



2021 BUDGET

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GLEN ELLYN
PARK DISTRICT

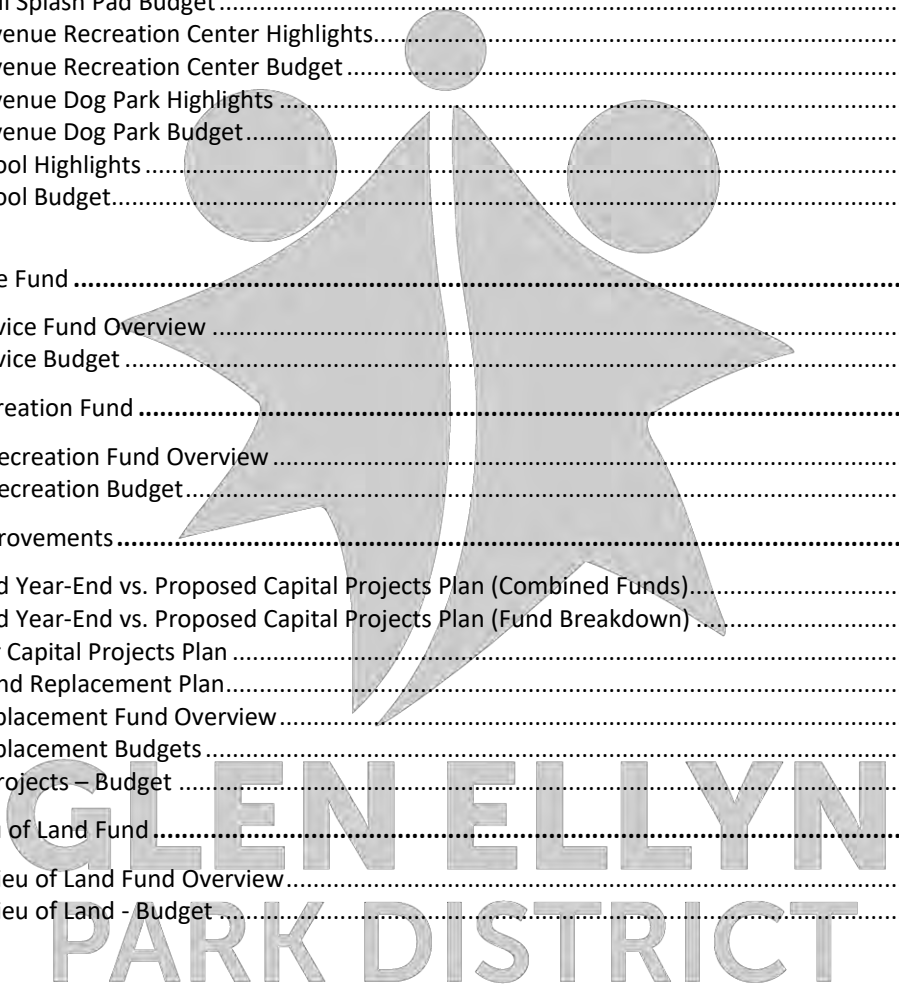
Mission Statement

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 16, 2020

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, 2021, has been prepared and is presented for your review in preparation of the Board meeting on October 20, 2020. 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 1, 2020.

In this time of great uncertainty due to the COVID-19 pandemic, staff was directed to prepare their 2021 budgets under the assumption the State of Illinois will remain in Phase IV of the 'Restore Illinois Plan'. Due to restrictive guidelines on capacity limits and social distancing, recreational programming and memberships are limited and will continue to be suppressed until the end of the pandemic. In addition, if the State were to see a spike in the pandemic positivity rate during the upcoming winter months, a separate 'financial analysis' in the event the State was forced to revert back to Phase 3 of the 'Restore Illinois Plan' for the first six (6) months of 2021 was requested.

Budget Development Process

Individual budgets were compiled 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 efforts are focused on those areas that are most needed and that performs well. Through the budgeting process, staff has tried to align the resources the District has 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 area was responsible for developing and presenting individual budgets to the Executive Director and Superintendent of Finance & Personnel. When compiling 2021 budgets, departments were also asked to provide estimates for 2020 year-end. Obtaining realistic estimates for fund balances at year-end is an essential component of the budget process. Management and staff initiated the budget process in mid-September. Compiling estimates for 2020 with several months left are a challenge; however, projections in September are more accurate than when the 2020 budget was compiled in 2019. These projections will be instrumental in the planning process for 2021. Lastly, 2020 projections could signify whether a need exists for an amended 2020 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 2020 numbers as well as the proposed 2021 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2021 capital project plan. At the October 6, 2020 strategic planning session, staff presented an updated five-year capital projects plan for 2021 through 2025. 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 typically result in over \$500,000, offsetting the tax burden on the community. However, due to the COVID-19 pandemic, forecasted recreational programming and District memberships have declined. During this process, 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 one works their way through the budget pages, please focus 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 2020 and 2021 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 (2020) and the proposed budget (2021) 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. As previously discussed at the October 6th Strategic Planning Meeting, while historically the Park District has experienced significantly higher operating surpluses, the forecast for 2020 & 2021 will most likely be less due to the global health pandemic and adverse effect on participation and attendance. 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 1, 2020 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2021 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Superintendent of Finance & Personnel.

Glen Ellyn Park District

Financial Calendar

September 2020

Regular Meeting: September 15, 2020

- Goals & Objectives Discussion (2020 & 2021)

* Staff prepares preliminary operating budget excel templates (September 8-25) – *Delayed from August 1st*

* Finance Department compiles department budget requests (September & October)

October 2020

Workshop Meeting: October 6, 2020

- Strategic Planning Session
- Budget Assumptions discussion
- Discuss 2020 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

* Department Heads meet with Executive Director to discuss initial budget submittals (Oct. 8th)

* Budget draft to be delivered to the Board (October 16th)

Regular Meeting: October 20, 2020

- Budget discussion
- Board approves tentative 2021 Budget & Appropriation Ordinance and displays for Public Viewing

* Citizens' Finance Committee Meeting – *Time and date to be determined*

November 2020

Regular Meeting: November 17, 2020

- Public Hearing (if needed) & formal adoption of the 2020 Tax Levy
- Budget discussion (continued)

December 2020

Regular Meeting: December 1, 2020

- Public Hearing & formal adoption of the 2020 Budget & Appropriation Ordinance

January 2021

Tentative approval of the Amended 2020 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 12th)

February 2021

Public hearing & formal adoption of the Amended 2020 Budget & Appropriation Ordinance (Feb. 16th)

* *Not a Board agenda item*

If needed



Glen Ellyn Park District 2021 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2020)	Staff recommendations for Operating Assumptions for 2021 Budget preparations
A. Full-Time Staff Increases: <ul style="list-style-type: none"> • Methods to be used for pay increases • Examples: Merit Pool, CPI Only, CPI + Merit 	<ul style="list-style-type: none"> • Budgeted salary increase pool of 4%, rather than separating out CPI and merit increases. The pool provides the Executive Director with more flexibility on salary increases. • The average salary increase for 2020 was approximately 2.59%. The CPI was 1.9% for 2018 (2019 Tax Levy). 	<ul style="list-style-type: none"> • Maintain current budgeting practice to allow the Executive Director the necessary budget flexibility. The financial challenges presented by the pandemic will be taken into consideration. As noted below, the full-time staff has been reduced and many of the responsibilities of the positions eliminated have been delegated to the remaining staff. • The 2019 CPI (used for the 2020 levy) is 2.3%.
B. Salary Pay Scales <ul style="list-style-type: none"> • Updated position pay ranges 	<ul style="list-style-type: none"> • 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. • Board consensus has been against hiring an independent third-party consultant to conduct a salary and benefit study. 	<ul style="list-style-type: none"> • Staff continues to update job descriptions for all positions throughout the park district. Once finalized, can review internally 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.



Glen Ellyn Park District 2021 Budget Assumptions

<p>C. Staffing Changes</p> <ul style="list-style-type: none"> • Staffing increases • Staffing reductions • Hiring Freezes 	<ul style="list-style-type: none"> • Over the years, staffing levels have remained relatively steady. Between 2012 and 2017, full-time staff was reduced from 33 to 28. Additionally, other full-time positions have been reassigned to provide improved efficiencies. • Since 2017, full-time staffing increased from 28 to 32. The Park District added an additional Recreation Supervisor in 2017, a Parks staff member in 2018, a Human Resources Coordinator in 2020, and a Community Events & Sponsorship Specialist (vacant) in 2020. 	<ul style="list-style-type: none"> • Due to the COVID-19 pandemic, the current full-time staffing level is at 28 (of 32 budgeted positions). The decrease is a result of two positions remaining unfilled (Community Events & Sponsorship Specialist and Facilities Specialist) and two retirements (Superintendent of Recreation and Parks Specialist). • Staff's current recommendation is to fill the Facilities Specialist vacancy in early-2021 as this position is critical to the operations of Sunset Pool and the Maryknoll Splash Pad. The remaining three (3) full-time positions will not be filled in the near future; however, staff will continue to evaluate staffing needs. Additionally, the Assistant Superintendent will be retiring in April. That position will be revised and replaced with a lower compensated employee. • Similar to Salary Scales, costs associated with contracting independent third-party vendors will continue to be budgeted in 2021. • Minimum Wage <ul style="list-style-type: none"> • Employees under the age of 18 will see salary increases of \$0.50 in 2021. • Employees over the age of 18, at the current minimum wage, will see salary increases of \$1.00 on January 1, 2021.
<p>D. Employee Insurance</p> <ul style="list-style-type: none"> • Coverage changes 	<ul style="list-style-type: none"> • Staff will continue to look at cost saving opportunities. PDRMA requires a 1-year notice to terminate from the program membership. 	<ul style="list-style-type: none"> • PDRMA is currently reviewing plan options for 2021. Premiums are typically determined in October each year; however, premium increases are estimated to be 1% - 3%, on average.



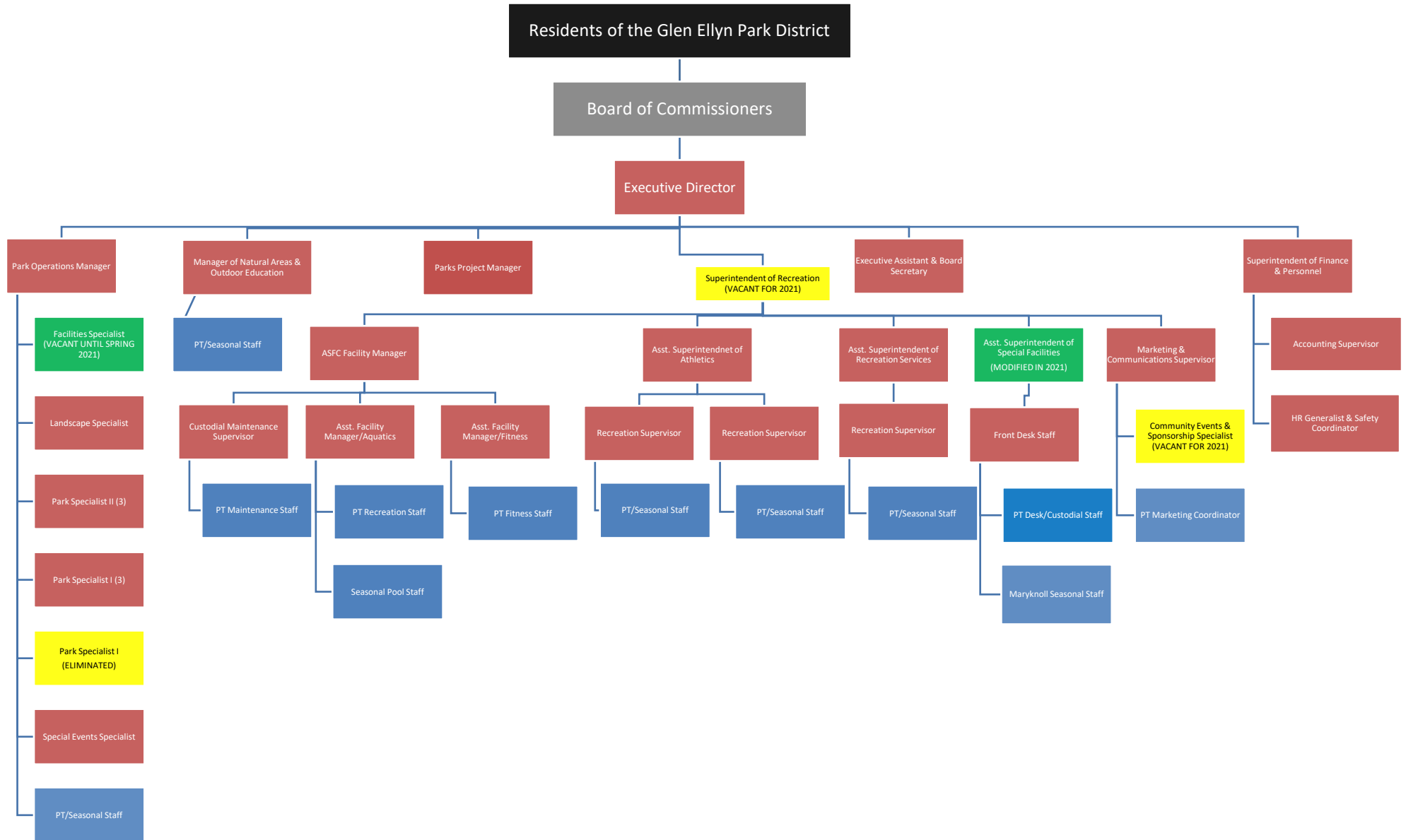
Glen Ellyn Park District 2021 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2020)	Staff recommendations for Operating Assumptions for 2021 Budget preparations
E. Capital Projects <ul style="list-style-type: none"> • Long-Range Capital Projects Plan 	<ul style="list-style-type: none"> • Staff prepared a long-range Capital Projects Plan during the 2020 budget process. 	<ul style="list-style-type: none"> • Staff is preparing a 5-Year Capital Projects Plan in preparation for the upcoming strategic planning session. The projection will be conservative and based exclusively on forecasted non-referendum bond proceeds and current capital reserves.
F. Overall Budget Financial Goals <ul style="list-style-type: none"> • Provide a balanced operating budget • Stabilize fund balances over a 3-5 year period • Provide a target operating budget surplus 	<ul style="list-style-type: none"> • Continue towards meeting & maintaining Fund Balance policy requirements • Continue driving program profitability • Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs. 	<ul style="list-style-type: none"> • Continue towards meeting & maintaining Fund Balance policy requirements • Continue driving program profitability • Continue to fund the Asset Replacement Fund with operating surplus in order to supplement Non-Referendum Bonds for future capital replacement needs. As surplus from operating activities are projected to be greatly lower in 2020, and in the coming year(s), forecasted capital projects may need to be altered.
G. Change in Services <ul style="list-style-type: none"> • Increase • Decrease • No Change 	<ul style="list-style-type: none"> • Continue to review program offerings to increase services of the Park District 	<ul style="list-style-type: none"> • Continue to review program offerings to increase services of the Park District . • Continue to provide a customer service program for staff.
H. Use of Operating and Capital reserves	<ul style="list-style-type: none"> • Capital Projects and Asset Replacement Fund reserves to fund 2020 Capital Projects 	<ul style="list-style-type: none"> • Utilize Board comments and feedback from the long-range capital project plan that will be discussed at the strategic planning session.



