	<b>Chargeback Revenue</b>						
20 30 200 495500 0000	Rec. Program Chargebacks		75,000	75,000	80,000	80,000	80,000
	<b>Chargeback Revenue</b>		<b>75,000</b>	<b>75,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
	<b>Revenue Total</b>		<b>106,694</b>	<b>107,465</b>	<b>112,200</b>	<b>118,325</b>	<b>124,325</b>
	<b>Salaries &amp; Wages</b>						
20 30 200 510110 0000	Full-Time Exempt Wages		21,991	19,102	24,500	24,500	24,500
20 30 200 510120 0000	Full-Time Non-Exempt Wages		3,991	3,442	5,000	5,000	5,000
20 30 200 510125 0000	Overtime - Full-Time		-	-	500	-	-
20 30 200 510130 0000	Part-Time Non-Exempt Wages		67,377	68,711	67,300	62,500	67,300
20 30 200 510135 0000	Overtime - Part-Time		161	-	-	-	-
	<b>Salaries &amp; Wages</b>		<b>93,520</b>	<b>91,254</b>	<b>97,300</b>	<b>92,000</b>	<b>96,800</b>
	<b>Contractual Services - Other</b>						
20 30 200 521300 0000	Scavenger Service		897	1,219	1,400	1,000	1,400
20 30 200 521600 0000	Contractual Services - Other		13,081	10,861	15,000	15,000	25,000
20 30 200 521630 0000	Police & Security Protection	Fire & Burglar Alarm Monitoring	900	892	900	1,200	1,200
	<b>Contractual Services - Other</b>		<b>14,878</b>	<b>12,972</b>	<b>17,300</b>	<b>17,200</b>	<b>27,600</b>
	<b>Materials &amp; Supplies</b>						
20 30 200 530210 0000	Repair Equipment		478	64	2,000	500	2,000
20 30 200 530250 0000	Uniforms		93	-	125	238	125
20 30 200 530300 0000	Supplies - Maintenance		1,826	1,223	2,000	1,000	2,000
20 30 200 530310 0000	Supplies - Cleaning		2,552	2,867	3,400	3,400	3,400
20 30 200 530320 0000	Supplies - First Aid		-	220	-	-	-
20 30 200 530600 0000	Chemicals & Paint		170	-	500	500	500
	<b>Materials &amp; Supplies</b>		<b>5,119</b>	<b>4,374</b>	<b>8,025</b>	<b>5,638</b>	<b>8,025</b>
	<b>Other Equipment</b>						
20 30 200 541300 0000	Building Equipment		791	1,209	1,500	1,300	1,500
	<b>Other Equipment</b>		<b>791</b>	<b>1,209</b>	<b>1,500</b>	<b>1,300</b>	<b>1,500</b>
	<b>Building &amp; Landscaping</b>						
20 30 200 550300 0000	Building Repair		726	3,679	3,200	2,000	3,200
	<b>Building &amp; Landscaping</b>		<b>726</b>	<b>3,679</b>	<b>3,200</b>	<b>2,000</b>	<b>3,200</b>





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Employment Expenses</b>							
20 30 200 565100 0000	Employee Health Insurance		3,619	3,751	4,500	4,250	4,500
	<b>Employment Expenses</b>		<b>3,619</b>	<b>3,751</b>	<b>4,500</b>	<b>4,250</b>	<b>4,500</b>
<b>Utilities</b>							
20 30 200 570100 0000	Electricity		35,543	31,480	42,000	35,000	35,000
20 30 200 570200 0000	Heating Gas & Oil		11,661	10,800	14,500	14,000	14,000
20 30 200 570400 0000	Water & Sewer Fees		1,549	1,623	1,850	1,850	1,900
	<b>Utilities</b>		<b>48,753</b>	<b>43,903</b>	<b>58,350</b>	<b>50,850</b>	<b>50,900</b>
<b>Miscellaneous Expenses</b>							
20 30 200 585950 0000	Registration Processing Fees		3,201	3,313	3,500	3,472	3,945
	<b>Miscellaneous Expenses</b>		<b>3,201</b>	<b>3,313</b>	<b>3,500</b>	<b>3,472</b>	<b>3,945</b>
<b>Expense Total</b>			<b>170,607</b>	<b>164,455</b>	<b>193,675</b>	<b>176,710</b>	<b>196,470</b>
Revenue Total			106,694	107,465	112,200	118,325	124,325
Expense Total			170,607	164,455	193,675	176,710	196,470
<b>200</b>	<b>Main Street Recreation Center</b>		<b>(63,913)</b>	<b>(56,990)</b>	<b>(81,475)</b>	<b>(58,385)</b>	<b>(72,145)</b>



# 2020 Budget Highlights

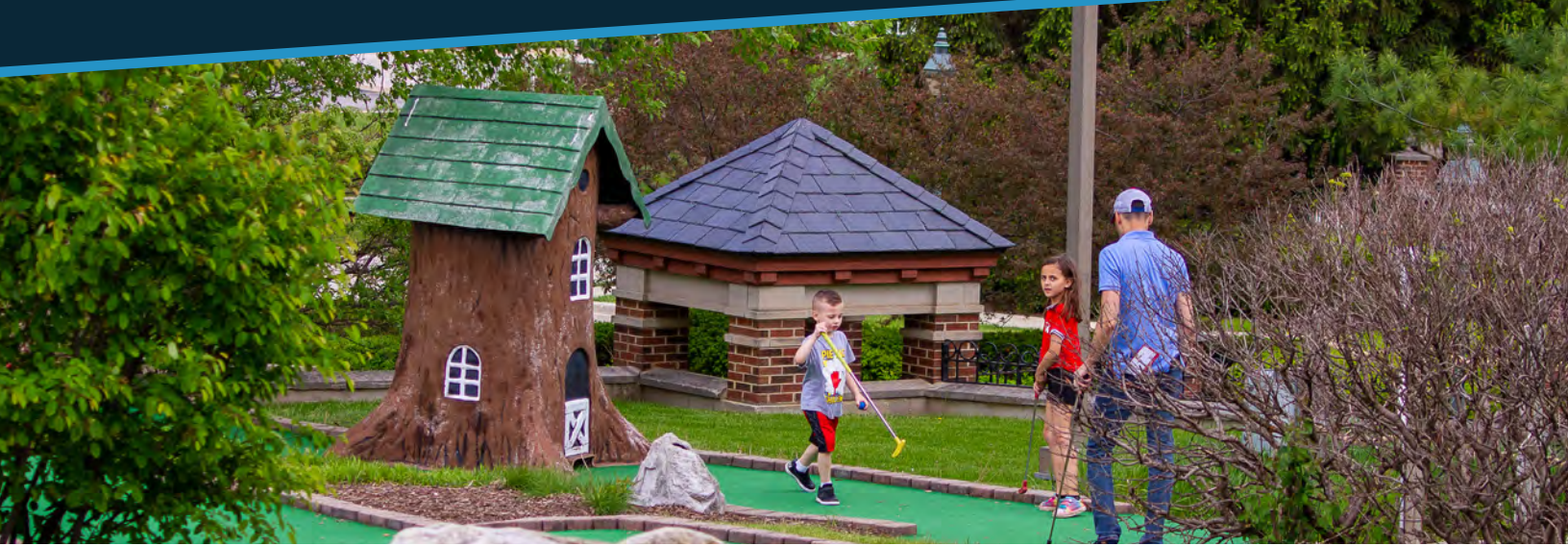
## RECREATION FUND - FACILITIES - MARYKNOLL PARK



The Maryknoll Park budget is sub-divided into three areas: 1) Holes & Knolls Miniature Golf Course and Clubhouse, 2) Splash Pad and 3) Platform Tennis Facility. Overall, the budget is projected to end FY2019 with a net revenue of over \$90,000, like the proposed budget for FY2020. 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 the Maryknoll Park Asset Replacement Fund based on previous Board direction. The projected 2020 year-end balance in the asset replacement fund for the Maryknoll Park Clubhouse is \$110,467 and \$25,000 for the Platform Facility.

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - CLUBHOUSE/HOLES & KNOLLS MINI GOLF



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

- Daily admission revenue is projected to increase nearly \$20,000 in 2019 reflecting over \$140,000 in revenue from approximately 23,500 rounds of golf due largely to favorable weather conditions for miniature golf. There are no plans to increase fees for miniature golf or Clubhouse room rental. Increased part-time salary expenses are reflected in the 2020 budget due to the minimum wage increase.
- Several new mini golf events and specials were added including two tournaments, \$5.00 discount days, BBQ Night, and a free 100th anniversary chocolate bar contest.
- Rentals for the outside pavilion decreased slightly due to cancellations because of inclement weather. There are no plans to increase fees for shelter rentals in the upcoming 2020 season.
- Concessions revenue is on target to meet the budgeted goal of \$25,000. Cotton candy was added to the menu in 2019 and quite popular.
- Maryknoll continued to host several large special events this season including Boo Bash, Touch-A-Truck, the Sustainable Garden Tour, Jazz in the Park, and Moonlight Madness Mini Golf. In addition to the special events, Maryknoll Park hosted several local organizations including the St. Pet's and St. Mark's School Picnics, Teen Parent Connection, Glenbard West leadership organization, and many outside day camp organizations.
- Repairs to the Holes & Knolls ponds continued in 2019 with additional work in 2020. The costs for the pond repairs are reflected in the capital budgets.



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>300</b>	<b>Maryknoll - Clubhouse</b>						
	<b>Charges for Services</b>						
20 30 300 420905 0000	Daily Admission Fees		132,053	113,469	130,000	143,000	135,000
20 30 300 420906 0000	Party Admissions		80	-	-	-	-
	<b>Charges for Services</b>		<b>132,133</b>	<b>113,469</b>	<b>130,000</b>	<b>143,000</b>	<b>135,000</b>
	<b>Rentals</b>						
20 30 300 430100 0000	Rent		1,480	-	-	-	-
20 30 300 430170 0000	Party Rentals		13,052	13,605	16,500	8,000	14,000
	<b>Rentals</b>		<b>14,532</b>	<b>13,605</b>	<b>16,500</b>	<b>8,000</b>	<b>14,000</b>
	<b>Concessions</b>						
20 30 300 440400 0000	Concessions		20,343	23,001	25,500	25,000	25,500
	<b>Concessions</b>		<b>20,343</b>	<b>23,001</b>	<b>25,500</b>	<b>25,000</b>	<b>25,500</b>
	<b>Miscellaneous Income</b>						
20 30 300 485600 0000	Special Events		6,374	6,230	8,500	2,500	5,000
20 30 300 485990 0000	Over/Short Cash		-	-	-	(22)	-
	<b>Miscellaneous Income</b>		<b>6,374</b>	<b>6,230</b>	<b>8,500</b>	<b>2,478</b>	<b>5,000</b>
<b>Revenue Total</b>			<b>173,381</b>	<b>156,305</b>	<b>180,500</b>	<b>178,478</b>	<b>179,500</b>
	<b>Salaries &amp; Wages</b>						
20 30 300 510110 0000	Full-Time Exempt Wages		6,997	7,163	7,750	7,750	7,750
20 30 300 510120 0000	Full-Time Non-Exempt Wages		3,991	3,442	4,750	4,750	4,750
20 30 300 510125 0000	Overtime - Full-Time		-	-	500	-	500
20 30 300 510130 0000	Part-Time Non-Exempt Wages		24,536	23,573	23,000	23,107	24,500
	<b>Salaries &amp; Wages</b>		<b>35,523</b>	<b>34,178</b>	<b>36,000</b>	<b>35,607</b>	<b>37,500</b>
	<b>Contractual Services - Other</b>						
20 30 300 521300 0000	Scavenger Service		736	1,623	800	2,498	1,518
20 30 300 521600 0000	Contractual Services - Other		7,020	3,032	7,000	-	-
20 30 300 521630 0000	Police & Security Protection		500	500	500	500	1,800
	<b>Contractual Services - Other</b>		<b>8,256</b>	<b>5,154</b>	<b>8,300</b>	<b>2,998</b>	<b>3,318</b>
	<b>Materials &amp; Supplies</b>						
20 30 300 530095 0000	Concessions		12,858	11,691	10,500	9,750	10,500
20 30 300 530210 0000	Repair Equipment		1,516	1,985	2,000	1,250	2,000
20 30 300 530250 0000	Uniforms		150	184	185	-	185
20 30 300 530300 0000	Supplies - Maintenance		346	277	300	500	500
20 30 300 530345 0000	Golf Equipment		3,209	590	3,000	1,500	3,000
20 30 300 530907 0000	Special Events		3,671	4,163	5,000	1,450	3,800
	<b>Materials &amp; Supplies</b>		<b>21,749</b>	<b>18,890</b>	<b>20,985</b>	<b>14,450</b>	<b>19,985</b>
	<b>Other Equipment</b>						
20 30 300 541300 0000	Building Equipment		680	270	500	-	500
	<b>Other Equipment</b>		<b>680</b>	<b>270</b>	<b>500</b>	<b>-</b>	<b>500</b>
	<b>Building &amp; Landscaping</b>						



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 30 300 550302 0000	Plumbing Repairs		-	619	300	-	300
	<b>Building &amp; Landscaping</b>		-	619	300	-	300
	<b>Employment Expenses</b>						
20 30 300 565100 0000	Employee Health Insurance		1,863	1,940	2,500	2,300	2,500
	<b>Employment Expenses</b>		1,863	1,940	2,500	2,300	2,500
	<b>Utilities</b>						
20 30 300 570100 0000	Electricity		13,827	10,749	16,200	11,000	11,000
20 30 300 570200 0000	Heating Gas & Oil		2,370	3,142	2,900	2,900	2,900
20 30 300 570300 0000	Telephone/Internet - Service		1,394	1,791	1,700	1,900	1,900
20 30 300 570400 0000	Water & Sewer Fees		7,242	9,124	6,150	4,500	5,000
	<b>Utilities</b>		24,833	24,806	26,950	20,300	20,800
	<b>Miscellaneous Expenses</b>						
20 30 300 585950 0000	Registration Processing Fees		4,640	4,954	5,550	5,505	5,651
	<b>Miscellaneous Expenses</b>		4,640	4,954	5,550	5,505	5,651
	<b>Transfers Out</b>						
20 30 300 590900 0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000
	<b>Transfers Out</b>		25,000	25,000	25,000	25,000	25,000
<b>Expense Total</b>			<b>122,545</b>	<b>115,811</b>	<b>126,085</b>	<b>106,160</b>	<b>115,554</b>
Revenue Total			173,381	156,305	180,500	178,478	179,500
Expense Total			122,545	115,811	126,085	106,160	115,554
<b>300</b>	<b>Maryknoll - Clubhouse</b>		<b>50,836</b>	<b>40,495</b>	<b>54,415</b>	<b>72,318</b>	<b>63,946</b>



# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - PLATFORM TENNIS



The platform tennis program continued to experience growth in membership resulting in a projected \$70,000+ membership revenue for FY2019. 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 \$260 per person which includes secured access to the platform tennis hut, access to online reservations, discounts for lessons and leagues and free guest use on the courts.