ORGANIZATIONAL CHART

RED: Full-time Staff
YELLOW: Vacant F-T Positions (Eliminated or not budgeted for 2021)
GREEN: Vacant or Modified Full-Time Positions for 2021
BLUE: Part-Time/Seasonal Staff



2020 Goals and Objectives (status)

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. (Efforts are ongoing and has shifted slightly due to COVID-19. For example, the District has been supportive of community efforts through food drives, blood drives, supporting local business including boutique fitness studios and local restaurants awhile aiding groups like GBW Boosters)
- 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 (Participation is ongoing. With the retirement of the Superintendent of Recreation, Park District representatives have been assigned where vacancies existed. The College of DuPage Frida exhibit has been rescheduled for 2021)
- Continue collaboration with the District's Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens' Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. Consider the addition of another advisory committee. (While meetings were delayed due to COVID-19, all committees have met and/or will be meeting prior to the end of 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, Park District has an excellent partnership with District 87. District 41 is a work in progress while District 89 needs to be reviewed and expanded if possible. The Park District did collaborate with BR Ryall YMCA to organize

and implement a remote learning program largely geared to District 41 students but also was available to District 89)

- 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. (The Foundation still needs to expand the committee and will continue those efforts into 2021. Progress has been delayed due to COVID-19. A modified Fall Fete event is being considered and depending on securing a major sponsor will determine moving forward this year or deferring to 2021 The Glen Ellyn Cares Soccer Scholarship Fund was created with donations of approximately \$10,000 in 2020. The 2021 target is \$15,000 to be achieved through donation and fundraising)

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 3rd 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. (Youth basketball opportunities for 2020 were expanded with the addition of the Girls Academy program led by Glenbard West Girls Varsity Basketball Coach Kristi Faulkner. Each session reached capacity and staff continues to add programming. Planning for a Spring Boys Basketball Academy program has begun. Prior to the COVID-19 pandemic, a fall league with the Wheaton Park District was formed, advertised and registration opened before new regulations led to its' cancellation. This program will be offered again in 2021. The Youth Volleyball program added 3rd/4th grade to the spring league with the program using College of DuPage facilities. Expansion of Monday Miles, the addition of an adult softball tournament and new winter and summer soccer tournaments have been deferred to 2021. Initial meetings regarding a new girl's lacrosse program have begun with Jerry Considine, Glenbard West Girls Varsity Lacrosse coach. Jerry was instrumental in developing the Oak-Park River Forest Park District program as founder of East Ave. Lacrosse and would like to replicate the program in Glen Ellyn)

- 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. on a seasonal basis. (will continue into 2021, this is an ongoing objective for each area in the Recreation Dept. as Staff plans for future programs/activities.)
- Strive to maintain and preferable 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. (A new Poms program for Kindergarten and 1st grade was added to our program offerings, resulting in two additional squads for the cheerleading program. A Field Hockey Assistant position was added in the Spring and Mary Beth Bletsas has joined the staff. Her starting date was delayed until fall, 2020. Fall training has been added for high school players to replace the cancellation of the RAGE program due to restrictions on competition. The indoor field hockey winter schedule has been adjusted to November/December, replacing the previous January/February dates to avoid participant/facility conflicts and to take advantage of the popularity of the fall program)
- Explore the feasibility of adding a compulsory /optional gymnastics team. Work with high schools to find available practice time in their facilities. (Deferred)
- Create and implement a 10-year Anniversary celebration for Ackerman Sports and Fitness Center. Create a winter event and summer barbeque for members. (Completed the Winter Event and the Summer Event was cancelled. An alternative event will be considered once guidelines allow)
- 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. (The courts are heavily used, and the players prefer open play. Received quotes for conversion for Village Green. Will evaluate for implementation in 2021, budget permitting. Also, consideration to additional courts elsewhere within the park district should be evaluated in the coming years)
- 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 (Many are complete and/or has been revised to meet COVID-19 guidelines. Replacement of indoor turf was done in April at an ideal time when the building was closed due to COVID. Also, at the end of 2019, a ASFC facility improvement plan was developed and in early 2020, a PARC grant which would substantially fund many of the proposed improvements was submitted)

- Continue to expand platform tennis programs, events, leagues, and tournaments for local high school tennis teams including doubles tournaments. (The facility continues to be well used as it is anticipated that the travel men's program will increase as well as the travel women's teams. Additionally, youth program interest is up. The Racquet professional is likely one of the reasons for the increased interest as he has significantly increased the outdoor tennis program which has had a positive effect on the platform participation.)
- 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. (deferred to 2021 due to COVID restrictions on gatherings for events. Staff will evaluate events offered and prepare alternatives for events should COVID restrictions remain in place for 2021. For winter 2020, Staff will work with the Glen Ellyn Public Library on gifts from Santa for "Santa on the Stoop" and strategize other potential partnerships)
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology. (deferred to 2021; as a supplement to the Preschool Program for 2020, Staff are working on a Remote Education Program to offer families who cancelled from the in-person classes as an alternative to the traditional classroom education.)
- 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. (Expansion of the senior programs has been postponed to 2021. As senior adults are the most vulnerable population to the virus, trips, in-person meeting activities have been cancelled by the organizers, and patrons have noted that they are not ready to participate.)

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. (Frida exhibit was postponed to 2021; the exhibit was cancelled for 2020 and rescheduled for summer of 2021. The District's youth volleyball program utilized the field house at COD for the spring season (prior to cancellation) and staff is negotiating with the college to secure space in Spring 2021 if made available to outside groups. Staff will continue to stay engaged with COD to further explore opportunities of collaboration)
- 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 plans for the platform tennis program. (Ongoing, agreement has been extended. Minor court and hut repairs including interior painting has taken place. Quotes to address deck surfacing are being solicited and it is anticipated that the work will occur by mid-October. COVID-19 related modifications to facility guidelines have been determined.)
- 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. (An agreement has been finalized with the District providing financial relief and operational support due to COVID-19 hardships incurred by Anima)
- Develop and expand partnerships with COD facilities and athletic team coaches to offer increased programming and recreational space for park district programs. (see above)

- Create a Health and Wellness Partnership with the local school district faculty to increase memberships at ASFC. (Ongoing as ASFC continues to communicate and provide discounted memberships and opportunities for District 41 and COD)

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. (Development of Volunteer Coach Portal complete and in use for Fall 2020 programs. Youth Sports website redesign is approximately 75% complete with a phased in launch planned for November 2020 and completion in the first quarter of 2021)
- Develop guidelines and installation timeline of AED's and cabinets at Ackerman, Newton and Village Green Parks to be available during athletic programs and events. (Exterior AED's at the advice of the District Athletic Advisory Committee will be installed this fall at Ackerman Park (2), Newton Park and Village Green)
- 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. (Deferred)
- 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. (Completed)
- Review and update Athletic Committee By-laws. (Bylaws for Girls Softball, Baseball, Travel Soccer and Golden Eagles Football have been revised and updated. Review continues for Boys Lacrosse, Cheerleading and House Soccer to be completed by February 2021)
- Evaluate fees for volunteer based athletic programs to determine impact of eliminating non-resident fees to promote program growth. (Non-resident fees were eliminated for travel soccer, rugby, football, and girls' softball for 2020. The financial impact was neutral/net-positive for all and positively impacted registration)

- 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. (deferred to 2021, possibly 2022; with low enrollment for the 2020-2021 school year, the program will not have sufficient funds to support a furniture replacement plan for the current school year. This will likely need to be addressed; however, presently staff are being resourceful in using alternate furniture pieces in the District for needs this year. A plan will be developed to be implemented predicated on available funding through operations and/or capital in the coming years)
- Perform and document spring storm drills, fall fire drills and intruder safety drills at Main Street Recreation Center, Spring Avenue Recreation Center, Ackerman Sports and Fitness Center. Hire safety consultant to analyze facility safety issues and coordinate training in all areas. (Ongoing for 2020-2021 Staff will be scheduling fall fire drills in October for Fire Safety Month, as well as storm/tornado safety training)
- 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. (Deferred)
- Research and develop short and long-term plans for the purchase and installation of security cameras where needed throughout the district. (Deferred)
- 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. (Due to COVID-19, facility did not open. Planning and preparation were ongoing and will be deferred to 2021. The District did engage FGM Architects to perform a Sunset Pool

Facility Evaluation and in turn provided conceptual improvement options with estimated costs)

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. (Event sponsorship kits were evaluated, restructured, and launched but did not bring in revenue due to the cancellation of all community events for 2020. A new kit was created for Gators Swim Team)
- 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. (This was a goal of the former gymnastics program supervisor who has since departed. Deferred pending input/interest from the new supervisor.)
- Research and evaluate adding SMS marketing and digital customer loyalty platforms to the overall strategic marketing plan. (A platform was selected, and messages were scheduled for Sunset Pool, Splash Park, and Holes & Knolls. However, launching the program was deferred due to COVID-19 impacts on facility operations)
- Work with WDSRA on a new photo installation at Ackerman Sports and Fitness Center to incorporate more inclusive photos and their new logo. (Deferred to 2021/2022 to reduce overall costs for 2020 as well as WDSRA's designer being out of office indefinitely)
- 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. (Due to the lack of athletic programs in their typical format, the Marketing Department switched gears on the video front. A "Park Minute" video series was created for Village Green, Ackerman, Maryknoll, Churchill, Lake Foxcroft, Newton, and Lake Ellyn Parks. Video was captured for Holes & Knolls, Splash Park, and Summer Camp 2021 promo videos. In addition, Marketing worked with Ackerman staff on the creation of over 60 fitness videos. Sunset Pool filming was deferred to 2021 due to closure of the facility for the 2020 season. Video capture is in progress to highlight Ackerman SFC safety protocols.)

- 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. (Quotes were received from two audio visual companies to convert the Board room in the amounts of approximately \$27,000 and \$45,000. All 310 Board videos stored in the Granicus system were downloaded, converted to YouTube videos, and relinked on the Glen Ellyn Park District website in anticipation of a future conversion)
- Research indoor digital advertising platforms for Spring Avenue Recreation Center, Main Street Recreation Center, Ackerman Sports & Fitness Center, and Holes & Knolls. (Marketing has selected a platform, MVIX, and will begin by launching the platform at Ackerman SFC)
- Evaluate moving from three to four Activity Guides or adding insert beginning with the 2021 or 2022 series. (Due to COVID-19, the District opted to move forward with digital-only brochures for the foreseeable future. The series will be divided into four seasonal issues (Jan-Mar, Apr-June & Camps, July-Sept, and Oct-Dec)
- Work with the Assistant Facility Manager/Aquatics to develop new promotions and events to drive Sunset pool membership sales and daily visits in 2020. (Deferred due to Sunset Pool being closed for the 2020 season)
- Increase athletics sponsorship and advertising opportunities including park specific sponsorship signage for youth sports activities to include fencing, scoreboards, building, bleachers, and light poles. (Deferred to 2021 with cancellation of spring sports and limited opportunities for fall)

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. (Ongoing into 2021; fees were revised for the

2020 rental season and were implemented. Additional amenities were added per renter feedback (additional high-top tables, outdoor chairs, refrigerator space). Staff continues to work on information to be added to the website, including sample floor plans and layouts, and will produce a short video tour. Furniture and appliance replacement plan will be postponed to 2022 budget)

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. (Minor park improvements were completed district wide along with the completion of Ackerman Park Improvements. Newton Park was not selected for an OSLAD grant. Staff is evaluating re-applying for next year or just focusing on playground and skatepark improvements)
- 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. (Permeable pavers repaired at the boat house in April, several additional storm water management improvements were completed including additional bioswales and permeable pavement within Ackerman Park. Self-guided tree tour of Lake Ellyn Park was developed and implemented as was a demonstration planting at the circle in front of the Boathouse and planters at Village Green. Four additional floating islands have been planted and installed at Lake Ellyn.
- 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, purchase of road salt and fuel from Public Works. (Partnership is ongoing. The District still hopes to

collaborate with the Village regarding stormwater improvements at Village Green and Lambert Lakes)

- 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. (Oversight has been ongoing, and improvement is noticeable)
- 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. (Seasonal staff recruitment was good this past spring. Staff was reduced due to special events and most athletics being postponed)
- 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. (This position was hired. Due to COVID-19 and the reduction of the Park's staffing, this position did not dedicate as much time as initially anticipated. When they were able to focus on Lake Ellyn Park, their services were effective.)

2021 Goals and Objectives (proposed)

Provide opportunities for community outreach and relations

- The Park District will continue to partner and leverage its ability to collaborate and expand opportunities with other organizations without incurring additional expenses. For 2021, the District will continue to publish its brochure content digitally. This will decrease expenses, allow for greater flexibility of programming, and be more efficient in productivity. (Ongoing)
- 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. Assistant Superintendent Babicz will serve as the District representative for Rotary, Marketing Supervisor O’Kray will be the District representative on the Chamber, Assistant Superintendent Robinson will continue to be the liaison with the Lion’s Club, and Executive Director Harris will remain as the representative on the Central DuPage Kiwanis. The College of DuPage Frida exhibit has been rescheduled for 2021 and the District will maintain a presence with that effort. (Ongoing)
- Continue collaboration with the District’s Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens’ Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. Consider the addition of another advisory committee by possibly creating a Capital Improvements Committee. The group could include different park and facility constituents, VGE representatives and other government agencies. The goal would be to understand what the community needs/desires of the Park District with the caveat that there are no guarantees of implementation. (Fall)
- 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. Park District has an excellent partnership with District 87. District 41 is a work in progress while District 89 needs to be reviewed and expanded if possible. Establish a regular meeting schedule with District 41 representatives to improve communication and ensure that the relationship is mutually beneficial. With D89, the goal would be to establish a greater Park District presence south of Roosevelt. (August)

- Continue to solidify the Friends of Glen Ellyn Parks Foundation with the goal of expanding District awareness, increasing scholarship opportunities and contributing towards specifically identified projects in partnership with the Park District. Actively seek additional members and Board liaison involvement. The Foundation still needs to expand the committee and will continue those efforts into 2021. Focus on community education, fundraising and development of additional events which would both provide awareness and raise funds. (December)

Enhance Recreation program portfolio and opportunities

- Continue to develop new in-house athletic programs and improve existing programs to include expanded youth basketball leagues (including kindergarten) and instructional programs (including a boys' basketball academy component), build upon the girls' basketball academy, add a new girl's lacrosse program and an adult softball tournament. Continue to expand Monday Miles and youth volleyball program opportunities. Add age group specific winter indoor and summer outdoor soccer tournaments. Add summer dodgeball tournament. Develop one day programs such as Frosty 3-on-3 soccer tournament, parent/child basketball 2-2 event, etc. (Ongoing)
- Research locating t-ball program at the Hub softball complex to establish a convenient location while providing an improved first-time experience for t-ball participants. The program has lacked a true home, having been situated over the past several years at a variety of locations. If possible, the ability to stage at one convenient location would create a more positive experience for the participant. Usage would have to be coordinated with the girls' softball schedule. (February)
- Evaluate restructuring/enhancing the house soccer and youth basketball programs to include the addition of professional training staff for practices to improve quality of instruction and overall program. (December)
- Explore the feasibility of adding a compulsory/optional gymnastics team. Work with high schools to find available practice time in their facilities. (September)
- Engage Glenbard West and Glenbard South coaching staffs to explore increased collaboration and opportunities/support for Park District and School District programming. (September)
- Create a plan of action to utilize the outdoor fitness equipment and incorporate classes to use this facility. Also, utilize the new trail for advanced programming. (April)

- Create an annual spook trail through the forest area at Ackerman. Allow for people of all ages to enjoy this event. Add holiday festive events for each holiday in and around the facility. (August)
- Continue to expand Cultural Arts by adding a variety of new Dance Academy classes, a competitive dance team, and an assortment of new theater programs. Staff will create and market classes to begin in the Spring of 2021. (February)
- Develop and implement revised processes for Preschool and Adventure Time Program registration to include new technology available. Update to offer online registration for respective programs and incorporate online forms for gathering emergency and general student information. (March)
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology. (May)
- Continue to expand platform tennis programs, events, leagues, and tournaments for local high school tennis players including doubles tournaments. (March)
- 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)
- Continue to improve/expand senior and adult programming by evaluating current offerings to produce a new line of trend setting classes and events. Initiate marketing efforts to further promote existing opportunities including pickleball, exercise programs, silver sneakers, dance, nature, trips, swimming, etc. (Ongoing)
- Continue to offer successful ASFC youth programs while developing and offering new and innovative programs including Sports and Science Camp, and Youth Dance Fit. (Ongoing)
- Evaluate contractual activities offered and develop plans for possible move to in-house offerings for youth programming. Hiring staff internally will reduce the cost of some activities and allow the Park District to manage the types of programs offered more efficiently.

- Evaluate and develop a subset of Camp Caravan to create small groups (15-20 campers) for Summer 2021 to generate an environment that is inclusive of all campers and allow for each camper to succeed.

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

- Continue to develop and expand partnerships with COD facilities and athletic team coaches to offer increased programming and recreational space for Park District programs. (June)
- Explore and further develop partnerships with District 89, Parkview Community Church, First Presbyterian Church, and the Village of Glen Ellyn (Civic Center/Village Links) for additional programming opportunities and facility usage. (September)

Improve overall efficiency and effectiveness of the Park District

- Create a transition plan to recruit, hire and train replacement for the retiring Assistant Superintendent of Facilities (February)
- 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)
- 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. (September)
- 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. (August)
- 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. (October)
- Research an efficient and effective way to store the boats for the popular boating program at Lake Ellyn. Pursue purchase of additional pedal boats when storage is available. (December)

- Research and develop short- and long-term plans for the purchase and installation of security cameras where needed throughout the District for future installation. (October)
- 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 event 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. Finally develop a five-year capital improvement plan incorporating recommendation from the recently completed improvement recommendations. ((April)

Increase Glen Ellyn Park District exposure to the community

- Create and/or gather footage for 10 short promotional videos focused on softball, football, travel soccer, field hockey, summer camps, restoration workdays, Holes & Knolls, Ackerman SFC, Sunset Pool, and the Maryknoll Splash Park. (September)
- Create a fitness member highlight series and promote internally and externally to draw in new business and/or drive interest in personal training. (December)
- Work with Invex Design to restructure and modernize the backend architecture of gepark.org to move away from pre-defined templates to a CMS which will allow greater control and flexibility when modifying or creating webpages. (December)
- Launch SMS marketing platform for Sunset Pool, Holes & Knolls, and the Maryknoll Splash Park (Restore Illinois Phase 5 only). (April)
- Create 25 new Facebook and Instagram stories in 2021. (December)
- Complete project to convert all webpages (gepark.org and ackermansfc.com) to Wordpress block format and rewrite copy to align with the 7th Grade Standard reading

level. (February)

- Restructure the sitemap for gepark.org to reduce the size of the mega menus, better highlight popular pages, and make the website easier to navigate. (March)
- Marketing Coordinator to take an online InDesign Level 1 class through LinkedIn Learning. (April)
- At ASFC host more community events. Attend local health and wellness events and fairs whether virtual or in person. Host free open houses at ASFC. (Ongoing)

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

- As the District likely will remain challenged with the effects of COVID-19, continue to develop, and implement strategy that will address restrictions and financial hardships. This includes minimizing staffing where able, maximizing the use of full-time staff, contracting out services if more economical and efficient, evaluating programs that requires subsidizing, be ambitious, creative, and resourceful with programming while adhering to guidelines in place. (Ongoing)
- Evaluate ASFC memberships and incentives for the upcoming 2021 year and implement a recruitment and retention program (November)

Maintain and improve Glen Ellyn Park District Properties and Parks

- While budgeting Newton Park Playground replacement and skate park improvements for 2021, continue to pursue the FY 2020 OSLAD grant in which the Newton Park project was selected as an alternate project. If unsuccessful, the two elements would be completed by the end of 2021. (November)
- Apply for a FY2021 OSLAD if available for Churchill Park Improvements. If successful, the improvements would occur in the 2022 budget year. (dependent on IDNR schedule)
- As mentioned previously, develop a 5-Year Master Plan for Sunset Pool. (October)
- Establish a 5-Year Master Plan for Lake Ellyn Park utilizing the 2012 master plan and addressing items yet to be implemented and other needs that have emerged since the plan was approved. (November)

- Update ADA Audit (internally). (December)
- As memorial donations continue to be in high demand while opportunities become less, create an overall plan with remaining bench and tree opportunities. In addition, develop other potential forms of respectful and practical recognition opportunities. (June)
- Develop fundamental GIS Layers including: Parks, Playgrounds, Mowing Areas and Memorial Benches. (Ongoing)
- As the District refines its Board meeting setup, research changes to the Board Conference Room. Create a room that can be more easily used for multiple purposes. (December)
- After inspection and evaluation of the roofs at Spring Ave. and Main Street in 2020, develop plans for repairs/replacement in 2022 and 2023. (August)
- Update the expired comprehensive plan incorporating many of the recent studies and facility plans into a District wide plan. (Ongoing)

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 20-03
A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR
BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2021 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 1, 2020, 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 SIXTEEN MILLION ONE HUNDRED NINETY THREE THOUSAND ONE HUNDRED NINETY THREE DOLLARS (\$16,193,193) 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, 2021 and ending December 31, 2021.

Section 2.

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,271,188	\$ 1,461,866
Contractual Services	284,010	326,612
Materials & Supplies	181,754	209,017
Equipment	23,800	27,370
Building & Landscaping	102,000	117,300
Insurance	197,500	227,125
Employment Expenses	509,000	585,350
Utilities	45,745	52,607
Miscellaneous	59,352	68,255
Total amount Budgeted-Corporate Fund	2,674,349	
Total amount Appropriated-Corporate Fund		3,075,502

II. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 2,554,532	\$ 2,937,712
Contractual Services	1,430,823	1,645,446
Materials & Supplies	517,592	595,231
Equipment	41,000	47,150
Building & Landscaping	11,175	12,851
Employment Expenses	633,445	728,462
Utilities	465,640	535,486
Miscellaneous	1,587,312	1,825,409
Total amount Budgeted-Recreation Fund	7,241,519	
Total amount Appropriated-Recreation Fund		8,327,747

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

	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$ 1,232,659	\$ 1,417,558
Total amount Budgeted-Bond and Interest Fund	1,232,659	
Total amount Appropriated-Bond and Interest Fund		1,417,558

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

	<u>Budget</u>	<u>Appropriation</u>
Special Recreation Programs for the Disabled W.D.S.R.A. Contribution and Accessibility Improvements	\$ 601,855	\$ 692,133
Total amount Budgeted-Special Rec. Fund	601,855	
Total amount Appropriated-Special Rec. Fund		692,133

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

	<u>Budget</u>	<u>Appropriation</u>
Equipment	\$ 176,000	\$ 202,400
Miscellaneous	923,090	1,061,554
Total amount Budgeted Asset Replacement Fund	1,099,090	
Total amount Appropriated Asset Replacement Fund		1,263,954

VI. The amount Budgeted and Appropriated for Capital Projects Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 1,011,564	\$ 1,163,299
Miscellaneous	77,000	88,550
Total amount Budgeted Capital Improvement Fund	1,088,564	
Total amount Appropriated Capital Improvement Fund		1,251,849

VII The amount Budgeted and Appropriated for Cash in Lieu of Land Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 143,000	\$ 164,450
Total amount Budgeted Capital Improvement. Fund	143,000	
Total amount Appropriated Capital Improvement. Fund		164,450

<u>SUMMARY</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 2,674,349	\$ 3,075,502
Recreation Fund	7,241,519	8,327,747
Bond and Interest Fund	1,232,659	1,417,558
Special Recreation Fund	601,855	692,133
Asset Replacement Fund	1,099,090	1,263,954
Capital Projects Fund	1,088,564	1,251,849
Cash in Lieu of Land	143,000	164,450
Total Estimated Expenditures	\$ 14,081,036	\$ 16,193,193

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: | \$ 5,391,717 |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is: | \$ 13,403,970 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$ 16,193,193 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is: | \$ 2,602,494 |
| Less \$200,000 Working Cash Fund established per law | \$ (200,000) |
| Estimated NET cash to be on hand at the end of the fiscal year is: | \$ 2,402,494 |
| (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: | \$ 5,657,042 |

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. 20-02
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2020
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, SIX HUNDRED FORTY ONE THOUSAND, THREE HUNDRED SEVENTY FOUR (\$5,641,374), 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 2020, 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 2020: \$ 1,928,925

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 2020: \$ 1,393,445

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 2020: \$ 1,782

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 2020: \$ 1,782

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 2020: \$ 172,816

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 2020: \$ 126,494

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 2020:

\$ 12,471

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 2020:

\$ 1,228,659

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 2020:

\$ 775,000

Total Amount Levied for 2020:

\$ 5,641,374

Summary of the 2020 Tax Levy:

Corporate Expenses	\$ 1,928,925
Recreation Expenses	1,393,445
Police Protection Expenses	1,782
Paving & Lighting Expenses	1,782
Illinois Municipal Retirement Expenses	172,816
Liability Insurance Expenses	126,494
Audit Expenses	12,471
Bond & Interest Expenses	1,228,659
Joint Agreement Recreation Programs for the Handicapped Expenses	775,000

Total Amount Levied for 2020:

\$ 5,641,374

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 _____, 2020.

ATTEST:

Secretary of said Park District

(SEAL)

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



Expanded Fund Balance Recap Report

2020 *Estimated* Projections

Fund #	FUND NAME	Audited			Revenues			Expenditures	Estimated	2020
		12/31/2019	Revenues	Transfers & Chargebacks	Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Net of Transfers & Chargebacks	12/31/2020	Estimated
		Fund Balance							Fund Balance	Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,424,415	2,272,300	(66,162)	2,206,138	2,499,221	(302,374)	2,196,847	1,197,494	(226,921)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,855,595	4,919,177	(241,648)	4,677,529	5,309,196	(1,143,764)	4,165,432	1,465,575	(390,020)
	Assigned - Sports Programs	564,584	-	-	-	-	-	-	564,584	-
	<i>Total Operating Budgets</i>	4,044,594	7,191,477	(307,810)	6,883,667	7,808,418	(1,446,138)	6,362,279	3,427,653	\$ (616,941) → (616,941)
						Operating Transfers to Capital Funds				1,133,829
						Operating Expenditures in Capital Funds				(40,185)
						Change in Operating Funds Net of Transfers to Capital Budgets				476,703
<i>Capital Budgets</i>										
45	Debt Service	10,239	1,229,572	-	1,229,572	1,231,572	(500)	1,231,072	8,239	(2,000)
55	Special Recreation	201,365	705,474	-	705,474	610,454	-	610,454	296,385	95,020
85-00-000	Asset Replacement Fund	787,892	920,500	(888,000)	32,500	1,034,998	(1,134,312)	(99,314)	673,394	(114,498)
85-10-000	Assigned - Vehicles & Equipment	304,010	228,233	(227,733)	500	51,287	-	51,287	480,956	176,946
85-30-100	Assigned - Ackerman	204,686	125,000	(125,000)	-	116,727	-	116,727	212,959	8,273
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	-	1,150,472	(1,134,312)	16,160	1,150,472	(131,904)	1,018,568	-	-
96	Cash in Lieu of Land	241,781	54,883	-	54,883	140,000	-	140,000	156,664	(85,117)
	<i>Total Capital Budgets</i>	\$ 1,855,440	\$ 4,444,134	\$ (2,405,045)	\$ 2,039,089	\$ 4,335,510	\$ (1,266,716)	\$ 3,068,794	\$ 1,964,064	\$ 108,624
	Grand Totals	5,900,034	11,635,610	(2,712,854)	8,922,756	12,143,927	(2,712,854)	9,431,073	5,391,717	(508,317)



Consolidated Fund Balance Recap Report

2020 *Estimated* Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 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>						
10	Corporate	1,424,415	2,272,300	2,499,221	1,197,494	(226,921)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,855,595	4,919,177	5,309,196	1,465,575	(390,020)
	Assigned - Sports Programs	564,584	-	-	564,584	-
	<i>Total Operating Budgets</i>	4,044,594	7,191,477	7,808,418	3,427,653	\$ (616,941)
<i>Capital Budgets</i>						
45	Debt Service	10,239	1,229,572	1,231,572	8,239	(2,000)
55	Special Recreation	201,365	705,474	610,454	296,385	95,020
85-00-000	Asset Replacement Fund	787,892	920,500	1,034,998	673,394	(114,498)
85-10-000	Assigned - Vehicles & Equipment	304,010	228,233	51,287	480,956	176,946
85-30-100	Assigned - Ackerman	204,686	125,000	116,727	212,959	8,273
85-30-300	Assigned - Maryknoll	85,467	25,000	-	110,467	25,000
85-30-350	Assigned - Platform Facility	20,000	5,000	-	25,000	5,000
94	Capital Improvements	-	1,150,472	1,150,472	-	-
96	Cash in Lieu of Land	241,781	54,883	140,000	156,664	(85,117)
	<i>Total Capital Budgets</i>	\$ 1,855,440	\$ 4,444,134	\$ 4,335,510	\$ 1,964,064	\$ 108,624
	Grand Totals	5,900,034	11,635,610	12,143,927	5,391,717	(508,317)

Expanded Fund Balance Recap Report

2021 Budget

Fund #	FUND NAME	Estimated 12/31/2020 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2021 Fund Balance	2020 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,197,494	2,243,646	(77,696)	2,165,950	2,674,349	(2,374)	2,671,975	766,791	(430,703)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,465,575	7,345,408	(412,091)	6,933,317	7,241,518	(1,291,787)	5,949,732	1,569,464	103,889
	Assigned - Sports Programs	564,584	-	-	-	-	-	-	564,584	-
	Total Operating Budgets	3,427,653	9,589,054	(489,787)	9,099,267	9,915,867	(1,294,161)	8,621,707	3,100,839	(326,814) → (326,814)
						Operating Transfers to Capital Funds				805,374
						Operating Expenditures in Capital Funds				(62,484)
						Change in Operating Funds Net of Transfers to Capital Budgets				416,076
<i>Capital Budgets</i>										
45	Debt Service	8,239	1,229,659	-	1,229,659	1,232,659	(1,000)	1,231,659	5,239	(3,000)
55	Special Recreation	296,385	719,583	-	719,583	601,855	-	601,855	414,113	117,728
85-00-000	Asset Replacement Fund	673,394	620,500	(588,000)	32,500	1,082,404	(923,090)	159,314	211,490	(461,904)
85-10-000	Assigned - Vehicles & Equipment	480,956	140,824	(139,374)	1,450	83,000	-	83,000	538,780	57,824
85-30-100	Assigned - Ackerman	212,959	125,000	(125,000)	-	50,000	-	50,000	287,959	75,000
85-30-300	Assigned - Maryknoll	110,467	25,000	(25,000)	-	23,000	-	23,000	112,467	2,000
85-30-350	Assigned - Platform Facility	25,000	5,000	(5,000)	-	20,000	-	20,000	10,000	(15,000)
94	Capital Improvements	-	929,250	(923,090)	6,160	929,250	(77,000)	852,250	-	-
96	Cash in Lieu of Land	156,664	20,100	-	20,100	143,000	-	143,000	33,764	(122,900)
	Total Capital Budgets	\$ 1,964,064	\$ 3,814,916	\$ (1,805,464)	\$ 2,009,452	\$ 4,165,168	\$ (1,001,090)	\$ 3,164,078	\$ 1,613,812	\$ (350,252)
	Grand Totals	5,391,717	13,403,970	(2,295,251)	11,108,719	14,081,035	(2,295,251)	11,785,785	4,714,652	(677,065)