- There were 332 active members for the 2018/2019 season.
- The Platform Tennis lessons and the House League programs continue to be very popular and player participation continues to grow in part due to the Platform Tennis Professional's ability to generate interest in learning, improving the competitive side of the sport and ability to promote the sport to all levels. The Platform Tennis Professional is an excellent representative of the Glen Ellyn Park District and is an advocate of the sport in the community as well as serving as the liaison to the Glen Ellyn Platform Tennis Club (GEPTC).
- Another large revenue-line in the budget is the rental of the courts by the GEPTC totaling \$18,000 for the season. The current Rental Agreement expires in March 2020. 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 four courts on Wednesday from 7:00 to 11:00 pm. There are currently 15 men's travel teams. The women's travel teams play their matches during the day at various times. There are currently five 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 over \$25,000 is projected for FY2019 and proposed for FY2020. Since the installation of the new courts, the net surplus for the platform facility budget has increased from 2018. In 2019, two courts were resurfaced and the screens on all four (4) courts were either replaced or repaired. The proposed improvement

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - PLATFORM TENNIS



plan for 2020 call for decking repair and improvements, painting of the inside of the hut and the staining of the stairs at the entrance of Courts #5 and #6.

- In addition to the net surplus generated every year in the platform tennis budget, an additional \$10,000 in the FY2017 and \$5,000 in each subsequent year are reflected as a fund transfer to a Platform Facility 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 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>350</b>	<b>Maryknoll - Platform</b>						
	<b>Charges for Services</b>						
20 30 350 420115 0000	Platform Tennis Lessons		35,014	37,651	38,000	44,000	44,000
20 30 350 420120 0000	Platform Tennis Annual Members		68,002	70,118	75,000	70,500	70,500
20 30 350 420125 0000	Platform Tennis Leagues		13,399	18,361	26,000	16,000	16,000
	<b>Charges for Services</b>		<b>116,414</b>	<b>126,131</b>	<b>139,000</b>	<b>130,500</b>	<b>130,500</b>
	<b>Rentals</b>						
20 30 350 430100 0000	Rent		16,290	17,900	18,000	18,000	18,000
20 30 350 430170 0000	Party Rentals		450	-	1,000	200	200
	<b>Rentals</b>		<b>16,740</b>	<b>17,900</b>	<b>19,000</b>	<b>18,200</b>	<b>18,200</b>
	<b>Product Sales</b>						
20 30 350 445130 0000	Equipment Sales		80	195	-	40	-
	<b>Product Sales</b>		<b>80</b>	<b>195</b>	<b>-</b>	<b>40</b>	<b>-</b>
	<b>Revenue Total</b>		<b>133,234</b>	<b>144,226</b>	<b>158,000</b>	<b>148,740</b>	<b>148,700</b>
	<b>Salaries &amp; Wages</b>						
20 30 350 510110 0000	Full-Time Exempt Wages		9,329	9,551	10,500	10,500	10,500
20 30 350 510120 0000	Full-Time Non-Exempt Wages		3,991	3,442	4,750	4,750	4,750
20 30 350 510130 0000	Part-Time Non-Exempt Wages		36,997	40,271	42,000	44,000	44,000
	<b>Salaries &amp; Wages</b>		<b>50,316</b>	<b>53,264</b>	<b>57,250</b>	<b>59,250</b>	<b>59,250</b>
	<b>Contractual Services - Other</b>						
20 30 350 521300 0000	Scavenger Services		483	583	700	700	700
20 30 350 521600 0000	Contractual Services - Other		5,474	7,968	3,000	4,000	4,000
	<b>Contractual Services - Other</b>		<b>5,957</b>	<b>8,551</b>	<b>3,700</b>	<b>4,700</b>	<b>4,700</b>
	<b>Materials &amp; Supplies</b>						
20 30 350 530210 0000	Repair Equipment		4,570	24,060	20,000	18,000	18,000
20 30 350 530300 0000	Supplies - Maintenance		170	59	200	200	200
20 30 350 530310 0000	Supplies - Cleaning		-	62	200	200	200
	<b>Materials &amp; Supplies</b>		<b>4,740</b>	<b>24,181</b>	<b>20,400</b>	<b>18,400</b>	<b>18,400</b>
	<b>Other Equipment</b>						
20 30 350 541300 0000	Building Equipment		14,580	12,216	8,000	6,000	6,000
	<b>Other Equipment</b>		<b>14,580</b>	<b>12,216</b>	<b>8,000</b>	<b>6,000</b>	<b>6,000</b>
	<b>Employment Expenses</b>						
20 30 350 565100 0000	Employee Health Insurance		2,114	2,198	2,750	2,600	2,900
	<b>Employment Expenses</b>		<b>2,114</b>	<b>2,198</b>	<b>2,750</b>	<b>2,600</b>	<b>2,900</b>





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Utilities</b>							
20 30 350 570100 0000	Electricity		4,263	7,283	10,000	9,000	9,000
20 30 350 570200 0000	Heating Gas & Oil		5,689	3,921	9,000	9,000	9,000
20 30 350 570300 0000	Telephone/Internet - Service		1,529	1,687	1,900	1,900	1,900
20 30 350 570400 0000	Water & Sewer Fees		1,246	2,347	1,750	1,700	1,750
<b>Utilities</b>			<b>12,728</b>	<b>15,239</b>	<b>22,650</b>	<b>21,600</b>	<b>21,650</b>
<b>Miscellaneous Expenses</b>							
20 30 350 585950 0000	Registration Processing Fees		2,355	5,033	5,150	5,108	4,666
<b>Miscellaneous Expenses</b>			<b>2,355</b>	<b>5,033</b>	<b>5,150</b>	<b>5,108</b>	<b>4,666</b>
<b>Transfers Out</b>							
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	10,000	5,000	5,000	5,000	5,000
<b>Transfers Out</b>			<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Expense Total</b>			<b>102,790</b>	<b>125,681</b>	<b>124,900</b>	<b>122,658</b>	<b>122,566</b>
Revenue Total			133,234	144,226	158,000	148,740	148,700
Expense Total			102,790	125,681	124,900	122,658	122,566
<b>350</b>	<b>Maryknoll - Platform</b>		<b>30,444</b>	<b>18,545</b>	<b>33,100</b>	<b>26,082</b>	<b>26,134</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - SPLASH PAD



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 and a \$1.00 fee for adults. Staff is not recommending any changes in fees for 2020.

- The success of the Splash Pad is extremely weather dependent. While the early part of summer was warm, the latter part of the season was cool. New in 2019 was a \$1 charge for all adults which reflects a slight increase in revenue. There is no increase in fees for the proposed 2020 budget.
- Approximately \$36,767 was received in admission revenue from an estimated 16,628 users in 2019.
- Projected part-time salary expenses for FY2020 are slightly higher due to the anticipated impact of the minimum wage increase.
- Staff is proposing an overall net revenue of \$3,940 for FY2020.
- As part of the capital expense projects for 2019, the wood chip area was converted to a concrete pad with additional picnic tables added to the area. The expanded seating area was much appreciated, providing an improved experience for all patrons.
- Several activities were added this year bringing in additional patrons including: three (3) musical entertainment dates offered in the early mornings, a free tattoo giveaway, a complimentary towel giveaway to the first 100 families in recognition of the District's 100-year anniversary and two (2) evening nights of splash were extended to a later closing time (7:00pm to 8:30pm).



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>400</b>	<b>Maryknoll - Splash Pad</b>						
	<b>Charges for Services</b>						
20 30 400 420905 0000	Daily Admission Fees		35,639	35,961	41,000	35,477	41,000
20 30 400 420925 0000	Coupon Books		1,408	1,342	2,000	1,290	2,000
	<b>Charges for Services</b>		<b>37,047</b>	<b>37,303</b>	<b>43,000</b>	<b>36,767</b>	<b>43,000</b>
	<b>Revenue Total</b>		<b>37,047</b>	<b>37,303</b>	<b>43,000</b>	<b>36,767</b>	<b>43,000</b>
	<b>Salaries &amp; Wages</b>						
20 30 400 510110 0000	Full-Time Exempt Wages		6,997	7,163	7,750	7,750	7,750
20 30 400 510120 0000	Full-Time Non-Exempt Wages		3,991	3,442	4,750	4,750	4,750
20 30 400 510125 0000	Overtime - Full-Time		-	-	-	-	-
20 30 400 510130 0000	Part-Time Non-Exempt Wages		12,000	10,773	12,000	10,000	12,000
	<b>Salaries &amp; Wages</b>		<b>22,987</b>	<b>21,378</b>	<b>24,500</b>	<b>22,500</b>	<b>24,500</b>
	<b>Contractual Services - Other</b>						
20 30 400 521600 0000	Contractual Services - Other		259	-	-	-	195
	<b>Contractual Services - Other</b>		<b>259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195</b>
	<b>Materials &amp; Supplies</b>						
20 30 400 530210 0000	Repair Equipment		-	-	-	293	-
20 30 400 530250 0000	Uniforms		200	184	185	88	185
20 30 400 530900 0000	Misc. Supplies & Repairs		1,312	3,123	3,000	1,930	3,000
20 30 400 530907 0000	Special Events		425	-	-	-	-
	<b>Materials &amp; Supplies</b>		<b>1,936</b>	<b>3,307</b>	<b>3,185</b>	<b>2,311</b>	<b>3,185</b>
	<b>Building &amp; Landscaping</b>						
20 30 400 550302 0000	Plumbing Repairs		-	150	175	-	175
	<b>Building &amp; Landscaping</b>		<b>-</b>	<b>150</b>	<b>175</b>	<b>-</b>	<b>175</b>
	<b>Employment Expenses</b>						
20 30 400 565100 0000	Employee Health Insurance		1,863	1,940	2,750	2,600	2,900
	<b>Employment Expenses</b>		<b>1,863</b>	<b>1,940</b>	<b>2,750</b>	<b>2,600</b>	<b>2,900</b>
	<b>Utilities</b>						
20 30 400 570100 0000	Electricity		-	-	1,000	-	-
20 30 400 570300 0000	Telephone/Internet - Service		268	203	300	250	250
20 30 400 570400 0000	Water & Sewer Fees		5,359	5,972	6,500	6,300	6,500
	<b>Utilities</b>		<b>5,628</b>	<b>6,175</b>	<b>7,800</b>	<b>6,550</b>	<b>6,750</b>
	<b>Miscellaneous Expenses</b>						
20 30 400 585950 0000	Registration Processing Fees		1,227	1,411	1,350	1,340	1,355
	<b>Miscellaneous Expenses</b>		<b>1,227</b>	<b>1,411</b>	<b>1,350</b>	<b>1,340</b>	<b>1,355</b>
	<b>Expense Total</b>		<b>33,900</b>	<b>34,360</b>	<b>39,760</b>	<b>35,301</b>	<b>39,060</b>
	<b>Revenue Total</b>		<b>37,047</b>	<b>37,303</b>	<b>43,000</b>	<b>36,767</b>	<b>43,000</b>
	<b>Expense Total</b>		<b>33,900</b>	<b>34,360</b>	<b>39,760</b>	<b>35,301</b>	<b>39,060</b>
<b>400</b>	<b>Maryknoll - Splash Pad</b>		<b>3,147</b>	<b>2,943</b>	<b>3,240</b>	<b>1,466</b>	<b>3,940</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - SPRING AVENUE RECREATION CENTER



- The projected 2019 net loss is slightly lower than the original 2019 budget.
- The proposed FY 2020 budget reflects a loss of \$136,000+, a slight increase from 2019.
- The fitness memberships declined slightly for the Spring Avenue fitness center. The usage by Ackerman Sports and Fitness members (who can use either location with their membership) has continued to increase. The Silver Sneakers insurance-based program which has been in place at Ackerman for a few years, has increased in popularity and added to Spring Avenue fitness center in late 2018. In addition, the Spring Avenue fitness center receives used cardio equipment that is being replaced at the Ackerman Sports & Fitness Center. This equipment is still viable for the kind of use by members at the Spring Avenue fitness center.
- Budgets for the programs conducted at the Spring Avenue Recreation Center are not included in the facility budget. Net revenues from the programs are reflected in the program areas of the budget. The Spring Avenue budget receives \$65,000 from program chargeback revenue generated from a portion of the program indirect budgets.
- No major repairs were needed to any of the HVAC units in 2019.





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>450</b>	<b>Spring Ave Recreation Center</b>						
	<b>Charges for Services</b>						
20 30 450 420300 0000	Fitness Membership		13,389	15,494	15,500	13,500	15,500
	<b>Charges for Services</b>		<b>13,389</b>	<b>15,494</b>	<b>15,500</b>	<b>13,500</b>	<b>15,500</b>
	<b>Rentals</b>						
20 30 450 430100 0000	Rent		12,905	16,092	19,500	19,000	19,500
	<b>Rentals</b>		<b>12,905</b>	<b>16,092</b>	<b>19,500</b>	<b>19,000</b>	<b>19,500</b>
	<b>Chargeback Revenue</b>						
20 30 450 495500 0000	Rec. Program Chargebacks		60,000	60,000	65,000	65,000	65,000
	<b>Chargeback Revenue</b>		<b>60,000</b>	<b>60,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
<b>Revenue Total</b>			<b>86,293</b>	<b>91,587</b>	<b>100,000</b>	<b>97,500</b>	<b>100,000</b>
	<b>Salaries &amp; Wages</b>						
20 30 450 510110 0000	Full-Time Exempt Wages		21,338	19,102	24,500	24,500	24,500
20 30 450 510120 0000	Full-Time Non-Exempt Wages		44,737	45,524	50,000	50,000	50,000
20 30 450 510125 0000	Overtime - Full-Time		560	167	500	-	-
20 30 450 510130 0000	Part-Time Non-Exempt Wages		31,695	33,041	36,500	40,000	45,000
	<b>Salaries &amp; Wages</b>		<b>98,331</b>	<b>97,835</b>	<b>111,500</b>	<b>114,500</b>	<b>119,500</b>
	<b>Contractual Services - Other</b>						
20 30 450 521300 0000	Scavenger Service		1,044	1,082	1,040	1,500	1,500
20 30 450 521600 0000	Contractual Services - Other		35,138	40,960	35,000	30,000	35,000
20 30 450 521630 0000	Police & Security Protection		2,400	2,392	1,000	1,000	1,000
	<b>Contractual Services - Other</b>		<b>38,582</b>	<b>44,435</b>	<b>37,040</b>	<b>32,500</b>	<b>37,500</b>
	<b>Materials &amp; Supplies</b>						
20 30 450 530102 0000	Fitness Supplies		325	713	350	700	1,000
20 30 450 530210 0000	Repair Equipment		676	1,752	2,000	1,000	2,000
20 30 450 530300 0000	Supplies - Maintenance		476	1,215	1,500	500	1,500
20 30 450 530310 0000	Supplies - Cleaning		2,143	2,519	3,500	3,200	3,500
20 30 450 530320 0000	Supplies - First Aid		-	220	-	-	-
20 30 450 530600 0000	Chemicals & Paint		293	37	300	200	300
	<b>Materials &amp; Supplies</b>		<b>3,912</b>	<b>6,455</b>	<b>7,650</b>	<b>5,600</b>	<b>8,300</b>
	<b>Other Equipment</b>						
20 30 450 541300 0000	Building Equipment		2,190	2,769	2,000	1,600	2,000
	<b>Other Equipment</b>		<b>2,190</b>	<b>2,769</b>	<b>2,000</b>	<b>1,600</b>	<b>2,000</b>
	<b>Building &amp; Landscaping</b>						
20 30 450 550300 0000	Building Repair		1,255	8,023	3,000	2,300	3,000
	<b>Building &amp; Landscaping</b>		<b>1,255</b>	<b>8,023</b>	<b>3,000</b>	<b>2,300</b>	<b>3,000</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Employment Expenses</b>							
20 30 450 565100 0000	Employee Health Insurance		13,486	13,877	16,000	15,000	16,000
	<b>Employment Expenses</b>		<b>13,486</b>	<b>13,877</b>	<b>16,000</b>	<b>15,000</b>	<b>16,000</b>
<b>Utilities</b>							
20 30 450 570100 0000	Electricity		26,230	25,095	32,000	28,000	28,000
20 30 450 570200 0000	Heating Gas & Oil		11,799	10,830	5,000	13,000	13,000
20 30 450 570300 0000	Telephone/Internet - Service		1,788	1,591	2,000	-	-
20 30 450 570400 0000	Water & Sewer Fees		2,005	2,942	4,600	4,500	4,600
	<b>Utilities</b>		<b>41,822</b>	<b>40,458</b>	<b>43,600</b>	<b>45,500</b>	<b>45,600</b>
<b>Miscellaneous Expenses</b>							
20 30 450 585950 0000	Registration Processing Fees		3,339	3,643	4,150	4,116	4,407
	<b>Miscellaneous Expenses</b>		<b>3,339</b>	<b>3,643</b>	<b>4,150</b>	<b>4,116</b>	<b>4,407</b>
<b>Expense Total</b>			<b>202,917</b>	<b>217,494</b>	<b>224,940</b>	<b>221,116</b>	<b>236,307</b>
Revenue Total			86,293	91,587	100,000	97,500	100,000
Expense Total			202,917	217,494	224,940	221,116	236,307
<b>450</b>	<b>Spring Ave Recreation Center</b>		<b>(116,624)</b>	<b>(125,908)</b>	<b>(124,940)</b>	<b>(123,616)</b>	<b>(136,307)</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - SPRING AVENUE DOG PARK



The Spring Avenue Dog Park has had an active year. Currently there are approximately 750 members of the Dog Park composed of Glen Ellyn Park District patrons, Lombard residents and various other neighboring communities. The entrance gate and asphalt walkway that was installed several years ago continues to hold up nicely and has reduced the number of maintenance calls for the Dog Park.

Membership and revenues have steadily increased in recent years. Staff is proposing increasing rates by \$5.00 a year for both resident and nonresident 1-dog passes.

	2019 Rates	2020 Rates
Resident - 1 Dog	\$30 / Year Membership	\$35 / Year Membership
Resident - 2 Dog	\$60 / Year Membership	\$65 / Year Membership
Nonresident - 1 Dog	\$75 / Year Membership	\$80 / Year Membership
Nonresident - 2 Dog	\$125 / Year Membership	\$130 / Year Membership





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>475</b>	<b>Spring Ave Dog Park</b>						
	<b>Charges for Services</b>						
20 30 475 420425 0000	Dog Park Passes		32,849	36,253	34,000	40,000	43,000
	<b>Charges for Services</b>		<b>32,849</b>	<b>36,253</b>	<b>34,000</b>	<b>40,000</b>	<b>43,000</b>
<b>Revenue Total</b>			<b>32,849</b>	<b>36,253</b>	<b>34,000</b>	<b>40,000</b>	<b>43,000</b>
	<b>Materials &amp; Supplies</b>						
20 30 475 530425 0000	Dog Park Supplies	Agility Equipment, passes, lanyards, repairs - budget to remain the same, agility equipment not needed but repairs unknown and possible addition of benches	5,687	2,888	6,000	4,500	6,000
	<b>Materials &amp; Supplies</b>		<b>5,687</b>	<b>2,888</b>	<b>6,000</b>	<b>4,500</b>	<b>6,000</b>
<b>Expense Total</b>			<b>5,687</b>	<b>2,888</b>	<b>6,000</b>	<b>4,500</b>	<b>6,000</b>
Revenue Total			32,849	36,253	34,000	40,000	43,000
Expense Total			5,687	2,888	6,000	4,500	6,000
<b>475</b>	<b>Spring Ave Dog Park</b>		<b>27,162</b>	<b>33,365</b>	<b>28,000</b>	<b>35,500</b>	<b>37,000</b>

# 2020 Budget Highlights

## RECREATION FUND - FACILITIES - SUNSET POOL



Projected to end FY 2019 with a net loss of over \$95,000. Total revenue for this year decreased by approximately \$5,000 and expenses increased by approximately \$20,000 compared to the previous year. There was a decrease in annual pool passes and a slight decrease in daily admissions that attributed to the overall revenue decrease in 2019. Unfortunately, there were 60 days of rain, most of which occurred at the beginning of the season when pool passes are bought. The weather was cooler this year with an average of 73 degrees. The largest area of expenses to operate an outdoor swimming pool is salaries, water usage, chemicals and utilities. Small increases in part-time salaries were implemented this year in order to recruit youths to become lifeguards. Water usage remained relatively the same as the previous summer. The cost of chemicals and other utilities continue to increase.

The proposed 2020 budget reflects a net loss of over \$77,000. The proposed budget reflects a slight increase in membership fees and daily admissions for 2020. The membership fees and daily admission fees have not been raised since 2008. Annual fees for lessons, swim team and program areas will be increased slightly. An increase in part-time salaries reflect the anticipated impact of the minimum wage increase.

Upgrades to the physical condition of the pool for the 2019 season included: additional matching deck and concession area tables and umbrellas, partial painting of the locker rooms, lap lanes and lap pool gutter rim, kiddie slide and mat were replaced, basketball hoop rim was replaced, CO2 monitor was added, two slide pumps were replaced and the VGB grates were checked and replaced where needed. General capital project upgrades are planned for the 2020 budget year to include: continued furniture upgrades, new concession stand freezer, repair and replace shade canopies, painting of the lap pool, upgrade to emergency lights, repair of structural features on the waterslides, sand replacement and painting touch ups. The costs for the upgrades are reflected in the Capital Improvement Budget.

Strategic Plans will be updated to include development of Business plan incorporating Consultant suggestions and budget figures, program survey analysis, continued swim lesson improvements, addition of new programs and special events, improved customer service training and facility security analysis.



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>500</b>	<b>Sunset Pool</b>						
	<b>Charges for Services</b>						
20 30 500 420900 0000	Annual Pool Passes		239,920	223,417	230,000	214,318	220,000
20 30 500 420905 0000	Daily Admission Fees		53,408	61,814	60,000	59,860	62,000
20 30 500 420910 0000	Swim Team		58,762	75,920	76,000	77,814	80,000
20 30 500 420920 0000	Swim Lessons		37,578	41,886	45,000	44,842	50,000
20 30 500 420925 0000	Coupon Books		10,319	10,933	11,000	12,825	13,000
20 30 500 420928 0000	Advanced Lifesaving		10,060	9,820	10,000	9,850	10,000
	<b>Charges for Services</b>		<b>410,046</b>	<b>423,789</b>	<b>432,000</b>	<b>419,509</b>	<b>435,000</b>
	<b>Rentals</b>						
20 30 500 430100 0000	Rent		12,255	11,058	15,000	9,750	15,000
	<b>Rentals</b>		<b>12,255</b>	<b>11,058</b>	<b>15,000</b>	<b>9,750</b>	<b>15,000</b>
	<b>Concessions</b>						
20 30 500 440400 0000	Concessions	Adding Swim lessons Concessions	46,353	49,637	53,000	49,976	58,000
	<b>Concessions</b>		<b>46,353</b>	<b>49,637</b>	<b>53,000</b>	<b>49,976</b>	<b>58,000</b>
	<b>Miscellaneous Income</b>						
20 30 500 485100 0000	Sponsorships	Recruiting 4 sponsors	-	-	-	-	1,000
20 30 500 485600 0000	Special Events		643	1,010	2,000	1,436	2,000
20 30 500 485990 0000	Over/Short Cash		-	-	-	(184)	-
	<b>Miscellaneous Income</b>		<b>643</b>	<b>1,010</b>	<b>2,000</b>	<b>1,252</b>	<b>3,000</b>
<b>Revenue Total</b>			<b>469,297</b>	<b>485,494</b>	<b>502,000</b>	<b>480,487</b>	<b>511,000</b>
	<b>Salaries &amp; Wages</b>						
20 30 500 510110 0000	Full-Time Exempt Wages		15,251	16,160	13,200	13,200	13,200
20 30 500 510120 0000	Full-Time Non-Exempt Wages		15,858	12,906	19,000	19,000	19,000
20 30 500 510125 0000	Overtime - Full-Time		6,877	6,473	5,000	8,220	5,000
20 30 500 510130 0000	Part-Time Non-Exempt Wages		205,398	204,611	199,800	216,063	235,000
20 30 500 510135 0000	Overtime - Part-Time		2,903	596	1,000	69	100
20 30 500 510170 0000	Part-Time Non-Exempt Swim Team		20,028	25,945	25,000	26,146	26,000
20 30 500 510171 0000	Part-Time Non-Exempt Swim Less		35,400	34,303	35,000	26,975	30,000
	<b>Salaries &amp; Wages</b>		<b>301,714</b>	<b>300,994</b>	<b>298,000</b>	<b>309,673</b>	<b>328,300</b>
	<b>Contractual Services - Other</b>						
20 30 500 521300 0000	Scavenger Service		2,445	3,504	2,000	5,178	5,000
20 30 500 521600 0000	Contractual Services - Other		14,913	17,806	15,000	15,453	15,000
20 30 500 521910 0000	Swim Team		-	4,564	1,000	299	500
	<b>Contractual Services - Other</b>		<b>17,358</b>	<b>25,875</b>	<b>18,000</b>	<b>20,930</b>	<b>20,500</b>
	<b>Materials &amp; Supplies</b>						
20 30 500 530095 0000	Concessions		20,295	26,627	25,000	25,761	25,000
20 30 500 530210 0000	Repair Equipment		11,956	10,131	10,000	8,688	8,000
20 30 500 530300 0000	Supplies - Maintenance		5,914	2,780	3,000	6,000	5,000
20 30 500 530320 0000	Supplies - First Aid		1,226	404	1,000	731	500
20 30 500 530401 0000	Pool Guard Supplies		9,783	8,550	8,000	8,000	8,000
20 30 500 530402 0000	General Pool Supplies		1,198	1,877	2,000	3,000	2,000

Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
20 30 500 530600 0000	Chemicals & Paint		49,147	52,819	50,000	59,643	55,000
20 30 500 530900 0000	Misc. Supplies & Repairs		742	179	1,000	795	1,000
20 30 500 530907 0000	Special Events		548	1,261	1,500	1,452	800
20 30 500 530910 0000	Swim Team		13,252	8,945	10,000	9,654	8,000
	<b>Materials &amp; Supplies</b>		<b>114,062</b>	<b>113,573</b>	<b>111,500</b>	<b>123,724</b>	<b>113,300</b>
	<b>Employment Expenses</b>						
20 30 500 565100 0000	Employee Health Insurance		5,464	4,478	8,000	6,000	9,000
	<b>Employment Expenses</b>		<b>5,464</b>	<b>4,478</b>	<b>8,000</b>	<b>6,000</b>	<b>9,000</b>
	<b>Utilities</b>						
20 30 500 570100 0000	Electricity		27,327	22,707	30,000	25,500	25,500
20 30 500 570200 0000	Heating Gas & Oil		18,750	12,421	16,000	13,500	13,500
20 30 500 570300 0000	Telephone/Internet - Service		2,816	5,164	6,000	5,000	5,000
20 30 500 570400 0000	Water & Sewer Fees		60,874	55,384	61,000	56,113	57,000
	<b>Utilities</b>		<b>109,767</b>	<b>95,676</b>	<b>113,000</b>	<b>100,113</b>	<b>101,000</b>
	<b>Miscellaneous Expenses</b>						
20 30 500 585950 0000	Registration Processing Fees		15,369	14,912	15,500	15,375	16,087
	<b>Miscellaneous Expenses</b>		<b>15,369</b>	<b>14,912</b>	<b>15,500</b>	<b>15,375</b>	<b>16,087</b>
	<b>Expense Total</b>		<b>563,734</b>	<b>555,507</b>	<b>564,000</b>	<b>575,815</b>	<b>588,187</b>
	Revenue Total		469,297	485,494	502,000	480,487	511,000
	Expense Total		563,734	555,507	564,000	575,815	588,187
<b>500</b>	<b>Sunset Pool</b>		<b>(94,437)</b>	<b>(70,013)</b>	<b>(62,000)</b>	<b>(95,329)</b>	<b>(77,187)</b>
<b>Recreation Fund Summary:</b>							
00	Administration		(1,161,253)	(1,330,414)	(1,447,121)	(1,207,973)	(1,432,554)
<b>Programs:</b>							
21	Athletic Programs		534,167	540,649	594,086	570,259	568,502
22	Arts & Crafts Programs		27,976	26,914	33,811	66,630	59,204
23	Health/Fitness/Dance Programs		7,393	13,678	14,518	20,470	20,095
24	General Recreation Programs		281,765	305,079	310,835	308,482	317,786
25	General Recreation - Active Adults		(704)	(2,470)	1,766	1,736	1,318
26	Special Events		(6,679)	(16,702)	(10,422)	(9,503)	(10,559)
<b>Facilities:</b>							
100	Ackerman Sports & Fitness Cent		486,537	412,630	515,732	444,223	451,397
150	Boathouse		75,949	64,540	63,015	59,910	80,324
200	Main Street Recreation Center		(63,913)	(56,990)	(81,475)	(58,385)	(72,145)
300	Maryknoll - Clubhouse		50,836	40,495	54,415	72,318	63,946
350	Maryknoll - Platform		30,444	18,545	33,100	26,082	26,134
400	Maryknoll - Splash Pad		3,147	2,943	3,240	1,466	3,940
450	Spring Ave Recreation Center		(116,624)	(125,908)	(124,940)	(123,616)	(136,307)
475	Spring Ave Dog Park		27,162	33,365	28,000	35,500	37,000
500	Sunset Pool		(94,437)	(70,013)	(62,000)	(95,329)	(77,187)
20	Recreation Fund		81,766	(143,660)	(73,440)	112,271	(99,106)