Consolidated Fund Balance Recap Report

		2021 Budget				
<u>Fund #</u>	<u>FUND NAME</u>	<u>Estimated 12/31/2020 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2021 Fund Balance</u>	<u>2020 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,197,494	2,243,646	2,674,349	766,791	(430,703)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,465,575	7,345,408	7,241,518	1,569,464	103,889
	Assigned - Sports Programs	564,584	-	-	564,584	-
	<i>Total Operating Budgets</i>	3,427,653	9,589,054	9,915,867	3,100,839	(326,814)
<i>Capital Budgets</i>						
45	Debt Service	8,239	1,229,659	1,232,659	5,239	(3,000)
55	Special Recreation	296,385	719,583	601,855	414,113	117,728
85-00-000	Asset Replacement Fund	673,394	620,500	1,082,404	211,490	(461,904)
85-10-000	Assigned - Vehicles & Equipment	480,956	140,824	83,000	538,780	57,824
85-30-100	Assigned - Ackerman	212,959	125,000	50,000	287,959	75,000
85-30-300	Assigned - Maryknoll	110,467	25,000	23,000	112,467	2,000
85-30-350	Assigned - Platform Facility	25,000	5,000	20,000	10,000	(15,000)
94	Capital Improvements	-	929,250	929,250	-	-
96	Cash in Lieu of Land	156,664	20,100	143,000	33,764	(122,900)
	<i>Total Capital Budgets</i>	\$ 1,964,064	\$ 3,814,916	\$ 4,165,168	\$ 1,613,812	\$ (350,252)
Grand Totals		5,391,717	13,403,970	14,081,035	4,714,652	(677,065)



Expanded Fund Balance Recap Report

Operating Funds Activity in Capital Project Funds

Operating Fund Transfers to Capital Project Funds

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
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	100,000	125,000	-	300,000	-
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,400,000	1,200,000	1,215,000	500,000	500,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	66,978	72,688	93,455	93,455	60,000
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	58,000	68,000	68,000	68,000
20 30 100 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	125,000	125,000	125,000	125,000	125,000
20 30 300 590900 0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	5,000	5,000	5,000	-	5,000
Total			1,798,352	1,633,062	1,553,829	1,133,829	805,374

Operating Expenses Charged to Capital Project Funds

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
55 00 000 510110 0000	Full-Time Exempt Wages	Special Recreation Fund - Salaries & Wages	50,590	49,069	52,000	32,031	47,500
55 00 000 565100 0000	Employee Health Insurance		5,675	5,169	9,000	2,929	5,000
55 00 000 565320 0000	FICA & Medicare Expense		3,607	3,509	4,000	2,392	4,000
55 00 000 565325 0000	IMRF Expense		5,003	3,971	5,000	2,834	4,400
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs	-	-	20,000	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	-	1,584	-	1,584
Total			64,876	61,717	91,584	40,185	62,484



Minimum /Maximum Targets

Fund Balance Policy

Fund Type	Fund #	FUND NAME	2021	Estimated	Target Fund Balance		Meets Fund Balance Policy Requirements?
			Expenditures Net of Transfers	12/31/2021 Fund Balance	Minimum	Maximum	
<i>Operating Budgets</i>							
G	10	Corporate	2,671,975	766,791	667,994	1,335,988	YES
S	20	Recreation	5,949,732	1,569,464	1,487,433	None	YES
<i>Capital Budgets</i>							
D	45	Debt Service	1,231,659	5,239	-	1,228,657	YES
S	55	Special Recreation	601,855	414,113	150,464	None	YES
C	85-00-000	Asset Replacement Fund	159,314	211,490	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	83,000	538,780	-	None	YES
	85-30-100	Assigned - Ackerman	50,000	287,959	-	None	YES
	85-30-300	Assigned - Maryknoll	23,000	112,467	-	None	YES
	85-30-350	Assigned - Platform	20,000	10,000	-	None	YES
C	94	Capital Improvements - Total	852,250	-	-	None	YES
C	96	Cash in Lieu of Land	143,000	33,764	-	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
- C Capital Projects Fund All funds considered restricted. Fund balance should not exceed the total amount of the next principal and interest payments. Funds are considered Restricted, Committed, or Assigned. No maximum allowed.



Revenue & Expense History

By Account Type

Corporate Fund

	Actual History 2018	Actual History 2019	Budget 2020	2020 Estimate	2021 Budget
Revenue:					
Property Taxes	2,094,997	2,023,836	2,033,000	2,087,788	2,088,000
Other Taxes	70,718	87,919	83,800	76,350	67,950
Interest	36,539	72,242	35,000	20,000	5,000
Miscellaneous	3,894	7,925	1,000	22,000	5,000
Transfers Received	78,530	83,657	88,595	66,162	77,696
Total Revenue:	2,284,678	2,275,580	2,241,395	2,272,300	2,243,646
Expenditures:					
Salaries & Wages	1,008,291	1,065,593	1,318,880	1,115,938	1,271,188
Contractual Services	169,240	197,660	290,540	206,830	284,010
Materials & Supplies	130,137	134,455	192,200	110,450	181,754
Equipment	11,487	23,184	23,300	9,683	23,800
Building & Landscaping	85,538	86,872	109,000	59,418	102,000
Insurance	161,369	167,587	196,250	183,500	197,500
Employment Expenses	371,325	366,599	520,714	430,000	509,000
Utilities	46,848	36,698	47,850	43,500	45,745
Miscellaneous	22,609	24,728	51,978	37,528	56,978
Transfers Out	102,374	127,374	2,374	302,374	2,374
Total Expenditures	2,109,218	2,230,751	2,753,086	2,499,221	2,674,349
Change in Fund Balance	175,460	44,829	(511,691)	(226,921)	(430,703)

Recreation Fund

Revenue:					
Property Taxes	1,194,647	1,376,060	1,389,900	1,389,900	1,484,900
Other Taxes	70,718	87,919	83,800	76,350	67,950
Charges For Services	5,669,968	5,808,214	6,052,012	2,710,480	4,659,953
Rentals	597,665	630,157	718,650	453,444	621,564
Concessions	77,883	78,418	91,325	12,700	58,500
Interest	102,470	83,043	40,000	18,000	5,000
Licenses/Permits	14,630	16,165	15,785	3,230	8,450
Grants & Donations	26,917	55,999	44,000	5,775	23,000
Miscellaneous	107,071	6,151	8,500	7,650	4,000
Transfers Received & Program Charge	500,263	511,166	544,940	241,648	412,091
Total Revenue:	8,362,231	8,653,292	8,988,912	4,919,177	7,345,408
Expenditures:					
Salaries & Wages	2,718,446	2,803,719	2,983,993	1,916,358	2,554,532
Contractual Services	1,502,275	1,594,859	1,629,494	829,017	1,430,823
Materials & Supplies	650,735	712,292	736,652	283,346	517,592
Equipment	32,365	48,264	44,500	24,872	41,000
Building & Landscaping	18,542	11,619	13,675	5,500	11,175
Employment Expenses	529,090	517,021	656,437	555,200	633,445
Utilities	462,511	438,165	492,200	361,456	465,640
Miscellaneous	310,589	335,607	354,630	189,682	295,525
Transfers Out & Program Charge	2,272,425	2,098,485	2,181,990	1,143,764	1,291,787
Total Expenditures	8,496,979	8,560,032	9,093,571	5,309,196	7,241,518
Change in Fund Balance	(134,748)	93,260	(104,659)	(390,020)	103,889



Revenue & Expense History

By Account Type

	Actual History 2018	Actual History 2019	Budget 2020	2020 Estimate	2021 Budget
Debt Service Fund					
Revenue:					
Property Taxes	1,161,232	1,164,974	1,229,072	1,229,072	1,228,659
Interest	1,000	2,000	3,000	500	1,000
Debt Proceeds	-	-	-	-	-
Transfers Received	-	-	-	-	-
Total Revenue:	1,162,232	1,166,974	1,232,072	1,229,572	1,229,659
Expenditures:					
Debt Service Payments	1,157,193	1,155,243	1,232,072	1,231,072	1,231,659
Transfers Out	27,000	2,000	3,000	500	1,000
Total Expenditures	1,184,193	1,157,243	1,235,072	1,231,572	1,232,659
Change in Fund Balance	(21,960)	9,731	(3,000)	(2,000)	(3,000)

Special Recreation Fund

Revenue:					
Property Taxes	661,671	695,507	690,000	705,474	719,583
Interest	-	-	-	-	-
Total Revenue:	661,671	695,507	690,000	705,474	719,583
Expenditures:					
Salaries & Wages	50,590	49,069	52,000	47,500	49,400
Employment Expenses	14,285	12,648	18,000	13,400	16,800
Capital Improvements	503,103	945,901	622,143	549,554	535,655
Total Expenditures	567,979	1,007,618	692,143	610,454	601,855
Change in Fund Balance	93,692	(312,111)	(2,143)	95,020	117,728

Asset Replacement Fund

Revenue:					
Grants & Donations	25,000	32,500	32,500	32,500	32,500
Miscellaneous	30,017	12,800	5,500	500	1,450
Transfers Received	1,902,531	1,739,501	1,685,733	1,270,733	882,374
Total Revenue:	1,957,548	1,784,801	1,723,733	1,303,733	916,324
Expenditures:					
Recreation Equipment	111,142	98,414	160,000	116,727	50,000
Vehicles & Equipment	240,703	294,938	146,300	51,287	83,000
Capital Improvements	39,533	-	-	(99,314)	202,314
Transfers Out	785,000	1,469,518	1,850,000	1,134,312	923,090
Total Expenditures	1,176,379	1,862,870	2,156,300	1,203,012	1,258,404
Change in Fund Balance	781,169	(78,069)	(432,567)	100,721	(342,080)



Revenue & Expense History By Account Type

	Actual History 2018	Actual History 2019	Budget 2020	2020 Estimate	2021 Budget
Capital Projects Fund					
Revenue:					
Interest	9,431	12,806	20,000	-	-
Grants & Donations	65,941	406,160	1,247,160	6,160	6,160
Debt Proceeds	-	2,673,000	-	-	-
Miscellaneous	10,525	771	-	10,000	-
Transfers Received	811,000	1,469,518	1,850,000	1,134,312	923,090
Total Revenue:	896,898	4,562,255	3,117,160	1,150,472	929,250
Expenditures:					
Capital Improvements	799,963	3,954,744	3,073,500	1,018,568	852,250
Transfers Out	104,179	106,439	131,904	131,904	77,000
Total Expenditures	904,142	4,061,183	3,205,404	1,150,472	929,250
Change in Fund Balance	(7,244)	501,071	(88,244)	-	-
Cash In Lieu of Land Fund					
Revenue:					
Interest	-	538	250	100	100
Miscellaneous	12,421	124,096	20,000	54,783	20,000
Total Revenue:	12,421	124,635	20,250	54,883	20,100
Expenditures:					
Capital Improvements	31,010	57,894	140,000	140,000	143,000
Total Expenditures	31,010	57,894	140,000	140,000	143,000
Change in Fund Balance	(18,588)	66,740	(119,750)	(85,117)	(122,900)
Total Revenue	15,337,679	19,263,043	18,013,522	11,635,610	13,403,970
Total Expenditure	14,469,898	18,937,591	19,275,576	12,143,927	14,081,035
Total Change in Fund Balance	867,782	325,452	(1,262,054)	(508,317)	(677,065)

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	Fiscal Year Ending 12/31/2019	<i>Estimated Fiscal Year Ending 12/31/2020</i>	<i>Budgeted Fiscal Year Ending 12/31/2021</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	<i>200,000</i>	<i>200,000</i>
Unassigned	651,636	861,201	1,171,429	1,303,674	889,951	972,208	1,206,288	1,379,995	1,424,415	<i>1,197,494</i>	<i>766,791</i>
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>1,579,995</u>	<u>1,624,415</u>	<u><i>1,397,494</i></u>	<u><i>966,791</i></u>
All Other Governmental Funds											
Restricted	3,024,681	3,541,017	3,176,979	2,797,934	2,937,808	3,212,734	3,197,789	2,446,748	2,308,980	<i>1,926,863</i>	<i>2,022,581</i>
Assigned	477,725	902,180	1,603,628	2,336,645	1,332,591	1,215,369	1,172,404	2,079,319	1,966,639	<i>2,067,360</i>	<i>1,725,280</i>
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>4,270,399</u>	<u>4,428,103</u>	<u>4,370,193</u>	<u>4,526,067</u>	<u>4,275,619</u>	<u><i>3,994,223</i></u>	<u><i>3,747,861</i></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>5,360,350</u>	<u>5,600,311</u>	<u>5,776,481</u>	<u>6,106,062</u>	<u>5,900,034</u>	<u><i>5,391,717</i></u>	<u><i>4,714,652</i></u>

*Modified Accrual Basis of Accounting

Data Source: District Records

Glen Ellyn Park District Property Tax History

	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019	Estimated Levy Year 2020*
Total Assessed Value	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	1,781,604,865	1,852,869,060
% Change in EAV	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	4.0%
Tax Extension										
Aggregate Levy	2,855,625	2,955,317	3,024,555	3,100,174	3,163,099	3,218,487	3,308,917	3,404,229	3,491,946	3,589,720
Non-Referendum Bonds (Limited)	1,037,972	1,116,120	1,116,205	1,151,900	1,161,802	1,169,204	1,168,441	1,166,667	1,241,779	1,241,779
Referendum Bonds	1,418,187	1,500,161	1,587,171	1,626,880	1,723,964	1,301,057	-	-	-	-
Special Recreation	641,714	600,064	576,106	568,839	599,640	635,437	665,778	696,517	712,642	741,148
Tax Extension Grand Total	5,953,497	6,171,661	6,304,037	6,447,793	6,648,505	6,324,184	5,143,136	5,267,413	5,446,366	5,572,646
History of CPI's per PTELL	1.5%	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%
% Change in Tax Extension										
Aggregate Levy	2.2%	3.5%	2.3%	2.5%	2.0%	1.8%	2.8%	2.9%	2.6%	2.8%
Non-Referendum Bonds (Limited)	0.1%	7.5%	0.0%	3.2%	0.9%	0.6%	-0.1%	-0.2%	6.4%	0.0%
Referendum Bonds	5.8%	5.8%	5.8%	2.5%	6.0%	-24.5%	-100.0%	-	-	-
Special Recreation	-7.5%	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	4.0%
Total % Change in Tax Extension	1.5%	3.7%	2.1%	2.3%	3.1%	-4.9%	-18.7%	2.4%	3.4%	2.3%
Tax Rate										
Aggregate Levy	0.1780	0.1970	0.2100	0.2180	0.2110	0.2026	0.1988	0.1955	0.1960	0.1937
Non-Referendum Bonds (Limited)	0.0647	0.0744	0.0775	0.0810	0.0775	0.0736	0.0702	0.0670	0.0697	0.0670
Referendum Bonds	0.0884	0.1000	0.1102	0.1144	0.1150	0.0819	-	-	-	-
Special Recreation	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Total Direct Tax Rate	0.3711	0.4114	0.4377	0.4534	0.4435	0.3981	0.3090	0.3025	0.3057	0.3008
Estimated Property Tax Bill on a \$400,000 house	\$ 494.80	\$ 548.53	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.00	\$ 403.33	\$ 407.60	\$ 401.01

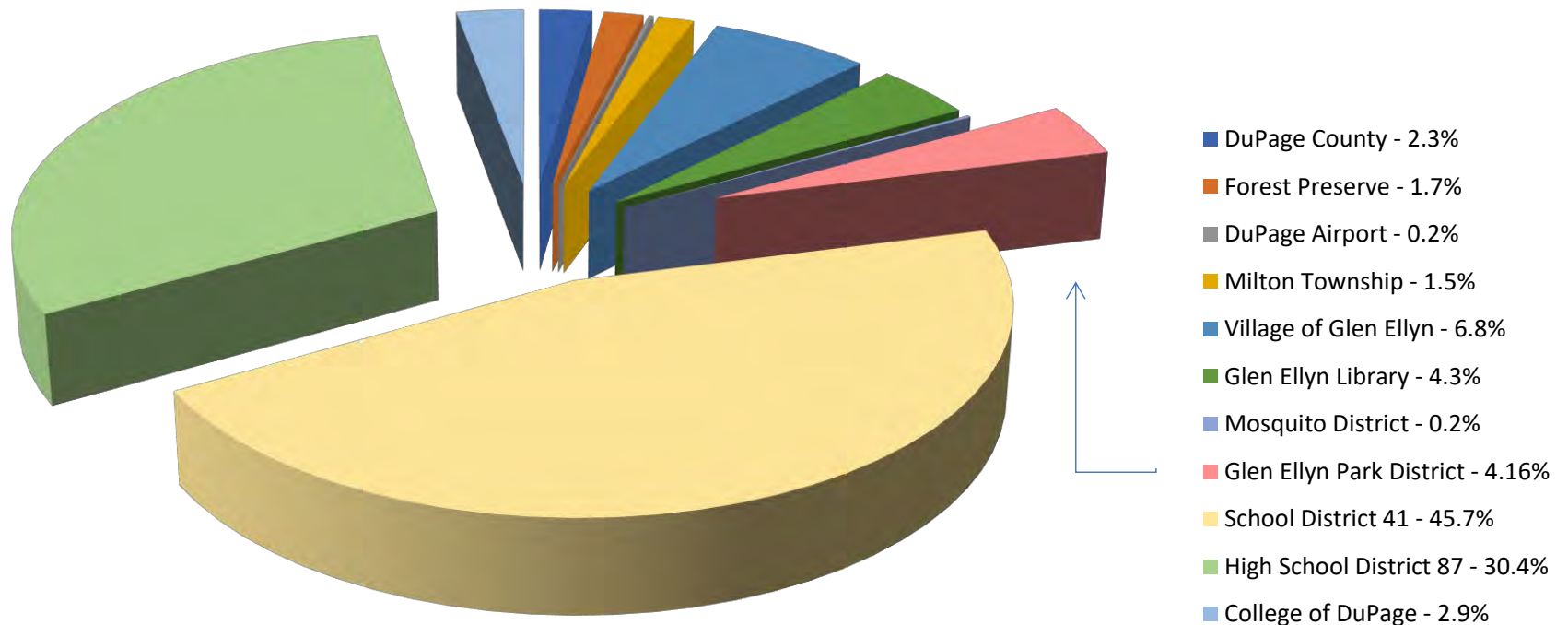
*Estimates a 4% growth in EAV and a 2.8% increase in the Aggregate Levy in 2020 (CPI + new growth)

Data Source: District Records

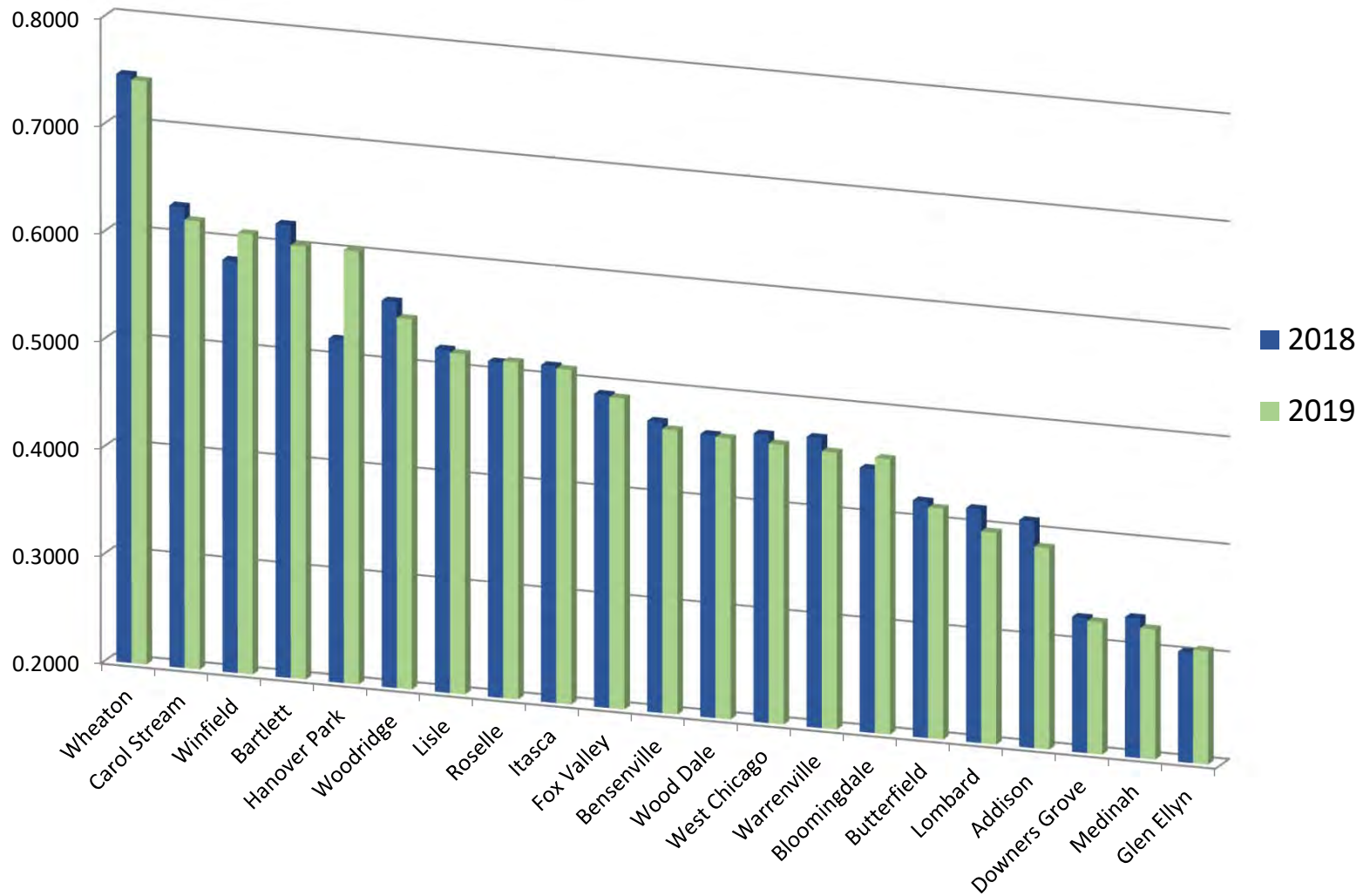
Glen Ellyn, Illinois

Property Tax Bill - 2019

Payable 2020



Park District Tax Rate Comparison



Annual Debt Service Levy Bond Payment Schedule

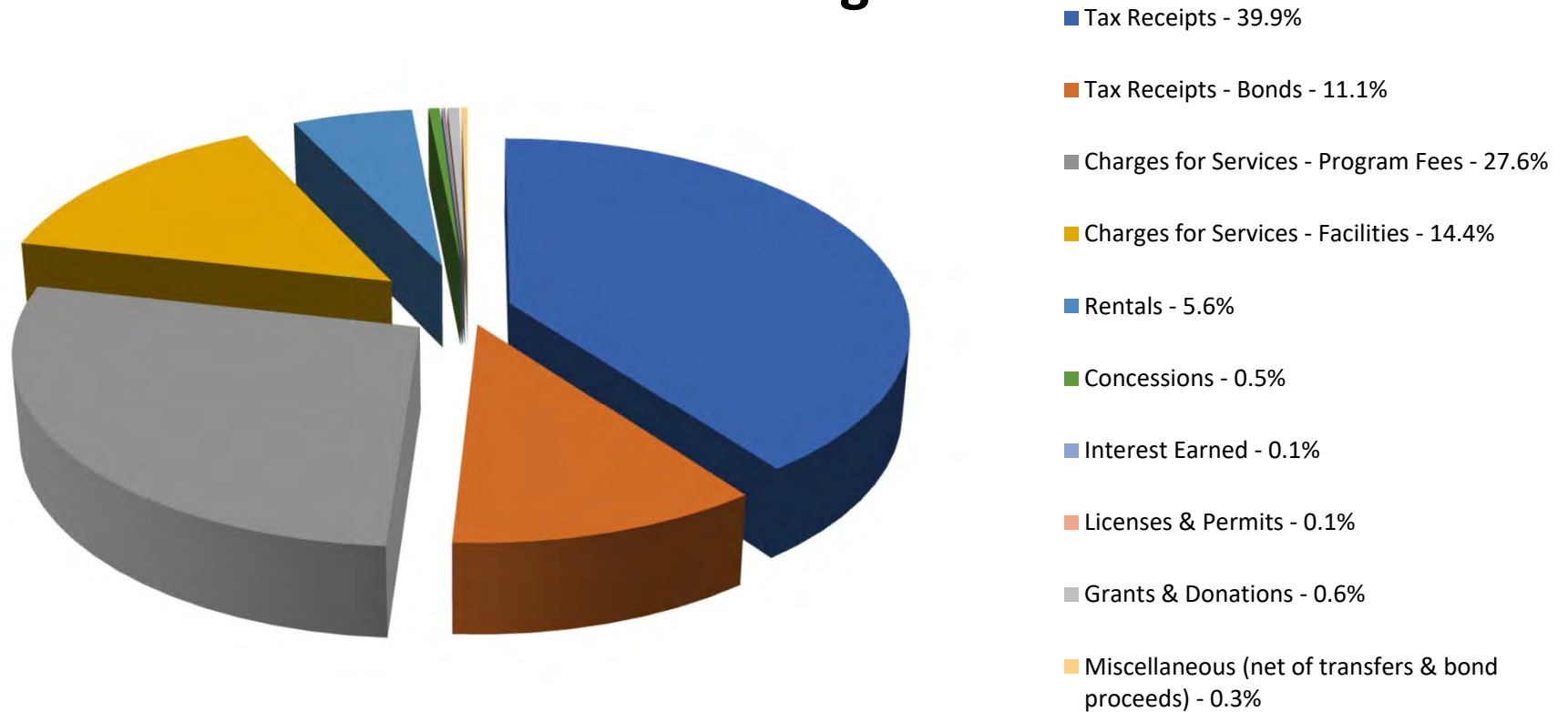
Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Service Extension Base (DSEB) (1)	1,149,113	1,157,157	1,181,457	1,206,268	1,229,187	\$ 1,257,458	1,276,320	1,295,465	1,314,897	1,334,620
<small>(Non-Referendum Bond Issues)</small>										

Non-Referendum Bond Payments											
	Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Due Date	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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
Total Non-Referendum Bonds		\$ 1,174,763	\$ 1,157,352	\$ 1,155,900	\$ 1,153,950	\$ 1,228,887	\$ 1,228,659	\$ 1,228,657	\$ 1,234,000	\$ 1,245,376	\$ 1,260,750

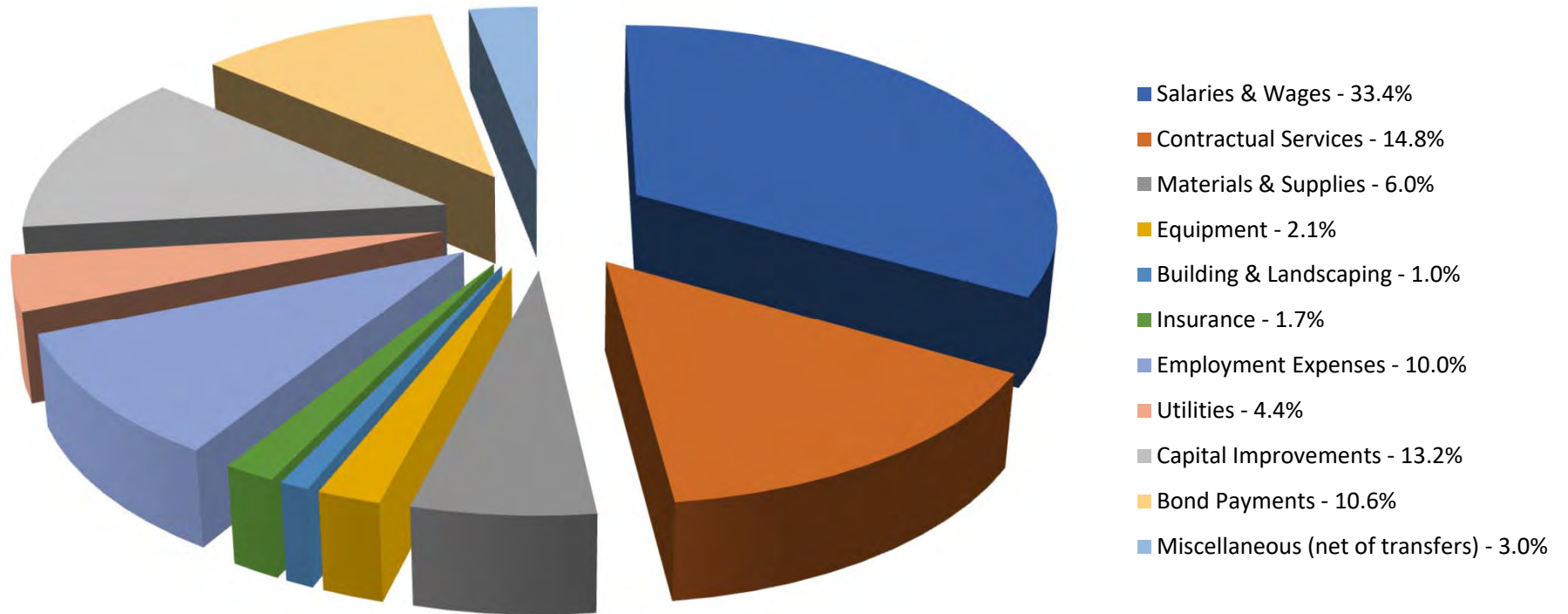
Referendum Bond Payments											
	Levy Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	Due Date	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Series 2014	June 15th	43,050	18,750	-	-	-	-	-	-	-	-
	December 15th	1,663,050	1,268,750	-	-	-	-	-	-	-	-
Total Referendum Bonds		\$ 1,706,100	\$ 1,287,500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