# 2020 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 principal and interest payments.





Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
45	Debt Service Fund						
00	Administration						
<b>000</b>	<b>Non-Specified</b>						
	<b>Property Tax Receipts</b>						
45 00 000 410100 0000	Taxes - Current Year		2,465,948	1,161,232	1,153,950	1,166,000	1,229,072
	<b>Property Tax Receipts</b>		<b>2,465,948</b>	<b>1,161,232</b>	<b>1,153,950</b>	<b>1,166,000</b>	<b>1,229,072</b>
	<b>Interest Income</b>						
45 00 000 450100 0000	Investment Income		1,000	1,000	2,000	2,000	3,000
	<b>Interest Income</b>		<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>
<b>Revenue Total</b>			<b>2,466,948</b>	<b>1,162,232</b>	<b>1,155,950</b>	<b>1,168,000</b>	<b>1,232,072</b>
	<b>Debt Service</b>						
45 00 000 580100 0000	Principal Payment on Debt	Referendum	1,250,000	-	-	-	-
45 00 000 580100 0000	Principal Payment on Debt	Non-Referendum	1,040,000	1,065,000	1,095,000	1,095,000	500,000
45 00 000 580100 0000	Principal Payment on Debt	Series 2019 Non-Referendum	-	-	-	-	630,000
45 00 000 580200 0000	Interest Payment on Debt	Referendum	37,500	-	-	-	-
45 00 000 580200 0000	Interest Payment on Debt	Non-Referendum	117,352	90,900	58,950	58,950	26,100
45 00 000 580200 0000	Interest Payment on Debt	Series 2019 Non-Referendum	-	-	-	-	72,972
45 00 000 580300 0000	Bond Issuance Fees	Annual Bond Fees	1,337	1,293	2,000	2,000	3,000
	<b>Debt Service</b>		<b>2,446,189</b>	<b>1,157,193</b>	<b>1,155,950</b>	<b>1,155,950</b>	<b>1,232,072</b>
	<b>Transfers Out</b>						
45 00 000 590900 0000	Fund Transfer Out	Fund Transfer Out - Corporate Fund	1,000	27,000	2,000	2,000	3,000
	<b>Transfers Out</b>		<b>1,000</b>	<b>27,000</b>	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>
<b>Expense Total</b>			<b>2,447,189</b>	<b>1,184,193</b>	<b>1,157,950</b>	<b>1,157,950</b>	<b>1,235,072</b>
Revenue Total			2,466,948	1,162,232	1,155,950	1,168,000	1,232,072
Expense Total			2,447,189	1,184,193	1,157,950	1,157,950	1,235,072
<b>00</b>	<b>Administration</b>		<b>19,759</b>	<b>(21,960)</b>	<b>(2,000)</b>	<b>10,050</b>	<b>(3,000)</b>
45	Debt Service Fund		<b>19,759</b>	<b>(21,960)</b>	<b>(2,000)</b>	<b>10,050</b>	<b>(3,000)</b>

# 2020 Budget Highlights

## SPECIAL RECREATION FUND



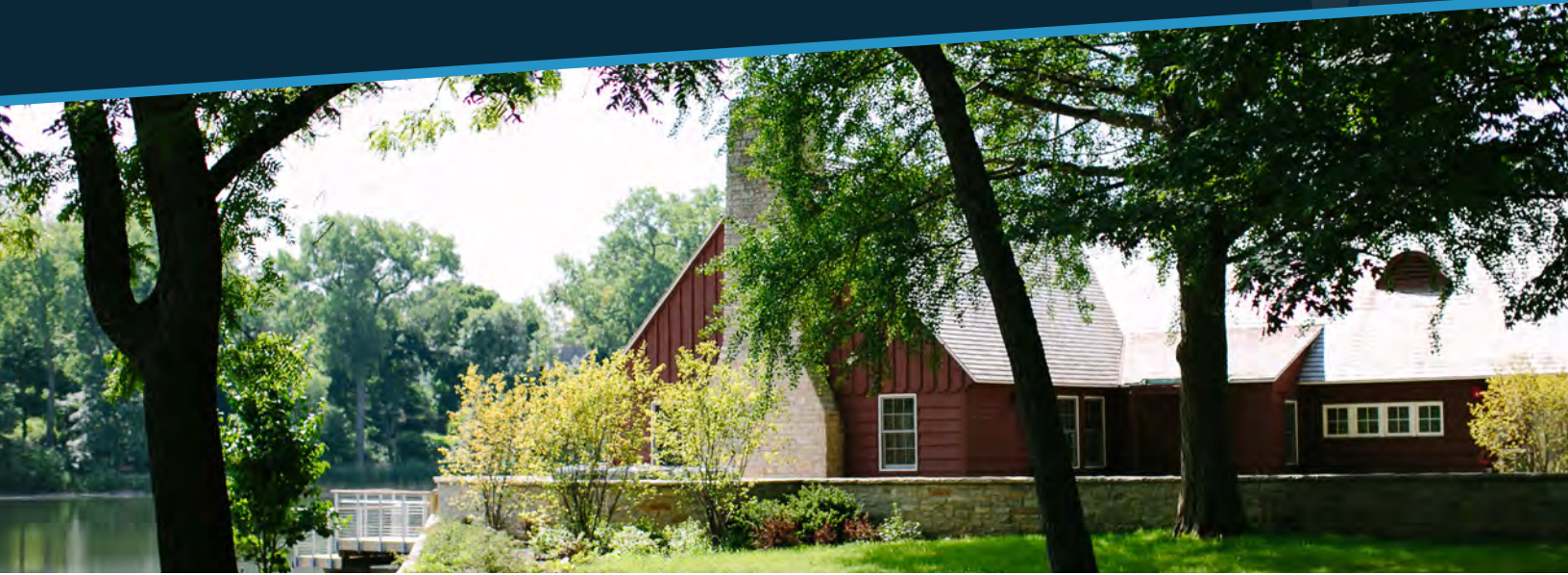
The Special Recreation fund is funded through a levy of up to .04 cents per \$100 of equalized assessed evaluation (EAV). As a member of the Western DuPage Special Recreation Association (WDSRA), the park district is required to fund .02 cents per \$100 of EAV. This contribution goes to fund a portion 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 2020, ADA related projects will be identified for funding with this tax levy.



			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
55	Special Recreation Fund						
00	Administration						
<b>000</b>	<b>Non-Specified</b>						
	<b>Property Tax Receipts</b>						
55 00 000 410100 0000	Taxes - Current Year	Levy will be determined based on EAV in spring 2020	634,328	661,671	663,000	690,000	690,000
	<b>Property Tax Receipts</b>		<b>634,328</b>	<b>661,671</b>	<b>663,000</b>	<b>690,000</b>	<b>690,000</b>
<b>Revenue Total</b>			<b>634,328</b>	<b>661,671</b>	<b>663,000</b>	<b>690,000</b>	<b>690,000</b>
	<b>Salaries &amp; Wages</b>						
55 00 000 510110 0000	Full-Time Exempt Wages		42,630	50,590	52,000	52,000	52,000
	<b>Salaries &amp; Wages</b>		<b>42,630</b>	<b>50,590</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
	<b>Employment Expenses</b>						
55 00 000 565100 0000	Employee Health Insurance		5,250	5,675	8,500	6,000	9,000
55 00 000 565320 0000	FICA & Medicare Expense		3,059	3,607	3,800	3,800	4,000
55 00 000 565325 0000	IMRF Expense	Increase in IMRF Rate from 8.35% to 9.12% (9.22% increase)	4,681	5,003	5,000	4,400	5,000
	<b>Employment Expenses</b>		<b>12,990</b>	<b>14,285</b>	<b>17,300</b>	<b>14,200</b>	<b>18,000</b>
	<b>Capital</b>						
55 00 000 575350 0000	Handicapped Rec. Expenses		305,183	320,870	-	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2018 Levy	-	-	332,890	332,890	348,259
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs	-	-	20,000	20,000	20,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	-	1,584	1,584	1,584
55 00 000 575915 0000	ADA Compliance Capital Project		259,715	182,233	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton (Resurface basketball court & Small East Lot) - Deferred to 2020	-	-	17,500	-	16,750
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	8,750	8,750	3,750
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	513,000	98,800
55 00 000 575915 0000	ADA Compliance Capital Project	Spring Avenue (Safety Village Repaving)	-	-	7,500	9,100	3,200
55 00 000 575915 0000	ADA Compliance Capital Project	Walnut Glen (Playground - ADA portion)	-	-	25,000	40,678	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Playground - ADA portion)	-	-	-	-	43,750
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Resurface tennis court)	-	-	-	13,650	4,800
55 00 000 575915 0000	ADA Compliance Capital Project	Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with	-	-	-	-	75,000
	<b>Capital</b>		<b>564,898</b>	<b>503,103</b>	<b>847,874</b>	<b>945,902</b>	<b>622,143</b>
<b>Expense Total</b>			<b>620,519</b>	<b>567,979</b>	<b>917,174</b>	<b>1,012,102</b>	<b>692,143</b>
Revenue Total			634,328	661,671	663,000	690,000	690,000
Expense Total			620,519	567,979	917,174	1,012,102	692,143
<b>00</b>	<b>Administration</b>		<b>13,809</b>	<b>93,692</b>	<b>(254,174)</b>	<b>(322,102)</b>	<b>(2,143)</b>
55	Special Recreation Fund		13,809	93,692	(254,174)	(322,102)	(2,143)

# 2020 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 the funding of the Ackerman Park Field Improvement project in 2019 & 2020. The fund continues to bring in excess operating surpluses from both the Corporate Fund and Recreation Fund. Operating surpluses, plus excess fund balances, are then able to be transferred to the Capital Projects fund to support the 2020 (and beyond) capital project plan.

			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
85	Asset Replacement Fund						
00	Administration						
<b>000</b>	<b>Non-Specified</b>						
	<b>Rentals</b>						
85 00 000 430100 0000	Rent	Final WDSRA Rent Payment Received in 2017	40,000	-	-	-	-
	<b>Rentals</b>		<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Transfers Received</b>						
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	950,000	1,400,000	1,200,000	1,200,000	1,215,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	75,000	100,000	125,000	65,000	-
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	54,000	54,000	58,000	58,000	68,000
	<b>Transfers Received</b>		<b>1,079,000</b>	<b>1,554,000</b>	<b>1,383,000</b>	<b>1,323,000</b>	<b>1,283,000</b>
<b>Revenue Total</b>			<b>1,119,000</b>	<b>1,554,000</b>	<b>1,383,000</b>	<b>1,323,000</b>	<b>1,283,000</b>
	<b>Transfers Out</b>						
85 00 000 590900 0000	Fund Transfer Out	Transfer to Capital Projects Fund to fund Capital Projects	1,415,000	785,000	800,000	1,400,000	1,850,000
	<b>Transfers Out</b>		<b>1,415,000</b>	<b>785,000</b>	<b>800,000</b>	<b>1,400,000</b>	<b>1,850,000</b>
<b>Expense Total</b>			<b>1,415,000</b>	<b>785,000</b>	<b>800,000</b>	<b>1,400,000</b>	<b>1,850,000</b>
Revenue Total			1,119,000	1,554,000	1,383,000	1,323,000	1,283,000
Expense Total			1,415,000	785,000	800,000	1,400,000	1,850,000
<b>00</b>	<b>Administration</b>		<b>(296,000)</b>	<b>769,000</b>	<b>583,000</b>	<b>(77,000)</b>	<b>(567,000)</b>



# 2020 Budget Highlights

## ASSET REPLACEMENT FUND – VEHICLES & 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 2020. Unit 440 (Ford F-250 Dump Truck) and Unit 426 (F-250 4x4) will be traded-in or sold outright depending on the market trend. Both units are heavily used throughout the year for a variety of purposes including plowing, hauling, towing, day-to-day work, etc. Additionally, another significant item recommended for purchase is the CTX Mini-Skid Steer. This equipment is designed for small-scale landscape, irrigation jobs, installing mulch, moving trees, etc. The mini-skid steer has a narrow frame for better maneuverability in tight, compact spaces which is excellent for sites such as Sunset Pool, Holes & Knolls, Splash Pad along with areas of Lake Ellyn Park, Village Green and Ackerman Park, to name a few. 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 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
10	Parks Maintenance						
<b>000</b>	<b>Non-Specified</b>						
	<b>Miscellaneous Income</b>						
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades		5,620	30,017	-	-	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#421 F350	-	-	1,800	1,600	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#469 Jeep	-	-	500	1,200	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Toro 4000 mower - no equipment sold/traded-in	-	-	12,000	-	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	John Deer 110 Back Hoe	-	-	10,000	10,000	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#440 F250	-	-	-	-	1,500
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#426 F250	-	-	-	-	3,000
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Felling Trailer	-	-	-	-	1,000
	<b>Miscellaneous Income</b>		<b>5,620</b>	<b>30,017</b>	<b>24,300</b>	<b>12,800</b>	<b>5,500</b>
	<b>Transfers Received</b>						
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	66,978	66,978	72,688	72,688	93,455
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Capital Projects Fund	99,815	104,179	106,439	106,439	131,904
	<b>Transfers Received</b>		<b>169,167</b>	<b>173,531</b>	<b>181,501</b>	<b>181,501</b>	<b>227,733</b>
<b>Revenue Total</b>			<b>174,787</b>	<b>203,548</b>	<b>205,801</b>	<b>194,301</b>	<b>233,233</b>
	<b>Capital</b>						
85 10 000 575200 0000	Vehicle Purchases		38,465	82,737	-	-	-
85 10 000 575200 0000	Vehicle Purchases	Unit 421 (Ford F-350 Reg Cab)	-	-	43,000	43,463	-
85 10 000 575200 0000	Vehicle Purchases	#469 (Jeep Wrangler - Replace with F150)	-	-	28,000	30,091	-
85 10 000 575200 0000	Vehicle Purchases	#440 F250	-	-	-	-	50,300
85 10 000 575200 0000	Vehicle Purchases	#426 F250	-	-	-	-	39,800
85 10 000 575300 0000	Maintenance Equipment		24,597	157,966	-	-	-
85 10 000 575300 0000	Maintenance Equipment	John Deere 110 Loader/Backhoe	-	-	96,000	90,440	-
85 10 000 575300 0000	Maintenance Equipment	PolarTrak 7210	-	-	49,000	47,068	-
85 10 000 575300 0000	Maintenance Equipment	Toro 4000 Mower	-	-	85,000	80,277	-
85 10 000 575300 0000	Maintenance Equipment	Graphic Wrap	-	-	-	3,600	-
85 10 000 575300 0000	Maintenance Equipment	CTX Mini Skid Steer	-	-	-	-	33,000
85 10 000 575300 0000	Maintenance Equipment	Grappler Attachment	-	-	-	-	3,200
85 10 000 575300 0000	Maintenance Equipment	Harley Rake Attachment	-	-	-	-	7,000
85 10 000 575300 0000	Maintenance Equipment	Felling Trailer	-	-	-	-	13,000
	<b>Capital</b>		<b>63,061</b>	<b>240,703</b>	<b>301,000</b>	<b>294,938</b>	<b>146,300</b>
<b>Expense Total</b>			<b>63,061</b>	<b>240,703</b>	<b>301,000</b>	<b>294,938</b>	<b>146,300</b>
Revenue Total			174,787	203,548	205,801	194,301	233,233
Expense Total			63,061	240,703	301,000	294,938	146,300
<b>10</b>	<b>Parks Maintenance</b>		<b>111,726</b>	<b>(37,155)</b>	<b>(95,199)</b>	<b>(100,637)</b>	<b>86,933</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
30	Facilities						
<b>100</b>	<b>Ackerman Sports &amp; Fitness Cent</b>						
	<b>Miscellaneous Income</b>						
85 30 100 485950 0000	Miscellaneous Income		20,220	-	-	-	-
	<b>Miscellaneous Income</b>		<b>20,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Transfers Received</b>						
85 30 100 490900 0000	Fund Transfer Received	Transfer Received - Ackerman Sports & Fitness Facility	100,000	125,000	125,000	125,000	125,000
	<b>Transfers Received</b>		<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Revenue Total</b>			<b>120,220</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
	<b>Other Equipment</b>						
85 30 100 541300 0000	Building Equipment		115,000	111,142	-	-	-
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	8,000	-
85 30 100 541300 0000	Building Equipment	Fitness Strength	-	-	5,000	5,000	-
85 30 100 541300 0000	Building Equipment	Water Heater (2)	-	-	10,000	10,000	-
85 30 100 541300 0000	Building Equipment	Renovate fitness area/stretching	-	-	5,000	5,000	-
85 30 100 541300 0000	Building Equipment	Repair turf walls	-	-	7,000	7,000	-
85 30 100 541300 0000	Building Equipment	New soccer goals	-	-	5,000	5,000	-
85 30 100 541300 0000	Building Equipment	Refinish studio floor	-	-	3,000	3,000	-
85 30 100 541300 0000	Building Equipment	New volleyball nets	-	-	12,000	12,000	-
85 30 100 541300 0000	Building Equipment	Facility garbage cans	-	-	10,000	10,000	-
85 30 100 541300 0000	Building Equipment	Indoor Turf Field Replacement	-	-	-	-	160,000
	<b>Other Equipment</b>		<b>115,000</b>	<b>111,142</b>	<b>95,000</b>	<b>95,000</b>	<b>160,000</b>
<b>Expense Total</b>			<b>115,000</b>	<b>111,142</b>	<b>95,000</b>	<b>95,000</b>	<b>160,000</b>
Revenue Total			120,220	125,000	125,000	125,000	125,000
Expense Total			115,000	111,142	95,000	95,000	160,000
<b>100</b>	<b>Ackerman Sports &amp; Fitness Cent</b>		<b>5,220</b>	<b>13,858</b>	<b>30,000</b>	<b>30,000</b>	<b>(35,000)</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>300</b>	<b>Maryknoll - Clubhouse</b>						
	<b>Transfers Received</b>						
85 30 300 490900 0000	Fund Transfer Received	Fund Transfer Received - Maryknoll Clubhouse	25,000	25,000	25,000	25,000	25,000
	<b>Transfers Received</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Revenue Total</b>			<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Capital</b>						
85 30 300 575110 0000	Maryknoll Park Improvements		39,533	-	-	-	-
	<b>Capital</b>		<b>39,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>			<b>39,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Total			25,000	25,000	25,000	25,000	25,000
Expense Total			39,533	-	-	-	-
<b>300</b>	<b>Maryknoll - Clubhouse</b>		<b>(14,533)</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>350</b>	<b>Maryknoll - Platform</b>						
	<b>Transfers Received</b>						
85 30 350 490900 0000	Fund Transfer Received	Fund Transfer Received - Platform Facility	10,000	5,000	5,000	5,000	5,000
	<b>Transfers Received</b>		<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Revenue Total</b>			<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>Capital</b>						
85 30 350 575110 0000	Platform Facility Improvements		-	-	-	-	-
	<b>Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Total			10,000	5,000	5,000	5,000	5,000
Expense Total			-	-	-	-	-
<b>350</b>	<b>Maryknoll - Platform</b>		<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>