- (1) Levy Year 2021 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

Revenues By Account Type 2021 Budget



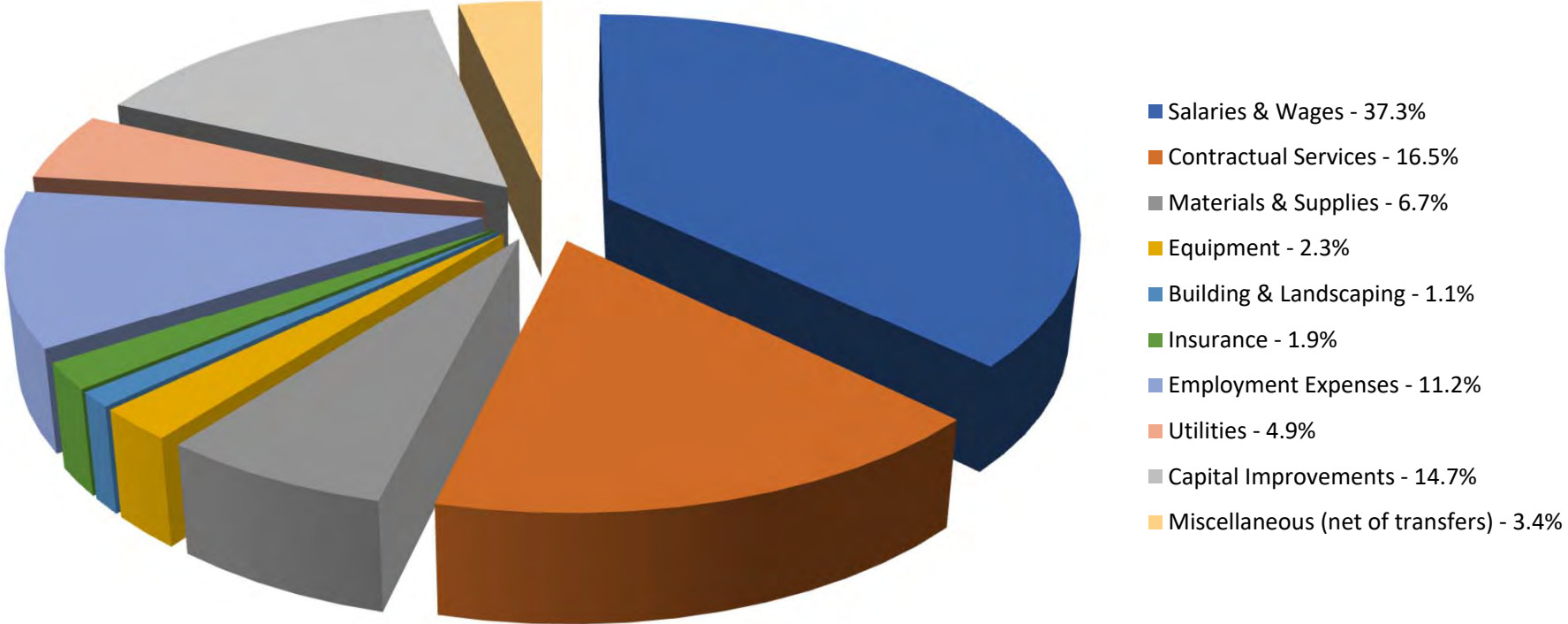
Expenses By Account Type 2021 Budget



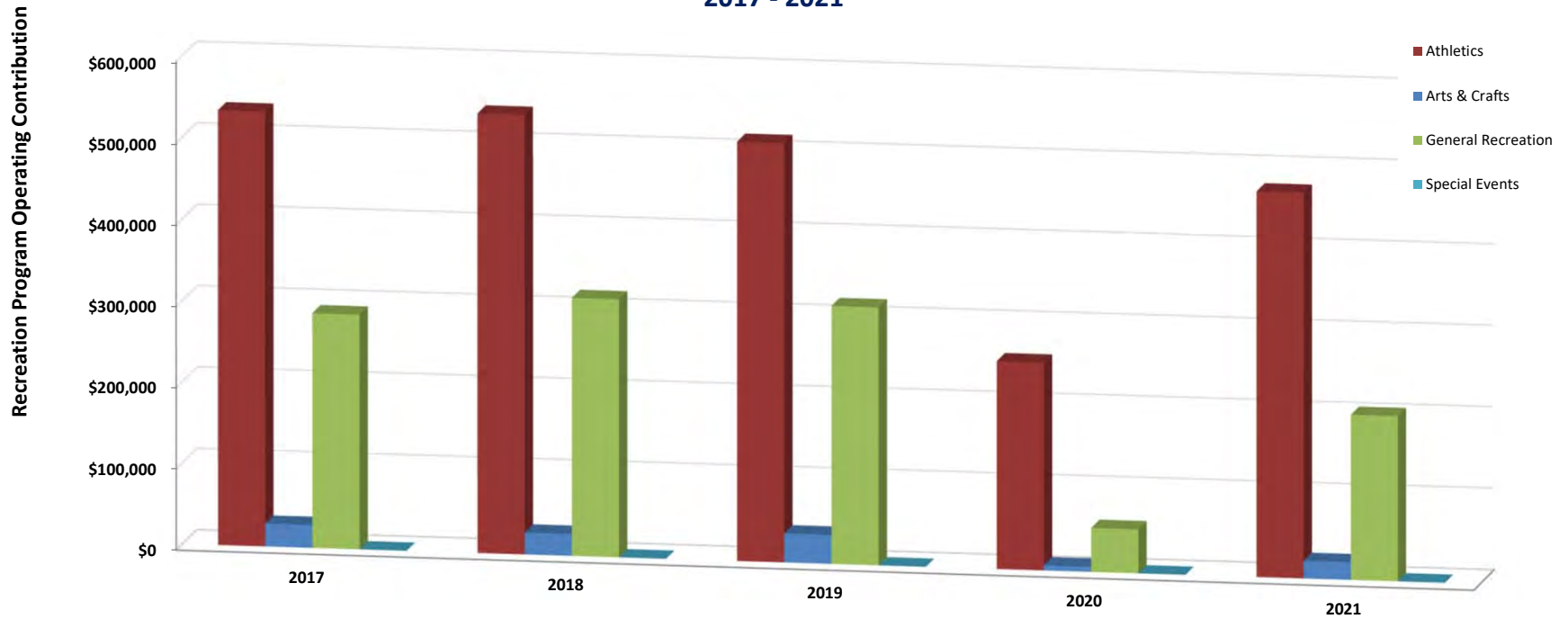
Expenses By Account Type

2021 Budget

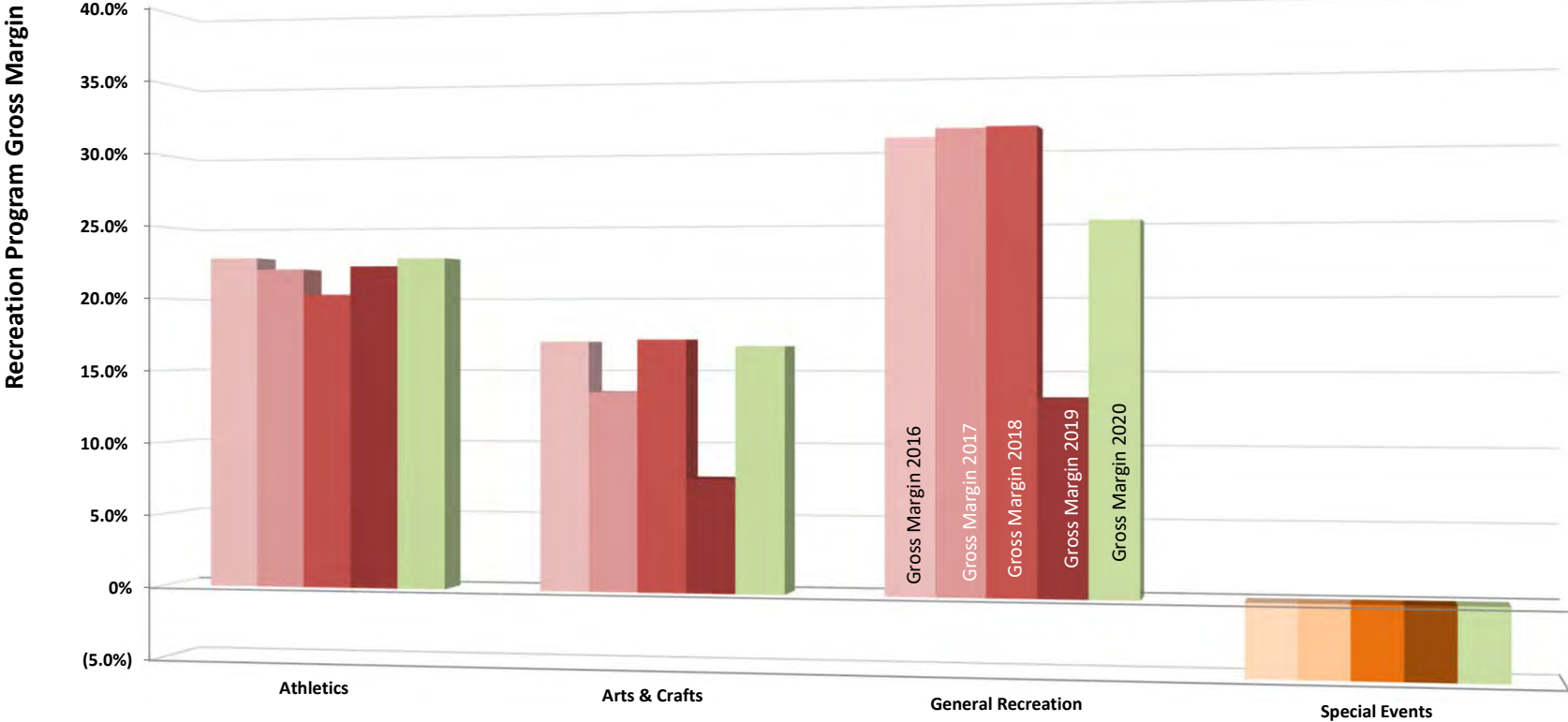
(Without Bond Payments)



Recreation Program Operating Contribution 2017 - 2021



Recreation Program Gross Margin Trends 2017 - 2021



2021 Budget Highlights

CORPORATE FUND - ADMINISTRATION



FUND BALANCE

The Corporate Fund balance is estimated to decrease approximately \$227,000 in 2020, which is less than the original budgeted decrease of \$511,691. The 2021 budget proposes a further reduction of approximately \$430,000. These decreases are primarily attributed to fund transfers to the Asset Replacement Fund to continue to support the Park District's long-range capital asset replacement plan. Additionally, revenue growth from property taxes levied are 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 meets 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 2021 (2020 levy year), the Property Tax Extension Limitation Law (PTELL) allows for property tax receipts for non-capped funds to increase by 2.3% (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 at the Strategic Planning meeting on October 6th. Any wage increases for full-time staff will be made at the

2021 Budget Highlights

CORPORATE FUND - ADMINISTRATION

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 approximately \$1,600. With a 2020 budget of \$30,000, staff anticipates ending 2020 more than \$10,000 under budget. Going into 2021, 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 2021.

EMPLOYMENT EXPENSES

The Park District maintains coverage through PDRMA with a contractual agreement through February 1, 2023. PDRMA requires a six-month advance letter to notify of withdrawal from the insurance pool. Health insurance premiums for 2021 are estimated to increase between 1.0% and 3.1%, 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 rate for the Illinois Municipal Retirement Fund (IMRF) increased in 2020. The increase in the rate was attributed to changes in actuarial assumptions as well as a lower than expected market returns in the previous year. Beginning in 2021, preliminary rates from IMRF have decreased approximately 7.7% due to strong market returns in 2019. While the lower IMRF rate for 2021 is welcoming, it continues to become more challenging to hire additional part-time staff, resulting in increased weekly hours for current part-time staff resulting in additional positions becoming 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 2021. These expenses are shown in both the Corporate and Recreation Administration budgets.

2021 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 2023. In addition, through discussions with the Village, since water & sewer rates for 2021 have not been approved, 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 continue to be 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 previous years. While many of these line-items go largely unutilized each year (and especially in 2020 due to the COVID-19 pandemic), staff continues to recommend education and training for all park district personnel to further enhance their individual skill set.

FUND TRANSFER OUT

While no funds were budgeted to be transferred out of the Corporate Fund in 2020, staff projects a surplus of approximately \$300,000 that can be transferred to the Asset Replacement Fund. Likewise, while no funds are budgeted for transfer out in 2021, it's highly likely excess funds will be available due to conservative budgets in areas such as 'Salaries & Wages' and employment expenses.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
10	Corporate Fund						
0	Administration						
0	Non-Specified						
	Property Tax Receipts						
10 00 000 410110 0000	Corporate Tax Levy - CY	CPI Increase of 2.3% + new growth - Inc. shown in Rec Fund	1,875,837	1,813,534	1,825,000	1,880,000	1,880,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,654	1,739	1,700	1,700	1,700
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	80,724	68,855	68,800	68,800	68,800
10 00 000 410150 0000	Liability Tax Levy - CY		124,063	126,930	125,000	125,000	125,000
10 00 000 410160 0000	Audit Tax Levy - CY		11,579	12,171	12,000	12,000	12,000
10 00 000 410200 0000	Taxes - Prior Year		1,140	607	500	288	500
	Property Tax Receipts		2,094,997	2,023,836	2,033,000	2,087,788	2,088,000
	Other Taxes						
10 00 000 415300 0000	Personal Property Replcmnt Tax	IML Estimates an 11% decrease in PPRT Receipts for 2021	70,718	87,919	83,800	76,350	67,950
	Other Taxes		70,718	87,919	83,800	76,350	67,950
	Interest Income						
10 00 000 450100 0000	Investment Income	Significant reduction in interest rates in 2020 and lower Fund Balances	36,539	72,242	35,000	20,000	5,000
	Interest Income		36,539	72,242	35,000	20,000	5,000
	Miscellaneous Income						
10 00 000 485950 0000	Miscellaneous Income	2020: Membership Refund (one-time); 2021: PATH Incentive Reimbursement	3,894	7,925	1,000	22,000	5,000
	Miscellaneous Income		3,894	7,925	1,000	22,000	5,000
	Transfers Received						
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - Chargebacks	40,000	40,000	40,000	40,000	40,000
10 00 000 490900 0000	Fund Transfer Received	Debt Service Fund	1,000	2,000	3,000	500	1,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	9,000	9,000	10,000	10,000	10,000
	Transfers Received		50,000	51,000	53,000	50,500	51,000
	Revenue Total		2,256,148	2,242,923	2,205,800	2,256,638	2,216,950
	Salaries & Wages						
10 00 000 510110 0000	Full-Time Exempt Wages		262,482	254,851	357,024	315,000	350,000
10 00 000 510130 0000	Part-Time Non-Exempt Wages	Position reclassified to Full-Time in Feb 2020	-	12,501	37,856	3,329	-
10 00 000 510900 0000	Merit Increase		-	-	-	-	39,188
	Salaries & Wages		262,482	267,352	394,880	318,329	389,188
	Contractual Services - Other						
10 00 000 521100 0000	Legal Services		10,525	15,847	30,000	20,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, job postings	822	2,259	2,300	1,500	2,300
10 00 000 521210 0000	Consulting Services	Special Consulting Services	-	1,000	1,500	-	1,500
10 00 000 521210 0000	Consulting Services	Customer Service Training	-	-	1,000	-	1,000
10 00 000 521300 0000	Scavenger Service		20,303	15,705	23,000	27,568	32,400
10 00 000 521400 0000	Office Equipment-Contractual		28,501	32,597	-	-	-
10 00 000 521400 0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	800	800	800
10 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	6,000	6,000