			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
<b>885</b>	<b>Newton Park</b>						
	<b>Grants &amp; Donations</b>						
85 30 885 470225 0000	Newton Park Contributions	Newton Turf Contributions (\$25,000 - Football; \$7,500 - Lacrosse - beginning in 2019)	25,000	25,000	32,500	32,500	32,500
	<b>Grants &amp; Donations</b>		<b>25,000</b>	<b>25,000</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>
	<b>Transfers Received</b>						
85 30 885 490900 0000	Fund Transfer Received	Recreation Fund - Newton Turf Rental	20,000	20,000	20,000	20,000	20,000
	<b>Transfers Received</b>		<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Revenue Total</b>			<b>45,000</b>	<b>45,000</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
	<b>Capital</b>						
85 30 885 575160 0000	Newton Park Athletic Field Imp		-	-	-	-	-
	<b>Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Total			45,000	45,000	52,500	52,500	52,500
Expense Total			-	-	-	-	-
<b>885</b>	<b>Newton Park</b>		<b>45,000</b>	<b>45,000</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>
<b>Asset Replacement Fund Summary:</b>							
00	Administration		(296,000)	769,000	583,000	(77,000)	(567,000)
10	Parks Maintenance		111,726	(37,155)	(95,199)	(100,637)	86,933
100	Ackerman Sports & Fitness Cent		5,220	13,858	30,000	30,000	(35,000)
300	Maryknoll - Clubhouse		(14,533)	25,000	25,000	25,000	25,000
350	Maryknoll - Platform		10,000	5,000	5,000	5,000	5,000
885	Newton Park		45,000	45,000	52,500	52,500	52,500
85	Asset Replacement Fund		(138,588)	820,703	600,301	(65,137)	(432,567)

# 2020 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

			2019 Fund Breakdown					2020 Fund Breakdown					
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		2020 Plan	Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96	
Account #	Revenues:	Budget FY 2019	Estimate FY 2019										
XX-00-000-450100	<b>Investment Income</b>	12,000	12,000	12,000	-	-	-	20,000	20,000	-	-	-	-
	<b>Contributions:</b>												
XX-00-000-470200	Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	-	6,160	6,160	-	-	-	-
	<b>Grants:</b>												
XX-00-000-470400	OSLAD Grant - Ackerman	-	400,000	400,000	-	-	-	-	-	-	-	-	-
XX-00-000-470400	OSLAD Grant - Newton Park (if awarded)	-	-	-	-	-	-	400,000	400,000	-	-	-	-
XX-00-000-470400	State of Illinois Improvement Funding (pending)	-	-	-	-	-	-	841,000	841,000	-	-	-	-
	<b>Miscellaneous</b>												
XX-00-000-490900	Fund Transfer Received - Asset Replacement Fund - Operating Surplus Target	800,000	800,000	800,000	-	-	-	-	-	-	-	-	-
	<b>Non-Referendum Bond Issue</b>												
XX-90-000-480100	Bond Proceeds (estimated)	2,623,000	2,623,000	2,623,000	-	-	-	-	-	-	-	-	-
	<b>Total Revenues:</b>	<b>3,441,160</b>	<b>3,841,160</b>	<b>3,841,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,267,160</b>	<b>1,267,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Expenditures:</b>												
	<b>Administration:</b>												
	<b>Park District Improvement Expenses</b>												
XX-90-000-575110	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	-	-	20,000	20,000	-	-	-	-
XX-90-000-575110	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	-	-	-	-	-	-	20,000	20,000	-	-	-	-
		-	-	-	-	-	-	<b>40,000</b>	<b>40,000</b>	-	-	-	-
	<b>Neighborhood Park Improvements</b>												
XX-90-000-575110	Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-	-
XX-90-000-575110	Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	-
XX-90-000-575110	District Wide (Garbage Corral Repairs)	15,000	7,000	7,000	-	-	-	-	-	-	-	-	-
XX-90-000-575110	Security Cameras (District-Wide)	15,000	-	-	-	-	-	-	-	-	-	-	-
XX-90-000-575110	Community-Wide Survey	-	-	-	-	-	-	25,000	25,000	-	-	-	-
XX-90-000-575110	District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	-	-	-	30,000	30,000	-	-	-	-
XX-90-000-575110	State of Illinois Capital Improvements (pending)	-	-	-	-	-	-	841,000	841,000	-	-	-	-
XX-90-000-575110	East Branch DuPage River Contribution	-	3,000	3,000	-	-	-	-	-	-	-	-	-
XX-90-000-575150	Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	15,000	11,250	3,750	-	-	-
XX-90-000-575150	Asphalt/Paving Study - District-Wide	-	-	-	-	-	-	23,000	23,000	-	-	-	-
XX-90-000-575160	Athletic Field Upgrades - Various	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-	-
XX-90-000-575170	Anniversary Trees (100 trees for 100 years)	30,000	20,000	20,000	-	-	-	10,000	10,000	-	-	-	-
XX-90-000-575170	Tree Maintenance - Various - (Storm Damage, Maintenance & Replacement)	30,000	30,000	30,000	-	-	-	15,000	15,000	-	-	-	-
XX-90-000-575900	Land Acquisition	480,000	477,864	477,864	-	-	-	-	-	-	-	-	-
	<b>Total Neighborhood Park Improvements</b>	<b>670,000</b>	<b>637,864</b>	<b>622,864</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>1,024,000</b>	<b>1,014,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Miscellaneous</b>												
XX-90-000-580935	Bond Insurance Fees	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-
XX-90-000-590900	Transfer Out - ARF - Vehicle & Equipment Replacement Program	106,439	106,439	106,439	-	-	-	131,904	131,904	-	-	-	-
	<b>Total Miscellaneous</b>	<b>136,439</b>	<b>136,439</b>	<b>136,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,904</b>	<b>131,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Administration</b>	<b>806,439</b>	<b>774,303</b>	<b>759,303</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>1,195,904</b>	<b>1,185,904</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Ackerman Park</b>												
XX-90-805-575110	Concession Stand Roof Repair	-	13,000	13,000	-	-	-	-	-	-	-	-	-
XX-90-805-575150	Parking Lot & Entrance Road Repairs	-	62,000	62,000	-	-	-	-	-	-	-	-	-
XX-90-805-575160	<b>Field Improvements</b>	<b>2,380,000</b>	<b>3,420,000</b>	<b>2,907,000</b>	<b>513,000</b>	<b>-</b>	<b>-</b>	<b>760,000</b>	<b>661,200</b>	<b>98,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
XX-90-805-575160	Field Improvements (Softball Hub Drainage Improvements - State Bill Funding)	-	150,000	150,000	-	-	-	-	-	-	-	-	-
XX-90-805-575180	ASFC Facility Improvements - Planning	40,000	33,700	33,700	-	-	-	-	-	-	-	-	-
XX-90-805-575180	ASFC Facility Improvements - Renovation Study (PARC Grant)	-	-	-	-	-	-	4,000	4,000	-	-	-	-
XX-90-805-575180	Ackerman (Replace hub lights)	-	-	-	-	-	-	-	-	-	-	-	-
XX-90-805-575180	ASFC Facility Improvements - Interior Renovations	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total - Ackerman Park</b>	<b>2,420,000</b>	<b>3,678,700</b>	<b>3,165,700</b>	<b>513,000</b>	<b>-</b>	<b>-</b>	<b>764,000</b>	<b>665,200</b>	<b>98,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Lake Elyn Park/Boathouse</b>												
XX-90-865-575110	100th Anniversary Element	30,000	5,000	5,000	-	-	-	25,000	25,000	-	-	-	-



## Capital Replacement and Improvement Expenditures

		Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown			
				Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96
XX-90-865-575110	Shoreline Improvements (& aerator) - 2019; Sign Beds & Playground Landscape - 2020	100,000	41,085	41,085	-	-	-	35,000	35,000	-	-	-
XX-90-865-575110	Lake Ellyn Ruth Candy Park Signage	-	-	-	-	-	-	9,000	9,000	-	-	-
XX-90-865-575150	Reset Circle Pavers	-	-	-	-	-	-	8,000	8,000	-	-	-
<b>Total - Lake Ellyn Park/Boathouse</b>		<b>130,000</b>	<b>46,085</b>	<b>46,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,000</b>	<b>77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Lake Foxcroft</b>												
XX-90-870-575110	Drainage Improvements	-	2,000	2,000	-	-	-	-	-	-	-	-
<b>Total - Lake Foxcroft</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Main Street Recreation Center</b>												
XX-90-875-575180	Main Street Recreation Center (Roof Engineering)	-	-	-	-	-	-	12,500	12,500	-	-	-
<b>Total - Main Street Recreation Center Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Maryknoll Park</b>												
XX-00-880-575110	Holes & Knolls Pond / Splash Repairs	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000
XX-90-880-575120	Maryknoll (Resilient Surface Replacement)	40,000	40,000	40,000	-	-	-	-	-	-	-	-
XX-90-880-575120	Maryknoll (Playground Element)	20,000	35,000	35,000	-	-	-	-	-	-	-	-
XX-90-880-575140	Maryknoll (Holes & Knolls fence)	20,000	20,000	20,000	-	-	-	-	-	-	-	-
XX-00-880-575110	Pavillion Improvements	-	-	-	-	-	-	10,000	-	-	-	10,000
XX-90-880-575150	Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with asphalt)	-	-	-	-	-	-	300,000	225,000	75,000	-	-
<b>Total - Maryknoll Park</b>		<b>110,000</b>	<b>125,000</b>	<b>95,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>340,000</b>	<b>225,000</b>	<b>75,000</b>	<b>-</b>	<b>40,000</b>
<b>Newton Park</b>												
XX-90-885-575150	Newton (Resurface basketball court & Small East Lot)	70,000	-	-	-	-	-	67,000	50,250	16,750	-	-
XX-90-885-575110	OSLAD Improvements - (if awarded)	-	2,000	2,000	-	-	-	454,800	454,800	-	-	-
XX-90-885-575110	Skate Park Reconstruction	-	-	-	-	-	-	125,000	125,000	-	-	-
<b>Total - Newton Park</b>		<b>70,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>646,800</b>	<b>630,050</b>	<b>16,750</b>	<b>-</b>	<b>-</b>
<b>Prairie Path Park</b>												
XX-90-905-575150	Repair Pavers	-	-	-	-	-	-	20,000	20,000	-	-	-
<b>Total - Prairie Path Park</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Spalding Park</b>												
XX-90-915-575110	Shade Structure	-	22,598	22,598	-	-	-	-	-	-	-	-
<b>Total - Capital Projects Fund</b>		<b>-</b>	<b>22,598</b>	<b>22,598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Spring Ave. Rec. Center</b>												
XX-90-920-575150	Spring Avenue (Safety Village)	30,000	36,400	27,300	9,100	-	-	12,800	9,600	3,200	-	-
XX-90-920-575180	Spring Avenue Recreation Center (Roof Engineering)	-	-	-	-	-	-	12,500	12,500	-	-	-
XX-90-920-575140	Spring Avenue (Replace Dog Park E&S fence)	-	-	-	-	-	-	75,000	75,000	-	-	-
<b>Total - Spring Ave. Rec. Center</b>		<b>30,000</b>	<b>36,400</b>	<b>27,300</b>	<b>9,100</b>	<b>-</b>	<b>-</b>	<b>100,300</b>	<b>97,100</b>	<b>3,200</b>	<b>-</b>	<b>-</b>
<b>Sunset Pool/Park</b>												
XX-90-930-575110	Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	20,000	20,000	-	-	-	20,000	20,000	-	-	-
XX-90-930-575130	Sunset (Replace Tennis Court Lighting System)	95,000	25,000	25,000	-	-	-	-	-	-	-	-
XX-90-930-575150	Sunset Park (Resurface tennis court)	60,000	54,600	40,950	13,650	-	-	19,200	14,400	4,800	-	-
XX-90-930-575180	Pump Repairs	20,000	12,000	12,000	-	-	-	20,000	20,000	-	-	-
XX-90-930-575180	Feature Pumps	40,000	70,000	70,000	-	-	-	-	-	-	-	-
XX-90-930-575180	Sunset Pool (VGB Grates) - Deferred to 2020	12,000	-	-	-	-	-	12,000	12,000	-	-	-
XX-90-930-575180	Sunset Pool (Facility Infrastructure Consultant)	40,000	10,000	10,000	-	-	-	5,000	5,000	-	-	-
XX-90-930-575180	Sunset Pool (Elements)	-	-	-	-	-	-	60,000	60,000	-	-	-
<b>Total - Sunset Pool/Park</b>		<b>287,000</b>	<b>191,600</b>	<b>177,950</b>	<b>13,650</b>	<b>-</b>	<b>-</b>	<b>136,200</b>	<b>131,400</b>	<b>4,800</b>	<b>-</b>	<b>-</b>



## Capital Replacement and Improvement Expenditures

	Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown			
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96
<b>Surrey Park</b>											
XX-90-935-575150	Basketball Court Resurfacing	-	-	-	-	-	20,000	20,000	-	-	-
XX-90-935-575110	Park Improvements	-	-	-	-	-	10,000	10,000	-	-	-
	<b>Total - Surrey Park</b>	-	-	-	-	-	<b>30,000</b>	<b>30,000</b>	-	-	-
<b>Village Green Park</b>											
XX-00-940-575110	Drainage Improvements (deferred to 2020)	85,000	-	-	-	-	85,000	-	-	-	85,000
XX-00-940-575110	Concession Stand Roof	25,000	17,000	-	-	-	-	-	-	-	-
XX-00-940-575140	Village Green (Privacy Fencing)	15,000	10,000	-	-	10,000	-	-	-	-	-
XX-00-940-575110	Painting	-	-	-	-	-	15,000	-	-	-	15,000
	<b>Total - Village Green Park</b>	<b>125,000</b>	<b>27,000</b>	-	-	<b>27,000</b>	<b>100,000</b>	-	-	-	<b>100,000</b>
<b>Ongoing Replacement Expenditures:</b>											
<b>Playground Replacement Program</b>											
XX-90-945-575120	Walnut Glen (Playground)	100,000	162,710	122,033	40,678	-	-	-	-	-	-
XX-90-885-575120	Newton (Playground)	-	-	-	-	-	175,000	131,250	43,750	-	-
	<b>Total Playground Replacement Program</b>	<b>100,000</b>	<b>162,710</b>	<b>122,033</b>	<b>40,678</b>	-	<b>175,000</b>	<b>131,250</b>	<b>43,750</b>	-	-
<b>Ackerman Sport &amp; Fitness Center Program</b>											
85-30-100-541300	Fitness Cardio	30,000	30,000	-	-	30,000	-	-	-	-	-
85-30-100-541300	Wood Floors (sanding)	8,000	8,000	-	-	8,000	-	-	-	-	-
85-30-100-541300	Fitness Strength	5,000	5,000	-	-	5,000	-	-	-	-	-
85-30-100-541300	Water Heater (2)	10,000	10,000	-	-	10,000	-	-	-	-	-
85-30-100-541300	Renovate fitness area/stretching	5,000	5,000	-	-	5,000	-	-	-	-	-
85-30-100-541300	Repair turf walls	7,000	7,000	-	-	7,000	-	-	-	-	-
85-30-100-541300	New soccer goals	5,000	5,000	-	-	5,000	-	-	-	-	-
85-30-100-541300	Refinish studio floor	3,000	3,000	-	-	3,000	-	-	-	-	-
85-30-100-541300	New volleyball nets	12,000	12,000	-	-	12,000	-	-	-	-	-
85-30-100-541300	Facility garbage cans	10,000	10,000	-	-	10,000	-	-	-	-	-
85-30-100-541300	Turf Replacement	-	-	-	-	-	160,000	-	-	160,000	-
	<b>Total Ackerman Sport &amp; Fitness Center Program</b>	<b>95,000</b>	<b>95,000</b>	-	-	<b>95,000</b>	<b>160,000</b>	-	-	<b>160,000</b>	-
<b>Equipment Replacement Program</b>											
85-10-000-575200	Unit 421 (Ford F-350 Reg Cab)	43,000	43,463	-	-	43,463	-	-	-	-	-
85-10-000-575200	Unit 469 (Jeep Wrangler - Replace with F150)	28,000	30,091	-	-	30,091	-	-	-	-	-
85-10-000-575300	Toro 4000 Mower	85,000	80,277	-	-	80,277	-	-	-	-	-
85-10-000-575300	John Deere 110 Loader/Backhoe	96,000	90,440	-	-	90,440	-	-	-	-	-
85-10-000-575300	PolarTrak 7210	49,000	47,068	-	-	47,068	-	-	-	-	-
85-10-000-575300	Graphic Wrap	-	3,600	-	-	3,600	-	-	-	-	-
85-10-000-575200	Unit 426 (Ford F-250 4 X 4)	-	-	-	-	-	39,800	-	-	39,800	-
85-10-000-575200	Unit 440 (F-250 S.D. Pick Up Truck)	-	-	-	-	-	50,300	-	-	50,300	-
85-10-000-575300	CTX Mini-Skid Steer	-	-	-	-	-	33,000	-	-	33,000	-
85-10-000-575300	Grappler Attachment	-	-	-	-	-	3,200	-	-	3,200	-
85-10-000-575300	Harley Rake Attachment	-	-	-	-	-	7,000	-	-	7,000	-
85-10-000-575300	Felling Trailer	-	-	-	-	-	13,000	-	-	13,000	-
	<b>Total Vehicle &amp; Equipment Replacement</b>	<b>301,000</b>	<b>294,938</b>	-	-	<b>294,938</b>	<b>146,300</b>	-	-	<b>146,300</b>	-
	<b>Capital Expenditures Total</b>	<b>3,978,439</b>	<b>4,905,686</b>	<b>4,297,936</b>	<b>550,750</b>	<b>-</b>	<b>57,000</b>	<b>3,422,704</b>	<b>208,550</b>	<b>-</b>	<b>140,000</b>
	<b>Ongoing Replacement Expenditures Total</b>	<b>496,000</b>	<b>552,648</b>	<b>122,033</b>	<b>40,678</b>	<b>389,938</b>	<b>-</b>	<b>481,300</b>	<b>43,750</b>	<b>306,300</b>	<b>-</b>
	<b>Grand Total - Capital Expenses</b>	<b>4,474,439</b>	<b>5,458,334</b>	<b>4,419,969</b>	<b>591,428</b>	<b>389,938</b>	<b>57,000</b>	<b>3,904,004</b>	<b>252,300</b>	<b>306,300</b>	<b>140,000</b>



## Capital Replacement and Improvement Expenditures

	Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown				2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96					
<b>Amounts in Constant (2019) Dollars</b>																
<b>Revenues:</b>																
<b>Investment Income</b>	12,000	12,000	12,000	-	-	-	20,000	20,000	-	-	-	8,000	6,000	12,000	8,000	54,000
<b>Contributions:</b>																
Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	-	6,160	6,160	-	-	-	6,160	6,160	6,160	6,160	30,800
<b>Grants:</b>																
OSLAD Grant - Ackerman	-	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-
OSLAD Grant - Newton Park (if awarded)	-	-	-	-	-	-	400,000	400,000	-	-	-	-	-	-	-	400,000
State of Illinois Improvement Funding (pending)	-	-	-	-	-	-	841,000	841,000	-	-	-	-	-	-	-	841,000
<b>Miscellaneous</b>																
Fund Transfer Received - Asset Replacement Fund - Operating Surplus Target	800,000	800,000	800,000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Non-Referendum Bond Issue</b>																
Bond Proceeds (estimated)	2,623,000	2,623,000	2,623,000	-	-	-	-	-	-	-	-	-	3,560,000	-	-	3,560,000
<b>Total Revenues:</b>	<b>3,441,160</b>	<b>3,841,160</b>	<b>3,841,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,267,160</b>	<b>1,267,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,160</b>	<b>3,572,160</b>	<b>18,160</b>	<b>14,160</b>	<b>4,885,800</b>
<b>Capital Expenditures:</b>																
<b>Administration:</b>																
<b>Park District Improvement Expenses</b>																
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	-	-	20,000	20,000	-	-	-	-	20,000	-	-	40,000
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	-	-	-	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	-	80,000
	-	-	-	-	-	-	40,000	40,000	-	-	-	20,000	40,000	20,000	-	120,000
<b>Neighborhood Park Improvements</b>																
Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-	25,000	25,000	25,000	25,000	125,000
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	10,000	10,000	10,000	10,000	50,000
District Wide (Garbage Corral Repairs)	15,000	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Security Cameras (District-Wide)	15,000	-	-	-	-	-	-	-	-	-	-	140,000	-	-	-	140,000
Community-Wide Survey	-	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000
District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	-	-	-	30,000	30,000	-	-	-	20,000	-	-	-	50,000
State of Illinois Capital Improvements (pending)	-	-	-	-	-	-	841,000	841,000	-	-	-	-	-	-	-	841,000
East Branch DuPage River Contribution	-	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	15,000	11,250	3,750	-	-	35,000	35,000	35,000	35,000	155,000
Asphalt/Paving Study - District-Wide	-	-	-	-	-	-	23,000	23,000	-	-	-	-	-	-	-	23,000
Athletic Field Upgrades - Various	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	30,000	30,000	30,000	150,000
Anniversary Trees (100 trees for 100 years)	30,000	20,000	20,000	-	-	-	10,000	10,000	-	-	-	-	-	-	-	10,000
Tree Maintenance - Various - (Storm Damage, Maintenance & Replacement)	30,000	30,000	30,000	-	-	-	15,000	15,000	-	-	-	15,000	15,000	15,000	15,000	75,000
Land Acquisition	480,000	477,864	477,864	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Neighborhood Park Improvements</b>	<b>670,000</b>	<b>637,864</b>	<b>622,864</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>1,024,000</b>	<b>1,014,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>1,644,000</b>
<b>Miscellaneous</b>																
Bond Issuance Fees	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	40,000	-	-	40,000
Transfer Out - ARF - Vehicle & Equipment Replacement Program	106,439	106,439	106,439	-	-	-	131,904	131,904	-	-	-	130,000	130,000	130,000	130,000	651,904
<b>Total Miscellaneous</b>	<b>136,439</b>	<b>136,439</b>	<b>136,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,904</b>	<b>131,904</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>170,000</b>	<b>130,000</b>	<b>130,000</b>	<b>691,904</b>
<b>Total Administration</b>	<b>806,439</b>	<b>774,303</b>	<b>759,303</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>1,195,904</b>	<b>1,185,904</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>325,000</b>	<b>265,000</b>	<b>245,000</b>	<b>2,455,904</b>
<b>Ackerman Park</b>																
Concession Stand Roof Repair	-	13,000	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot & Entrance Road Repairs	-	62,000	62,000	-	-	-	-	-	-	-	-	-	700,000	-	-	700,000
<b>Field Improvements</b>	<b>2,380,000</b>	<b>3,420,000</b>	<b>2,907,000</b>	<b>513,000</b>	<b>-</b>	<b>-</b>	<b>760,000</b>	<b>661,200</b>	<b>98,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>760,000</b>
Field Improvements (Softball Hub Drainage Improvements - State Bill Funding)	-	150,000	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-
ASFC Facility Improvements - Planning	40,000	33,700	33,700	-	-	-	-	-	-	-	-	-	-	-	-	-
ASFC Facility Improvements - Renovation Study (PARC Grant)	-	-	-	-	-	-	4,000	4,000	-	-	-	-	-	-	-	4,000
Ackerman (Replace hub lights)	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000
ASFC Facility Improvements - Interior Renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - Ackerman Park</b>	<b>2,420,000</b>	<b>3,678,700</b>	<b>3,165,700</b>	<b>513,000</b>	<b>-</b>	<b>-</b>	<b>764,000</b>	<b>665,200</b>	<b>98,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>	<b>500,000</b>	<b>-</b>	<b>1,964,000</b>
<b>Churchill Park</b>																
Signage (will be funded with State or Grant proceeds above)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility/Bathrooms	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
<b>Total - Churchill Park</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>



## Capital Replacement and Improvement Expenditures

	Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown				2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96					
<b>George Ball Park</b>																
Pavillion Improvements	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	5,000
George Ball (Resurface tennis court)	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	150,000
George Ball (Replace Tennis Court Lighting System)	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	150,000
<b>Total - Churchill Park</b>	-	-	-	-	-	-	-	-	-	-	-	<b>5,000</b>	<b>300,000</b>	-	-	<b>305,000</b>
<b>Frank Johnson Center</b>																
Frank Johnson Center (Parking Lot)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000
Johnson Center (Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000
<b>Total - Frank Johnson Center</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>200,000</b>	<b>200,000</b>
<b>Lake Ellyn Park/Boathouse</b>																
100th Anniversary Element	30,000	5,000	5,000	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000
Shoreline Improvements (& aerator) - 2019; Sign Beds & Playground Landscape - 2020	100,000	41,085	41,085	-	-	-	35,000	35,000	-	-	-	-	-	-	-	35,000
Lake Ellyn Ruth Candy Park Signage	-	-	-	-	-	-	9,000	9,000	-	-	-	-	-	-	-	9,000
Reset Circle Pavers	-	-	-	-	-	-	8,000	8,000	-	-	-	-	-	-	-	8,000
Clay Tennis Court Renovation	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
<b>Total - Lake Ellyn Park/Boathouse</b>	<b>130,000</b>	<b>46,085</b>	<b>46,085</b>	-	-	-	<b>77,000</b>	<b>77,000</b>	-	-	-	-	<b>100,000</b>	-	-	<b>177,000</b>
<b>Lake Foxcroft</b>																
Drainage Improvements	-	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Foxcroft (Parking Lot & Pathway)	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	70,000
<b>Total - Lake Foxcroft</b>	-	<b>2,000</b>	<b>2,000</b>	-	-	-	-	-	-	-	-	<b>70,000</b>	-	-	-	<b>70,000</b>
<b>Main Street Recreation Center</b>																
Main Street Recreation Center (Roof Engineering)	-	-	-	-	-	-	12,500	12,500	-	-	-	-	-	-	-	12,500
Main Street Recreation Center (Elements, HVAC)	-	-	-	-	-	-	-	-	-	-	-	44,000	-	-	-	44,000
Main Street Recreation Center (Roof Replacement)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
<b>Total - Main Street Recreation Center Fund</b>	-	-	-	-	-	-	<b>12,500</b>	<b>12,500</b>	-	-	-	<b>169,000</b>	-	-	-	<b>181,500</b>
<b>Manor Park</b>																
Cul de Sac/Parking Improvements	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
<b>Total - Manor Park</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>100,000</b>	-	-	<b>100,000</b>
<b>Maryknoll Park</b>																
Holes & Knolls Pond / Splash Repairs	30,000	30,000	-	-	-	30,000	30,000	-	-	-	30,000	-	-	-	-	30,000
Maryknoll (Resilient Surface Replacement)	40,000	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryknoll (Playground Element)	20,000	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Maryknoll (Holes & Knolls fence)	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Pavillion Improvements	-	-	-	-	-	-	10,000	-	-	-	10,000	-	-	-	-	10,000
Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with asphalt)	-	-	-	-	-	-	300,000	225,000	75,000	-	-	-	-	-	-	300,000
Frog Pond Repairs	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000
Painting	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Clubhouse (Elements)	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	75,000
Platform (Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	100,000
<b>Total - Maryknoll Park</b>	<b>110,000</b>	<b>125,000</b>	<b>95,000</b>	-	-	<b>30,000</b>	<b>340,000</b>	<b>225,000</b>	<b>75,000</b>	-	<b>40,000</b>	<b>40,000</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>555,000</b>
<b>Newton Park</b>																
Newton (Resurface basketball court & Small East Lot)	70,000	-	-	-	-	-	67,000	50,250	16,750	-	-	-	-	-	-	67,000
OSLAD Improvements - (if awarded)	-	2,000	2,000	-	-	-	454,800	454,800	-	-	-	-	-	-	-	454,800
Skate Park Reconstruction	-	-	-	-	-	-	125,000	125,000	-	-	-	-	-	-	-	125,000
Newton Park (Parking Lots)	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	-	80,000
New Concession Stand Building	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000
<b>Total - Newton Park</b>	<b>70,000</b>	<b>2,000</b>	<b>2,000</b>	-	-	-	<b>646,800</b>	<b>630,050</b>	<b>16,750</b>	-	-	-	-	-	<b>580,000</b>	<b>1,226,800</b>
<b>Prairie Path Park</b>																
Repair Pavers	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	20,000
<b>Total - Prairie Path Park</b>	-	-	-	-	-	-	<b>20,000</b>	<b>20,000</b>	-	-	-	-	-	-	-	<b>20,000</b>
<b>Spalding Park</b>																
Shade Structure	-	22,598	22,598	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - Capital Projects Fund</b>	-	<b>22,598</b>	<b>22,598</b>	-	-	-	-	-	-	-	-	-	-	-	-	-