			Actual History	Actual History	2020	2020	2021
Account Number	Description	Detail Description	2018	2019	Budget	Estimate	Budget
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	27,680	25,000	26,000
10 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT support - Reduced \$2,000	-	-	7,000	-	5,000
10 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System	-	-	500	500	500
10 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	1,300	1,300	1,300
10 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	3,500	3,500	3,000
10 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement renewed 5/2020	2,731	2,921	4,400	3,000	4,400
10 00 000 521600 0000	Contractual Services - Other	Miscellaneous (Off-site data backup, archiving, monitoring)	1,877	2,752	4,500	2,500	4,250
10 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	2,400	2,200	2,200
10 00 000 521700 0000	Printing		1,790	2,487	2,500	800	2,500
10 00 000 521800 0000	Postage		2,958	2,789	3,100	2,200	3,000
10 00 000 521900 0000	Audit Services - External	Audit Fee & CAFR Certificate of Achievement Fee	14,435	14,810	15,560	14,960	15,360
10 00 000 521900 0000	Audit Services - External	GASB 75 Audit	2,500	2,500	2,500	2,500	2,500
Contractual Services - Other			86,442	95,668	139,540	114,328	144,010
Materials & Supplies							
10 00 000 530100 0000	Office Expense		4,476	6,401	6,500	5,000	6,500
10 00 000 530200 0000	Rental & Repair Office Equip		135	797	800	-	800
10 00 000 530450 0000	Video & Photography Expenses		385	899	900	895	954
Materials & Supplies			4,995	8,098	8,200	5,895	8,254
Computer Soft/Hardware Equip.							
10 00 000 540550 0000	Software/Hardware Accessories		2,440	2,500	2,500	2,000	2,500
10 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	7,815	12,921	13,000	3,000	13,000
Computer Soft/Hardware Equip.			10,254	15,421	15,500	5,000	15,500
Other Equipment							
10 00 000 541100 0000	Office Equipment		655	3,264	3,300	51	3,300
Other Equipment			655	3,264	3,300	51	3,300
Insurance Expenses (P/C/L)							
10 00 000 560200 0000	Workers' Compensation		47,722	48,755	53,000	52,000	54,000
10 00 000 560600 0000	Liability Insurance	Property, Liability, Employment Practices, and Pollution Liability	113,647	113,612	120,750	120,000	132,000
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	-	-
10 00 000 560700 0000	Unemployment Compensation Ins	As of June 30, 2020 - COVID-related claims have been 100% covered by the Federal or State Government. It's unknown if this will continue past 12/31/2020.	-	5,220	9,000	10,000	10,000
Insurance Expenses (P/C/L)			161,369	167,587	196,250	183,500	197,500
Employment Expenses							
10 00 000 565100 0000	Employee Health Insurance		60,763	53,609	100,000	75,000	100,000
10 00 000 565320 0000	FICA & Medicare Expense	2021 budget reflects potential impact with Minimum Wage Increase & Return of Seasonal Staffing	77,405	82,636	91,694	85,000	91,000
10 00 000 565325 0000	IMRF Expense	2020 Rate - 9.12%; 2021 Rate - 8.41% (7.7% decrease)	88,926	78,169	104,020	95,000	93,000
Employment Expenses			227,094	214,414	295,714	255,000	284,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Utilities							
10 00 000 570100 0000	Electricity	6% contract price reduction in 2021; however all facilities anticipated to be fully operational (compared to 2020)	11,281	9,238	13,000	10,000	12,220
10 00 000 570200 0000	Heating Gas & Oil	10+% contract price reduction in 2021; however all facilities anticipated to be fully operational (compared to 2020)	6,630	6,358	8,250	7,500	7,425
10 00 000 570300 0000	Telephone/Internet - Service		19,199	11,615	15,000	15,000	15,000
10 00 000 570400 0000	Water & Sewer Fees	Rates were flat from 2019 to 2020; projects increase of 2.5% (from typical usage) for 2021	1,790	1,054	3,100	2,500	2,600
Utilities			38,900	28,265	39,350	35,000	37,245
Miscellaneous Expenses							
10 00 000 585100 0000	Commissioners' Expense	Granicus Fees, Meeting Expenses, Misc	3,234	3,659	6,078	6,078	6,078
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	10	121	1,000	1,000	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	70	176	1,000	800	1,000
10 00 000 585201 0000	Conference Expense - Staff		2,839	3,612	5,000	2,000	5,000
10 00 000 585202 0000	Continuing Education - Staff		80	180	1,500	500	1,500
10 00 000 585203 0000	Education Reimbursement -Staff		-	-	1,500	-	1,500
10 00 000 585250 0000	Meetings Dues & Subscriptions	IPRA, NRPA, GFOA, IGFOA, IAPD, Rotary, Chamber, Kiwanis, New HR Membership Dues	7,100	6,889	8,000	8,000	8,000
10 00 000 585270 0000	Employee Travel Reimbursement		-	54	500	500	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,455	2,352	2,000	1,750	2,000
10 00 000 585800 0000	Public Relations		-	-	500	-	500
10 00 000 585810 0000	Safety Expense -Staff Training		-	-	1,700	800	1,700
10 00 000 585810 0000	Safety Expense -Staff Training	Physical Security Vulnerability Assessment & Security and Emergency Preparedness Drill	-	-	5,200	-	5,200
10 00 000 585815 0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	822	700	1,000	600	1,000
10 00 000 585815 0000	Safety Expense - Supplies	Safety Expense - Supplies (includes AEDs)	-	-	4,000	2,000	4,000
10 00 000 585820 0000	Post Offer Physicals	Post Offer & Post Accident Screening	1,166	946	1,500	1,000	1,500
10 00 000 585820 0000	Post Offer Physicals	Parks Department Vaccinations, CDL Random drug testing	-	-	2,000	1,500	2,000
10 00 000 585850 0000	COVID-19 Expenses	COVID-19 Related Expenses - most to be reimbursed by County	-	-	-	5,000	5,000
10 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	3,020	3,415	6,000	3,000	6,000
Miscellaneous Expenses			19,797	22,104	48,478	34,528	53,478
Transfers Out							
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	2,374	2,374	2,374	2,374	2,374
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - Debt Service Fund	-	-	-	-	-
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	100,000	125,000	-	300,000	-
Transfers Out			102,374	127,374	2,374	302,374	2,374
Expense Total			914,361	949,546	1,143,586	1,254,005	1,134,849
Revenue Total			2,256,148	2,242,923	2,205,800	2,256,638	2,216,950
Expense Total			914,361	949,546	1,143,586	1,254,005	1,134,849
00	Administration		1,341,787	1,293,377	1,062,214	1,002,633	1,082,101

2021 Budget Highlights

CORPORATE FUND - PARKS MAINTENANCE



FULL TIME STAFFING

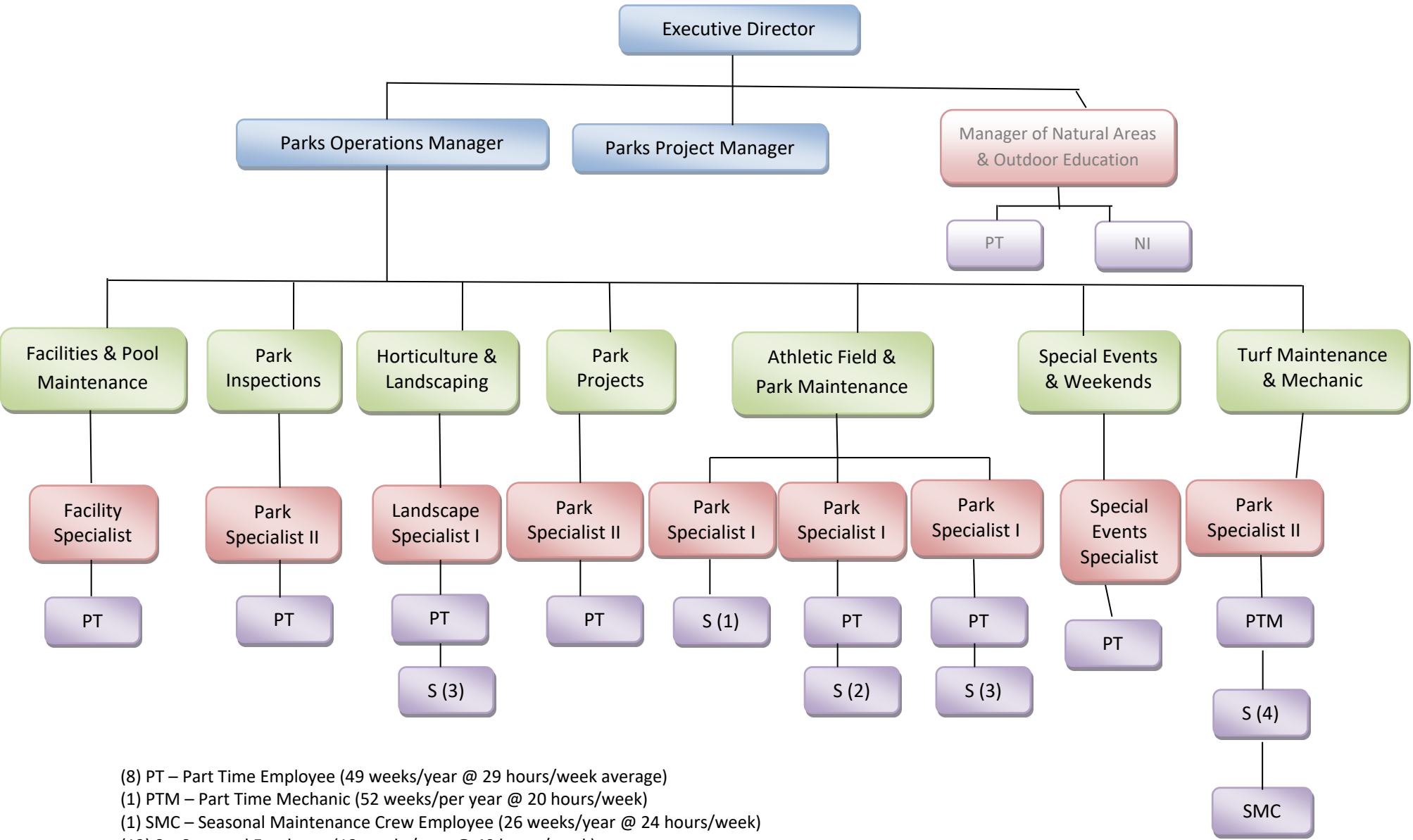
As highlighted previously in the 2021 budget assumptions, the full-time staff has been reduced to eleven (11) including the Parks Operation Manager and the Manager of Natural Areas and Outdoor Education. It is anticipated that the facilities engineer position that has been vacant nearly all of 2020 will be replaced in early 2021.

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 continue to contract out some services including the mowing of the small properties and parks while engaging a private contractor to provide Sunset Pool mechanical opening services.



(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 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
10	Parks Maintenance						
	Transfers Received						
10 10 000 490900 0000	Fund Transfer Received	Transfer Received - Recreation Administration	28,530	32,657	35,595	15,662	26,696
	Transfers Received		28,530	32,657	35,595	15,662	26,696
Revenue Total			28,530	32,657	35,595	15,662	26,696
Salaries & Wages							
10 10 000 510110 0000	Full-Time Exempt Wages		125,509	139,323	150,000	155,000	155,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages		415,793	441,364	500,000	480,000	450,000
10 10 000 510125 0000	Overtime - Full-Time		22,987	26,273	32,000	8,483	32,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages		179,049	188,842	235,000	153,976	240,000
10 10 000 510135 0000	Overtime - Part-Time		2,472	2,439	7,000	150	5,000
	Salaries & Wages		745,810	798,241	924,000	797,609	882,000
Contractual Labor							
10 10 000 520310 0000	Parking/Athletic Light Repair		4,757	15,927	12,000	5,347	12,000
	Contractual Labor		4,757	15,927	12,000	5,347	12,000
Contractual Services - Other							
10 10 000 521315 0000	Irrigation Repair		12,437	8,847	15,000	4,982	8,000
10 10 000 521370 0000	Native Restoration		-	-	20,000	18,000	20,000
10 10 000 521600 0000	Contractual Services - Other		65,603	77,219	104,000	64,173	100,000
	Contractual Services - Other		78,040	86,066	139,000	87,155	128,000
Materials & Supplies							
10 10 000 530100 0000	Office Expense		1,673	1,764	1,500	1,000	1,000
10 10 000 530210 0000	Repair Equipment		19,218	27,487	35,000	21,947	30,000
10 10 000 530220 0000	Rental - Machinery		1,267	677	2,000	524	1,000
10 10 000 530250 0000	Uniforms		2,137	3,407	3,500	3,500	3,500
10 10 000 530300 0000	Supplies - Maintenance		15,851	13,845	30,000	15,465	25,000
10 10 000 530320 0000	Supplies - First Aid		589	714	1,000	1,000	1,000
10 10 000 530340 0000	Vehicle - Supplies & Repairs		10,193	12,535	20,000	16,000	20,000
10 10 000 530500 0000	Fuel & Oil-Vehicles		40,167	39,741	50,000	26,191	50,000
10 10 000 530600 0000	Chemicals & Paint		808	1,076	2,000	400	2,000
10 10 000 530615 0000	Lake Management Supplies		22,777	13,901	30,000	18,000	30,000
10 10 000 530620 0000	Road Salt & Ice		8,797	7,462	8,000	419	9,000
10 10 000 530900 0000	Misc. Supplies & Repairs		1,665	430	-	109	-
10 10 000 530907 0000	Special Events		-	3,319	1,000	-	1,000
	Materials & Supplies		125,142	126,357	184,000	104,555	173,500
Computer Soft/Hardware Equip.							
10 10 000 540700 0000	Computer/Technology Equipment	Miscellaneous	578	1,000	1,000	1,132	1,500
10 10 000 540700 0000	Computer/Technology Equipment	Annual Parks Inspection Software	-	3,500	3,500	3,500	3,500
	Computer Soft/Hardware Equip.		578	4,500	4,500	4,632	5,000
Building & Landscaping							
10 10 000 550200 0000	Park Improvement - General		8,679	10,119	10,000	3,000	10,000
10 10 000 550220 0000	Vandalism Repair		69	-	1,500	500	1,000