## Capital Replacement and Improvement Expenditures

	Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown				2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96					
<b>Spring Ave. Rec. Center</b>																
Spring Avenue (Safety Village)	30,000	36,400	27,300	9,100	-	-	12,800	9,600	3,200	-	-	-	-	-	-	12,800
Spring Avenue Recreation Center (Roof Engineering)	-	-	-	-	-	-	12,500	12,500	-	-	-	-	-	-	-	12,500
Spring Avenue (Replace Dog Park E&S fence)	-	-	-	-	-	-	75,000	75,000	-	-	-	-	-	-	-	75,000
Spring Avenue Recreation Center (Roof Replacement)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
Spring Avenue Recreation Center (HVAC)	-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	25,000	25,000	100,000
Spring Avenue Recreation Center (Carpet)	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	30,000
<b>Total - Spring Ave. Rec. Center</b>	<b>30,000</b>	<b>36,400</b>	<b>27,300</b>	<b>9,100</b>	<b>-</b>	<b>-</b>	<b>100,300</b>	<b>97,100</b>	<b>3,200</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>25,000</b>	<b>55,000</b>	<b>25,000</b>	<b>355,300</b>
<b>Sunset Pool/Park</b>																
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	20,000	20,000	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	100,000
Sunset (Replace Tennis Court Lighting System)	95,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Park (Resurface tennis court)	60,000	54,600	40,950	13,650	-	-	19,200	14,400	4,800	-	-	-	-	-	-	19,200
Pump Repairs	20,000	12,000	12,000	-	-	-	20,000	20,000	-	-	-	20,000	20,000	20,000	20,000	100,000
Feature Pumps	40,000	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool (VGB Grates) - Deferred to 2020	12,000	-	-	-	-	-	12,000	12,000	-	-	-	-	-	-	-	12,000
Sunset Pool (Facility Infrastructure Consultant)	40,000	10,000	10,000	-	-	-	5,000	5,000	-	-	-	-	-	-	-	5,000
Sunset Pool (Elements)	-	-	-	-	-	-	60,000	60,000	-	-	-	-	-	-	-	60,000
Sunset Pool (Mechanical equipment)	-	-	-	-	-	-	-	-	-	-	-	105,000	-	-	-	105,000
Sunset Pool (Splash Pad Conversion)	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	250,000
Sunset Pool (Infrastructure Improvements)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650,000	650,000
<b>Total - Sunset Pool/Park</b>	<b>287,000</b>	<b>191,600</b>	<b>177,950</b>	<b>13,650</b>	<b>-</b>	<b>-</b>	<b>136,200</b>	<b>131,400</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>145,000</b>	<b>290,000</b>	<b>40,000</b>	<b>690,000</b>	<b>1,301,200</b>
<b>Surrey Park</b>																
Basketball Court Resurfacing	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	20,000
Park Improvements	-	-	-	-	-	-	10,000	10,000	-	-	-	-	-	-	-	10,000
<b>Total - Surrey Park</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Village Green Park</b>																
Drainage Improvements (deferred to 2020)	85,000	-	-	-	-	-	85,000	-	-	-	85,000	-	-	-	-	85,000
Concession Stand Roof	25,000	17,000	-	-	-	17,000	-	-	-	-	-	-	-	-	-	-
Village Green (Privacy Fencing)	15,000	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-
Painting	-	-	-	-	-	-	15,000	-	-	-	15,000	-	-	-	-	15,000
Village Green (South Lot)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000
Backstop Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000
Village Green (Parking Lot & Basketball Court)	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000
<b>Total - Village Green Park</b>	<b>125,000</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>125,000</b>	<b>100,000</b>	<b>325,000</b>	<b>-</b>	<b>650,000</b>
<b>Ongoing Replacement Expenditures:</b>																
<b>Playground Replacement Program</b>																
Walnut Glen (Playground)	100,000	162,710	122,033	40,678	-	-	-	-	-	-	-	-	-	-	-	-
Newton (Playground)	-	-	-	-	-	-	175,000	131,250	43,750	-	-	-	-	-	-	175,000
Co-op (Playground)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
Sunset (Playground & Shelter)	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000
Panfish (Playground)	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000
Lake Foxcroft (Playground)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000
<b>Total Playground Replacement Program</b>	<b>100,000</b>	<b>162,710</b>	<b>122,033</b>	<b>40,678</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>131,250</b>	<b>43,750</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>200,000</b>	<b>125,000</b>	<b>200,000</b>	<b>825,000</b>
<b>Ackerman Sport &amp; Fitness Center Program</b>																
Fitness Cardio	30,000	30,000	-	-	30,000	-	-	-	-	-	-	50,000	-	-	-	50,000
Wood Floors (sanding)	8,000	8,000	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-
Fitness Strength	5,000	5,000	-	-	5,000	-	-	-	-	-	-	-	50,000	-	-	50,000
Water Heater (2)	10,000	10,000	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Renovate fitness area/stretching	5,000	5,000	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Repair turf walls	7,000	7,000	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-
New soccer goals	5,000	5,000	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Refinish studio floor	3,000	3,000	-	-	3,000	-	-	-	-	-	-	-	-	-	60,000	60,000
New volleyball nets	12,000	12,000	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-
Facility garbage cans	10,000	10,000	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Turf Replacement	-	-	-	-	-	-	160,000	-	-	160,000	-	-	-	-	-	160,000
Bleachers	-	-	-	-	-	-	-	-	-	-	50,000	20,000	-	-	-	70,000
Spin Bikes (12)	-	-	-	-	-	-	-	-	-	-	-	15,000	-	20,000	-	35,000
Auto Belay	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	15,000
Carpet	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000
PC Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000
Floor Scrubber	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000
Dryer	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	7,000



## Capital Replacement and Improvement Expenditures

	Budget FY 2019	Estimate FY 2019	2019 Fund Breakdown				2020 Plan	2020 Fund Breakdown				2021 Plan	2022 Plan	2023 Plan	2024 Plan	2020 - 2024 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96					
Washing Machine	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000
Lobby Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000
Copier(s)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000
HVAC	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000
Interior Design	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
<b>Total Ackerman Sport &amp; Fitness Center Program</b>	<b>95,000</b>	<b>95,000</b>	-	-	<b>95,000</b>	-	<b>160,000</b>	-	-	<b>160,000</b>	-	<b>100,000</b>	<b>100,000</b>	<b>92,000</b>	<b>90,000</b>	<b>542,000</b>
<b>Equipment Replacement Program</b>																
Unit 421 (Ford F-350 Reg Cab)	43,000	43,463	-	-	43,463	-	-	-	-	-	-	-	-	-	-	-
Unit 469 (Jeep Wrangler - Replace with F150)	28,000	30,091	-	-	30,091	-	-	-	-	-	-	-	-	-	-	-
Toro 4000 Mower	85,000	80,277	-	-	80,277	-	-	-	-	-	-	-	-	-	-	-
John Deere 110 Loader/Backhoe	96,000	90,440	-	-	90,440	-	-	-	-	-	-	-	-	-	-	-
PolarTrak 7210	49,000	47,068	-	-	47,068	-	-	-	-	-	-	-	-	-	-	-
Graphic Wrap	-	3,600	-	-	3,600	-	-	-	-	-	-	-	-	-	-	-
Unit 426 (Ford F-250 4 X 4)	-	-	-	-	-	39,800	-	-	-	39,800	-	-	-	-	-	39,800
Unit 440 (F-250 S.D. Pick Up Truck)	-	-	-	-	-	50,300	-	-	-	50,300	-	-	-	-	-	50,300
CTX Mini-Skid Steer	-	-	-	-	-	33,000	-	-	-	33,000	-	-	-	-	-	33,000
Grapppler Attachment	-	-	-	-	-	3,200	-	-	-	3,200	-	-	-	-	-	3,200
Harley Rake Attachment	-	-	-	-	-	7,000	-	-	-	7,000	-	-	-	-	-	7,000
Felling Trailer	-	-	-	-	-	13,000	-	-	-	13,000	-	-	-	-	-	13,000
Unit 427 (Ford F-450 Dump Truck)	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000
Unit 428 (Ford F-250 Dump Truck w/ Plow)	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	70,000
Skid Steer	-	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	55,000
PolarTrak 7210	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	35,000
250C UTILITY TRACTOR	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000
GATOR 4X2	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000
Unit 422 (Ford F-350 S.D.)	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
Unit 442 (F-450 S.D. Dump Truck)	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	50,000
Unit 465 (Dodge - Grand Caravan Utility Van)	-	-	-	-	-	-	-	-	-	-	-	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
250C UTILITY TRACTOR	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	30,000
Vehicle & Equipment (TBD)	-	-	-	-	-	-	-	-	-	-	-	-	175,000	175,000	-	350,000
<b>Total Vehicle &amp; Equipment Replacement</b>	<b>301,000</b>	<b>294,938</b>	-	-	<b>294,938</b>	-	<b>146,300</b>	-	-	<b>146,300</b>	-	<b>250,000</b>	<b>194,000</b>	<b>205,000</b>	<b>175,000</b>	<b>970,300</b>
<b>Capital Expenditures Total</b>	<b>3,978,439</b>	<b>4,905,686</b>	<b>4,297,936</b>	<b>550,750</b>	<b>-</b>	<b>57,000</b>	<b>3,422,704</b>	<b>3,074,154</b>	<b>208,550</b>	<b>-</b>	<b>140,000</b>	<b>1,129,000</b>	<b>2,015,000</b>	<b>1,235,000</b>	<b>1,890,000</b>	<b>9,691,704</b>
<b>Ongoing Replacement Expenditures Total</b>	<b>496,000</b>	<b>552,648</b>	<b>122,033</b>	<b>40,678</b>	<b>389,938</b>	<b>-</b>	<b>481,300</b>	<b>131,250</b>	<b>43,750</b>	<b>306,300</b>	<b>-</b>	<b>475,000</b>	<b>494,000</b>	<b>422,000</b>	<b>465,000</b>	<b>2,337,300</b>
<b>Grand Total - Capital Expenses</b>	<b>4,474,439</b>	<b>5,458,334</b>	<b>4,419,969</b>	<b>591,428</b>	<b>389,938</b>	<b>57,000</b>	<b>3,904,004</b>	<b>3,205,404</b>	<b>252,300</b>	<b>306,300</b>	<b>140,000</b>	<b>1,604,000</b>	<b>2,509,000</b>	<b>1,657,000</b>	<b>2,355,000</b>	<b>12,029,004</b>

## Glen Ellyn Park District Playground Replacement Plan

Plan Year	Park	Playground Type	Last Installed	Amount Allocated Annually	Annual Expense (in 2019 \$)	Deferred (carryover) Balance
1 (2020)	Newton Park	Community	1994	\$175,000	(\$175,000)	\$0
2 (2021)	Co-op Park	Neighborhood	1996	\$175,000	(\$125,000)	\$50,000
3 (2022)	Sunset Park	Community	1993	\$175,000	(\$200,000)	\$25,000
4 (2023)	Panfish Park	Neighborhood	1996	\$175,000	(\$125,000)	\$75,000
5 (2024)	Lake Foxcroft	Neighborhood	1995	\$175,000	(\$200,000)	\$50,000
6 (2025)	Spalding	Neighborhood	1999	\$175,000	(\$125,000)	\$100,000
7 (2026)	Babcock Grove	Neighborhood	2000	\$175,000	(\$125,000)	\$150,000
8 (2027)	Stacy	Neighborhood	2002	\$175,000	(\$125,000)	\$200,000
9 (2028)	Maryknoll Park	Community	2007	\$175,000	(\$350,000)	\$25,000
10 (2029)	Johnson Center	Neighborhood	2002	\$175,000	(\$125,000)	\$75,000
11 (2030)	Sunset Pool/Glen Oak*	Neighborhood	2007	\$175,000	(\$125,000)	\$125,000
12 (2031)	Greenbriar Park	Neighborhood	2006	\$175,000	(\$125,000)	\$175,000
13 (2032)	Village Green Park	Community	2008	\$175,000	(\$350,000)	\$0
14 (2033)	Surrey Park	Neighborhood	2008	\$175,000	(\$125,000)	\$50,000
15 (2034)	Glen Ellyn Manor Park	Neighborhood	2013	\$175,000	(\$125,000)	\$100,000
16 (2035)	Danby	Neighborhood	2014	\$175,000	(\$125,000)	\$150,000
17 (2036)	Ackerman Park	Community	2010	\$175,000	(\$275,000)	\$50,000
18 (2037)	Lake Ellyn Park	Community	2017	\$175,000	(\$200,000)	\$25,000
19 (2038)	MSRC	Community	2018	\$175,000	(\$200,000)	\$0
20 (2039)	Presidents Park	Neighborhood	2018	\$175,000	(\$125,000)	\$50,000
21 (2040)	Walnut Glen	Neighborhood	2019	\$175,000	(\$125,000)	\$100,000

			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
94	Capital Improvements Fund						
00	Administration						
	<b>Interest Income</b>						
94 00 000 450100 0000	Investment Income		10,231	9,431	12,000	12,000	20,000
	<b>Interest Income</b>		<b>10,231</b>	<b>9,431</b>	<b>12,000</b>	<b>12,000</b>	<b>20,000</b>
	<b>Grants &amp; Donations</b>						
94 00 000 470200 0000	Donations	Ackerman Entrance Road Repairs - 2019-2024	109,134	30,374	6,160	6,160	6,160
94 00 000 470400 0000	Grant Proceeds	Ackerman Park OSLAD Grant	400,000	35,567	-	400,000	-
94 00 000 470400 0000	Grant Proceeds	Newton Park OSLAD Grant (if awarded)	-	-	-	-	400,000
94 00 000 470400 0000	Grant Proceeds	State of Illinois Improvement Funding (pending)	-	-	-	-	841,000
	<b>Grants &amp; Donations</b>		<b>509,134</b>	<b>65,941</b>	<b>6,160</b>	<b>406,160</b>	<b>1,247,160</b>
	<b>Miscellaneous Income</b>						
94 00 000 485950 0000	Miscellaneous Income		8,818	10,525	-	771	-
	<b>Miscellaneous Income</b>		<b>8,818</b>	<b>10,525</b>	<b>-</b>	<b>771</b>	<b>-</b>
	<b>Transfers Received</b>						
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	1,415,000	811,000	800,000	1,400,000	1,850,000
	<b>Transfers Received</b>		<b>1,415,000</b>	<b>811,000</b>	<b>800,000</b>	<b>1,400,000</b>	<b>1,850,000</b>
	<b>Debt Proceeds</b>						
94 90 000 480100 0000	Bond Proceeds	2019 Non-Referendum	1,649	-	2,623,000	2,623,000	-
	<b>Debt Proceeds</b>		<b>1,649</b>	<b>-</b>	<b>2,623,000</b>	<b>2,623,000</b>	<b>-</b>
<b>Revenue Total</b>			<b>1,944,833</b>	<b>896,898</b>	<b>3,441,160</b>	<b>4,441,931</b>	<b>3,117,160</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>Capital</b>							
94 90 000 575110 0000	Park Improvement Expenses		77,844	28,622	-	-	-
94 90 000 575110 0000	Park Improvement Expenses	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	20,000
94 90 000 575110 0000	Park Improvement Expenses	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	-	-	-	-	20,000
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	7,000	-
94 90 000 575110 0000	Park Improvement Expenses	Security Cameras - District-Wide	-	-	15,000	-	-
94 90 000 575110 0000	Park Improvement Expenses	East Branch DuPage River Contribution	-	-	-	3,000	-
94 90 000 575110 0000	Park Improvement Expenses	DuPage County Bike Trail Study	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses	Community-Wide Survey	-	-	-	-	25,000
94 90 000 575110 0000	Park Improvement Expenses	District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	-	30,000
94 90 000 575110 0000	Park Improvement Expenses	State of Illinois Capital Improvements (pending)	-	-	-	-	841,000
94 90 000 575150 0000	Paving Improvements	Various Sealcoating	26,245	18,397	26,250	26,250	11,250
94 90 000 575150 0000	Paving Improvements	Asphalt/Paving Study - District-Wide	-	-	-	-	23,000
94 90 000 575160 0000	Athletic Field Improvements	Various Athletic Field Improvements	21,183	5,986	30,000	30,000	30,000
94 90 000 575170 0000	Tree Maintenance	Anniversary Trees (100 trees for 100 years)	19,383	18,143	30,000	20,000	10,000
94 90 000 575170 0000	Tree Maintenance	Tree Maintenance - Various - (Storm Damage, Maintenance & Replacement); Native Resotration of \$20,000 moved to Parks Operations in 2020	-	-	30,000	30,000	15,000
94 90 000 575900 0000	Land Acquisition		-	-	480,000	477,864	-
<b>Capital</b>			<b>144,655</b>	<b>71,148</b>	<b>655,000</b>	<b>622,864</b>	<b>1,054,000</b>
<b>Debt Service</b>							
94 90 000 580935 0000	Bond Issuance Fees	Bond Issuance Costs	-	-	30,000	30,000	-
<b>Debt Service</b>			<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Transfers Out</b>							
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	99,815	104,179	106,439	106,439	131,904
<b>Transfers Out</b>			<b>99,815</b>	<b>104,179</b>	<b>106,439</b>	<b>106,439</b>	<b>131,904</b>
<b>450</b>	<b>Spring Ave Recreation Center</b>						
<b>Capital</b>							
94 90 450 575110 0000	Park Improvement Expenses		1,991	-	-	-	-
<b>Capital</b>			<b>1,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>805</b>	<b>Ackerman Park</b>						
<b>Capital</b>							
94 90 805 575110 0000	Ackerman Park Improvements	Concession Stand Roof Repair	-	426,821	-	13,000	-
94 90 805 575150 0000	Ackerman Paving Improvements	Parking Lot & Entrance Road Repairs	-	-	-	62,000	-
94 90 805 575160 0000	Ackerman Field Improvements	Ackerman Master Plan Improvements	-	163,774	1,951,600	2,907,000	661,200
94 90 805 575160 0000	Ackerman Field Improvements	Field Improvements (Softball Hub Drainage Improvements - State Bill Fu	-	-	-	150,000	-
94 90 805 575180 0000	Ackerman Facility Improvements	ASFC Facility Improvements - Planning	-	-	40,000	33,700	-
94 90 805 575180 0000	Ackerman Facility Improvements	ASFC Facility Improvements - Renovation Study (PARC Grant)	-	-	-	-	4,000
<b>Capital</b>			<b>-</b>	<b>590,595</b>	<b>1,991,600</b>	<b>3,165,700</b>	<b>665,200</b>




Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>815</b>	<b>Churchill Park</b>						
	<b>Capital</b>						
94 90 815 575150 0000	Churchill Paving Improvements		-	12,675	-	-	-
	<b>Capital</b>		-	<b>12,675</b>	-	-	-
<b>865</b>	<b>Lake Ellyn Park</b>						
	<b>Capital</b>						
94 90 865 575110 0000	Lake Ellyn Park Improvements	Shoreline Improvements (2019); Sign Beds and Landscaping (2020)	534,716	100,592	100,000	41,085	35,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	100th Anniversary Element	-	-	30,000	5,000	25,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Lake Ellyn Ruth Candy Park Signage	-	-	-	-	9,000
94 90 865 575120 0000	Lake Ellyn Playground		168,790	-	-	-	-
94 90 865 575150 0000	Lake Ellyn Paving Improvements	Reset Circle Pavers	-	-	-	-	8,000
	<b>Capital</b>		<b>703,506</b>	<b>100,592</b>	<b>130,000</b>	<b>46,085</b>	<b>77,000</b>
<b>870</b>	<b>Lake Foxcroft</b>						
	<b>Capital</b>						
94 90 870 575110 0000	Lake Foxcroft Pk Improvements	Drainage Improvements	-	-	-	2,000	-
	<b>Capital</b>		-	-	-	<b>2,000</b>	-
<b>875</b>	<b>Main Street Park</b>						
	<b>Capital</b>						
94 90 875 575110 0000	Main Street Park Improvements		22,995	41,685	-	-	-
94 90 875 575120 0000	Main Street Playground		-	143,247	-	-	-
94 90 875 575180 0000	Main Street Facility Improvements	Main Street Recreation Center (Roof Engineering)	-	-	-	-	12,500
	<b>Capital</b>		<b>22,995</b>	<b>184,932</b>	-	-	<b>12,500</b>
<b>880</b>	<b>Maryknoll Park</b>						
	<b>Capital</b>						
94 90 880 575110 0000	Maryknoll Park Improvements		230,248	-	-	-	-
94 90 880 575120 0000	Maryknoll Playground	Maryknoll (Resilient Surface Replacement)	-	-	40,000	40,000	-
94 90 880 575120 0000	Maryknoll Playground	Maryknoll (Playground Element)	-	-	20,000	35,000	-
94 90 880 575140 0000	Maryknoll Fencing Improvements	Maryknoll (Holes & Knolls fence)	-	-	20,000	20,000	-
96 00 880 575150 0000	Maryknoll Paving Improvements	Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with	-	-	-	-	225,000
94 90 880 575900 0000	Maryknoll Land Acquisition	Final Payment made in 2018	150,000	175,000	-	-	-
	<b>Capital</b>		<b>380,248</b>	<b>175,000</b>	<b>80,000</b>	<b>95,000</b>	<b>225,000</b>
<b>885</b>	<b>Newton Park</b>						
	<b>Capital</b>						
94 90 885 575110 0000	Newton Park Improvements	OSLAD Improvements - (if awarded)	-	-	-	2,000	454,800
94 90 885 575110 0000	Newton Park Improvements	Skate Park Reconstruction	-	-	-	-	125,000
94 90 885 575110 0000	Newton Park Improvements	Resurface Basketball Courts - Deferred to 2020	77,338	-	26,250	-	-
94 90 885 575110 0000	Newton Park Improvements	Newton Park (Small East Lot) - Deferred to 2020	-	-	26,250	-	-
94 90 885 575120 0000	Newton Park Playground	Playground Replacement	-	-	-	-	131,250
94 90 885 575150 0000	Newton Park Paving Improvement	Newton (Resurface basketball court & Small East Lot)	-	-	-	-	50,250
	<b>Capital</b>		<b>77,338</b>	-	<b>52,500</b>	<b>2,000</b>	<b>761,300</b>



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
<b>905</b>	<b>Prairie Path Park</b>						
	<b>Capital</b>						
94 90 905 575110 0000	Prairie Path Park Improvements		4,839	-	-	-	-
94 90 905 575150 0000	Prairie Path Park Paving Imprv	Repair Pavers	-	-	-	-	20,000
	<b>Capital</b>		<b>4,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>910</b>	<b>Presidents Park</b>						
	<b>Capital</b>						
94 90 910 575120 0000	Presidents Park Playground		-	78,869	-	-	-
	<b>Capital</b>		<b>-</b>	<b>78,869</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>915</b>	<b>Spalding Park</b>						
	<b>Capital</b>						
94 90 915 575110 0000	Spalding Park Improvements		-	10,456	-	22,598	-
	<b>Capital</b>		<b>-</b>	<b>10,456</b>	<b>-</b>	<b>22,598</b>	<b>-</b>
<b>920</b>	<b>Spring Avenue</b>						
	<b>Capital</b>						
94 90 920 575110 0000	Spring Avenue Park Improvement		198,292	30,135	-	-	-
94 90 920 575140 0000	Spring Ave Fencing Improvement	Spring Avenue (Replace Dog Park E&S fence)	-	-	-	-	75,000
94 90 920 575150 0000	Spring Ave Paving Improvements	Spring Avenue (Safety Village)	-	-	22,500	27,300	9,600
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	Spring Avenue Recreation Center (Roof Engineering)	-	-	-	-	12,500
	<b>Capital</b>		<b>198,292</b>	<b>30,135</b>	<b>22,500</b>	<b>27,300</b>	<b>97,100</b>
<b>925</b>	<b>Stacy Park</b>						
	<b>Capital</b>						
94 90 925 575110 0000	Stacy Park Improvements		4,235	-	-	-	-
	<b>Capital</b>		<b>4,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>930</b>	<b>Sunset Park</b>						
	<b>Capital</b>						
94 90 930 575110 0000	Sunset Park Improvements	Misc. Replacements	27,563	19,183	20,000	20,000	20,000
94 90 930 575130 0000	Sunset Lighting Improvements	Replace Tennis Court Lighting System	-	-	95,000	25,000	-
94 90 930 575150 0000	Sunset Paving Improvements	Resurface Tennis Courts	-	-	60,000	40,950	14,400
94 90 930 575180 0000	Sunset Facility Improvements	Pump Repairs	251,771	18,445	20,000	12,000	20,000
94 90 930 575180 0000	Sunset Facility Improvements	Feature Pumps	-	-	40,000	70,000	-
94 90 930 575180 0000	Sunset Facility Improvements	VGB Grates	-	-	12,000	-	12,000
94 90 930 575180 0000	Sunset Facility Improvements	Facility Infrastructure Consultant	-	-	40,000	10,000	5,000
94 90 930 575180 0000	Sunset Facility Improvements	Sunset Pool (Elements)	-	-	-	-	60,000
	<b>Capital</b>		<b>279,334</b>	<b>37,628</b>	<b>287,000</b>	<b>177,950</b>	<b>131,400</b>
<b>935</b>	<b>Surrey Park</b>						
	<b>Capital</b>						
94 90 935 575110 0000	Surrey Park Improvements	Park Improvements	-	-	-	-	10,000
94 90 935 575150 0000	Surrey Park Paving Improvement	Basketball Court Resurfacing	-	-	-	-	20,000
	<b>Capital</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>



			Actual History	Actual History	Budget	2019	2020
Account Number	Description	Detail Description	2017	2018	2019	Estimate	Budget
945	Walnut Glen Park Capital						
94 90 945 575120 0000	Walnut Glen Playground Capital	Playground Replacement	-	-	75,000	122,033	-
<b>Expense Total</b>			<b>1,917,248</b>	<b>1,396,209</b>	<b>3,430,039</b>	<b>4,419,969</b>	<b>3,205,404</b>
Revenue Total			1,944,833	896,898	3,441,160	4,441,931	3,117,160
Expense Total			1,917,248	1,396,209	3,430,039	4,419,969	3,205,404
<b>90</b>	<b>Capital Projects</b>		<b>27,585</b>	<b>(499,311)</b>	<b>11,121</b>	<b>21,962</b>	<b>(88,244)</b>
<b>94</b>	<b>Capital Improvements Fund</b>		<b>27,585</b>	<b>(499,311)</b>	<b>11,121</b>	<b>21,962</b>	<b>(88,244)</b>

# 2020 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 2020. All fund balances are restricted for capital improvements within the community.



Account Number	Description	Detail Description	Actual History 2017	Actual History 2018	Budget 2019	2019 Estimate	2020 Budget
96	Cash In Lieu of Land Fund						
00	Administration						
<b>000</b>	<b>Non-Specified</b>						
	<b>Interest Income</b>						
96 00 000 450100 0000	Investment Income		100	-	500	500	250
	<b>Interest Income</b>		<b>100</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>250</b>
	<b>Miscellaneous Income</b>						
96 00 000 485250 0000	Cash In Lieu Of Land		45,267	12,421	20,000	49,714	20,000
	<b>Miscellaneous Income</b>		<b>45,267</b>	<b>12,421</b>	<b>20,000</b>	<b>49,714</b>	<b>20,000</b>
<b>Revenue Total</b>			<b>45,367</b>	<b>12,421</b>	<b>20,500</b>	<b>50,214</b>	<b>20,250</b>
<b>880</b>	<b>Maryknoll Park</b>						
	<b>Capital</b>						
96 00 880 575110 0000	Maryknoll Park Improvements	Holes & Knolls Pond / Splash Repairs	25,000	31,010	30,000	30,000	30,000
96 00 880 575110 0000	Maryknoll Park Improvements	Pavillion Improvements	-	-	-	-	10,000
96 00 880 575900 0000	Maryknoll Land Acquisition		-	75,000	-	-	-
	<b>Capital</b>		<b>25,000</b>	<b>106,010</b>	<b>30,000</b>	<b>30,000</b>	<b>40,000</b>
<b>940</b>	<b>Village Green Park</b>						
	<b>Capital</b>						
96 00 940 575110 0000	Village Green Improvements	Drainage Improvements (deferred to 2020)	55,000	-	85,000	-	85,000
96 00 940 575110 0000	Village Green Improvements	Concession Stand Roof	-	-	25,000	17,000	-
96 00 940 575110 0000	Village Green Improvements	Painting	-	-	-	-	15,000
96 00 940 575140 0000	Village Green Fencing Imprvmnt	Village Green (Privacy Fencing)	-	-	15,000	10,000	-
	<b>Capital</b>		<b>55,000</b>	<b>-</b>	<b>125,000</b>	<b>27,000</b>	<b>100,000</b>
<b>Expense Total</b>			<b>80,000</b>	<b>106,010</b>	<b>155,000</b>	<b>57,000</b>	<b>140,000</b>
Revenue Total			45,367	12,421	20,500	50,214	20,250
Expense Total			80,000	106,010	155,000	57,000	140,000
<b>00</b>	<b>Administration</b>		<b>(34,633)</b>	<b>(93,588)</b>	<b>(134,500)</b>	<b>(6,786)</b>	<b>(119,750)</b>
96	Cash In Lieu of Land Fund		<b>(34,633)</b>	<b>(93,588)</b>	<b>(134,500)</b>	<b>(6,786)</b>	<b>(119,750)</b>