				Actual History	Actual History	2020	2020	2021
Account Number				2018	2019	Budget	Estimate	Budget
10	10	000	550250 0000	2,161	1,806	2,000	1,227	2,000
10	10	000	550300 0000	8,971	12,653	15,000	8,150	15,000
10	10	000	550301 0000	3,971	5,962	8,000	5,000	6,000
10	10	000	550400 0000	26,756	15,031	25,000	10,164	25,000
10	10	000	550500 0000	5,326	4,969	5,000	1,347	5,000
10	10	000	550600 0000	9,855	12,752	17,500	6,110	15,000
10	10	000	550700 0000	8,681	14,084	15,000	14,020	15,000
10	10	000	550800 0000	8,365	8,560	8,000	8,000	6,000
10	10	000	550850 0000	2,702	935	2,000	1,900	2,000
Building & Landscaping				85,538	86,872	109,000	59,418	102,000
Employment Expenses								
10	10	000	565100 0000	144,230	152,185	225,000	175,000	225,000
Employment Expenses				144,230	152,185	225,000	175,000	225,000
Utilities								
10	10	000	570300 0000	7,948	8,434	8,500	8,500	8,500
Utilities				7,948	8,434	8,500	8,500	8,500
Miscellaneous Expenses								
10	10	000	585250 0000	2,813	2,624	3,500	3,000	3,500
Miscellaneous Expenses				2,813	2,624	3,500	3,000	3,500
Expense Total				1,194,857	1,281,205	1,609,500	1,245,216	1,539,500
Revenue Total				28,530	32,657	35,595	15,662	26,696
Expense Total				1,194,857	1,281,205	1,609,500	1,245,216	1,539,500
10	Parks Maintenance			(1,166,327)	(1,248,548)	(1,573,905)	(1,229,554)	(1,512,804)
Corporate Fund Summary:								
10	Revenue Total			2,284,678	2,275,580	2,241,395	2,272,300	2,243,646
10	Expense Total			2,109,218	2,230,751	2,753,086	2,499,221	2,674,349
Corporate Fund				175,460	44,829	(511,691)	(226,921)	(430,703)

2021 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

Historically, the Recreation Fund had increasingly become more profitable each fiscal year. While still estimated to have a surplus in 2020, the COVID-19 pandemic caused the Recreation Fund to generate a surplus of approximately \$500,000 (net of transfers) compared to a budgeted surplus of approximately \$1,549,000. Additionally, while hopeful the Park District can remain at least remain in Phase 4 under the State of Illinois' reopening plan, the Recreation Fund is budgeted to generate a surplus of approximately \$1,000,000 in 2021. However, should the pandemic force District closures and reductions similar to mid-2020 or the State of Illinois advance to Phase 5, the operating surplus likely would experience reductions or increases in revenue.

While operating surplus has been, and is forecasted to be, reduced in the short-term, the Park District will still maintain compliance with the park district's fund balance policy. To do so, excess funds from the Recreation Fund have been, and will continue to be, transferred to the Asset Replacement Fund (ARF). Approximately \$830,000 will be transferred to the ARF in both 2020 and 2021. While the operating surplus each year is forecasted to be less, the excess funds to transfer are due to additional fund balances from 2019, as well as a forecasted reduction in operating expenses in 2021 (subsequently causing a lower fund balance requirement for 2021).

Also, within the Recreation Fund, there is \$564,584 (as of 12/31/2019) 'assigned' for sports programs (i.e. 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

2021 Budget Highlights

RECREATION FUND - ADMINISTRATION

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 project 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 2021, staff is projecting indirect fees of more than \$410,000 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 \$275,000, which is a reduction from 2019 (pre-pandemic) of \$331,000. If the projections are not met during the budget year (due to class cancellations, lower than expected enrollments, or facility closures), there will be offsetting expenditures within those respective budget areas.

MARKETING

- The Marketing account total was reduced to \$75,000 for 2021. The \$75,000 Marketing budget includes the fees for printing and delivering two registration reminder postcards in place of printed brochures and improvements to gepark.org and ackermansfc.com. The Marketing Department will continue to seek out and take advantage of free/low cost marketing, reciprocal advertising, and partnership/sponsorship opportunities. \$483 has also been allocated for a slight increase to the number of hours for the part-time Marketing Coordinator.
- 2020 was another ambitious year for the Marketing Department. During the stay-at-home order, the Department switched gears to focus on community engagement and keeping the District "top of mind" which included creating 35+ engaging contests, 2 virtual fun runs, 5 social distancing friendly events, 65 free fitness videos, over 145 at-home activity sheets, 20+ Make it Mondays, a Park Minute video series, and more. A significant amount of time was spent on updates and communication relating to COVID-19. In 2020, the Park District's social media accounts grew by over 19%, with over 4,464 likes on Facebook, over 2,138 followers on Instagram, and over 1,668 followers on Twitter. Major website improvements to gepark.org and ackermansfc.com also took place including performance of a readability audit and block editor conversion.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20 00	Recreation Fund Administration						
Property Tax Receipts							
20 00 000 410120 0000	Recreation Tax Levy - CY	CPI Increase of 2.3% + new growth - Inc. shown in Rec Fund	1,071,907	1,271,039	1,285,000	1,285,000	1,380,000
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,654	1,739	1,700	1,700	1,700
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	121,086	103,283	103,200	103,200	103,200
Property Tax Receipts			1,194,647	1,376,060	1,389,900	1,389,900	1,484,900
Other Taxes							
20 00 000 415300 0000	Personal Property Replcmnt Tax	IML Estimates an 11% decrease in PPRT Receipts for 2021	70,718	87,919	83,800	76,350	67,950
Other Taxes			70,718	87,919	83,800	76,350	67,950
Charges for Services							
20 00 000 420212 0000	Garden Plots	Associated expenses charged to 20-00-000-530212	2,205	2,265	2,200	2,300	2,200
20 00 000 420213 0000	Memorial Tree & Bench Program	Associated expenses charged to 20-00-000-530213	12,800	4,600	3,500	6,000	3,500
Charges for Services			15,005	6,865	5,700	8,300	5,700
Rentals							
20 00 000 430120 0000	Bandshell Rent		1,610	2,525	2,450	-	2,000
20 00 000 430160 0000	Field Rentals	Ackerman Outdoor Turf	-	-	15,000	9,000	20,000
20 00 000 430160 0000	Field Rentals	District 87 Agreement - \$131,000 is the Dist 87 annual usage of GEPD amenities. \$63,000 is offset for GEPD's usage of Dist 87 amenities. This amount is shown as a field rental expense in Recreation Administration. The difference of \$68,000 is paid by District 87 for use of Newton & Ackerman Field Turf	63,000	59,000	63,000	63,000	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	66,750	68,000	68,000	68,000
Rentals			118,610	128,275	148,450	140,000	153,000
Concessions							
20 00 000 440400 0000	Concessions	Ackerman Park Concessions - Tournaments, Softball, etc.	2,500	1,700	2,000	-	2,000
Concessions			2,500	1,700	2,000	-	2,000
Interest Income							
20 00 000 450100 0000	Investment Income	Significant reduction in interest rates in 2020 and lower Fund Balances	102,470	83,043	40,000	18,000	5,000
Interest Income			102,470	83,043	40,000	18,000	5,000
Licenses & Permits							
20 00 000 460700 0000	Boat Permits	Boating permits issued to District residents	45	25	35	80	50
Licenses & Permits			45	25	35	80	50

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Grants & Donations							
20 00 000 470230 0000	Scholarship Fund	Fall Fete for 2021	6,950	38,299	30,000	5,500	20,000
20 00 000 470250 0000	Advertising & Sponsorships	Offsets with 20-00-000-585175	19,967	17,700	14,000	275	3,000
Grants & Donations			26,917	55,999	44,000	5,775	23,000
Miscellaneous Income							
20 00 000 485950 0000	Miscellaneous Income		99,370	47	500	4,000	-
Miscellaneous Income			99,370	47	500	4,000	-
Chargeback Revenue							
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	500,263	511,166	544,940	241,647	412,091
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Main Street	(75,000)	(80,000)	(80,000)	(35,200)	(60,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(60,000)	(65,000)	(65,000)	(28,600)	(48,750)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(28,521)	(34,832)	(37,579)	(16,535)	(28,184)
Chargeback Revenue			336,742	331,334	362,361	161,313	275,157
Revenue Total			1,967,023	2,071,267	2,076,746	1,803,718	2,016,757
Salaries & Wages							
20 00 000 510110 0000	Full-Time Exempt Wages		674,186	697,930	820,354	760,000	670,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages		25,500	20,606	-	-	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Increase in marketing assistant wage and hours	-	-	26,000	21,508	26,483
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)	-	-	4,000	-	4,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Ice Skating Guards	-	-	500	-	500
20 00 000 510130 0000	Merit Increase		-	-	-	-	44,028
Salaries & Wages			699,686	718,536	852,854	783,508	747,011
Contractual Services - Other							
20 00 000 521150 0000	Legal Publications	Legal notices, job postings	170	613	950	300	950
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA - offset by GL #430160	63,000	59,000	63,000	63,000	63,000
20 00 000 521400 0000	Office Equipment-Contractual		28,138	32,187	-	-	-
20 00 000 521400 0000	Office Equipment-Contractual	Postage Machine Lease	-	-	800	800	800
20 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	6,000	6,000	6,000
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	27,680	25,000	26,000
20 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT support - Reduced \$2,000	-	-	7,000	-	5,000
20 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System	-	-	500	500	500
20 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	1,300	1,300	1,300
20 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-2021	-	-	3,500	3,500	3,000
20 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement renewed 5/2020	5,891	6,414	9,900	5,000	9,900
20 00 000 521600 0000	Contractual Services - Other	Tech Support (phones, etc.) Website/domain renewal, On-Hold Message, Pest Control, surveys, misc. others	7,563	6,770	-	-	-
20 00 000 521600 0000	Contractual Services - Other	Increase in web hosting, Zoom platform, and maintenance fees	-	-	6,895	6,705	7,480
20 00 000 521600 0000	Contractual Services - Other	Online Employment Application Software - Potential additional modules to be added in 2020 for employee onboarding (deferred)	-	-	5,000	-	5,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20 00 000 521600 0000	Contractual Services - Other	Duplicate budget for 2020	-	-	6,895	-	-
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	2,400	2,000	2,000
20 00 000 521630 0000	Police & Security Protection	2019: Replaced Alarm Panel	1,500	1,938	1,500	1,500	1,500
20 00 000 521650 0000	Marketing		75,910	92,473	90,000	45,000	75,000
20 00 000 521700 0000	Printing	Envelopes/PO's/GEPD forms/Letterhead- paper prices to increased	1,236	1,368	3,500	1,200	3,500
20 00 000 521800 0000	Postage	due to mills, unsure of outlook next year					
		Postage for Machine & Misc. Postage supplies	3,732	3,250	4,200	2,500	4,000
	Contractual Services - Other		187,139	204,012	241,020	164,305	214,930
	Materials & Supplies						
20 00 000 530095 0000	Concessions		233	238	240	-	100
20 00 000 530100 0000	Office Expense	Misc. Office Equipment or replacement of Office Equip.	6,057	6,767	9,000	6,000	9,000
20 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	135	167	800	-	800
20 00 000 530212 0000	Garden Plots	Offsets with revenue in 20-00-000-420212	275	-	1,000	-	2,200
20 00 000 530213 0000	Memorial Tree & Bench Program	Offsets with revenue in 20-00-000-420213	4,827	6,063	3,500	6,000	3,500
20 00 000 530250 0000	Uniforms		-	-	300	-	300
20 00 000 530450 0000	Video & Photography Expenses		305	903	900	895	954
20 00 000 530500 0000	Fuel & Oil-Vehicles		205	170	300	200	300
20 00 000 530900 0000	Misc. Supplies & Repairs		-	-	750	750	750
	Materials & Supplies		12,036	14,308	16,790	13,845	17,904
	Computer Soft/Hardware Equip.						
20 00 000 540550 0000	Software/Hardware Accessories		1,489	1,996	2,000	1,000	2,000
20 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	6,897	12,977	13,000	6,000	13,000
	Computer Soft/Hardware Equip.		8,387	14,973	15,000	7,000	15,000
	Other Equipment						
20 00 000 541100 0000	Office Equipment		948	1,332	1,500	-	1,500
20 00 000 541250 0000	Recreational Equipment	Misc Rec Equipment	2,247	5,708	12,000	6,828	7,500
	Other Equipment		3,196	7,040	13,500	6,828	9,000
	Employment Expenses						
20 00 000 565100 0000	Employee Health Insurance		125,984	123,780	175,000	160,000	200,000
20 00 000 565320 0000	FICA & Medicare Expense	2021 budget reflects potential impact with Minimum Wage Increase & Return of Seasonal Staffing	202,716	208,381	231,377	200,000	225,000
20 00 000 565325 0000	IMRF Expense	2020 Rate - 9.12%; 2021 Rate - 8.41% (7.7% decrease)	131,514	112,415	154,560	115,000	112,000
	Employment Expenses		460,214	444,576	560,937	475,000	537,000
	Utilities						
20 00 000 570100 0000	Electricity		22,185	16,648	25,000	15,000	23,500
20 00 000 570300 0000	Telephone/Internet - Service		28,302	20,292	25,000	24,000	24,000
20 00 000 570400 0000	Water & Sewer Fees		30,705	39,998	37,000	28,000	29,000
	Utilities		81,193	76,938	87,000	67,000	76,500
	Miscellaneous Expenses						
20 00 000 585100 0000	Commissioners' Expense	Granicus Fees, Meeting Expenses, Misc	4,113	4,329	6,100	6,100	6,100

			Actual History	Actual History	2020	2020	2021
Account Number	Description	Detail Description	2018	2019	Budget	Estimate	Budget
20 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	-	56	500	-	500
20 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	300	50	500	-	500
20 00 000 585175 0000	Advertising & Sponsorships	Offsets with 20-00-000-470250	8,911	16,918	14,000	118	3,000
20 00 000 585201 0000	Conference Expense - Staff		3,061	3,012	4,600	2,500	4,600
20 00 000 585202 0000	Continuing Education - Staff		671	155	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.	10,884	9,209	9,000	9,500	9,500
20 00 000 585270 0000	Employee Travel Reimbursement		1,804	1,716	2,600	1,500	2,600
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,646	2,065	2,000	1,750	2,000
20 00 000 585800 0000	Public Relations		655	803	750	750	750
20 00 000 585950 0000	Registration Processing Fees	Anticipate 25% reduction due to decreased registrations during Phase 4	154,350	164,189	170,536	93,468	127,902
20 00 000 585980 0000	Scholarship	Increased due to Fall Fete	32,666	33,140	34,000	15,000	50,000
20 00 000 585985 0000	Board/Employee Discount		7,973	6,512	8,000	4,000	8,000
20 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	-	3,313	6,000	3,000	6,000
Miscellaneous Expenses			227,034	245,465	261,086	138,186	223,952
Transfers Out							
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,400,000	1,200,000	1,215,000	500,000	500,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	66,978	72,688	93,455	93,455	60,000
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	10,000	10,000	10,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Parks Department - Chargebacks	28,530	32,657	35,595	15,662	26,696
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	58,000	68,000	68,000	68,000
Transfers Out			1,618,508	1,432,345	1,482,050	747,117	724,696
Expense Total			3,297,392	3,158,192	3,530,237	2,402,789	2,565,993
Revenue Total			1,967,023	2,071,267	2,076,746	1,803,718	2,016,757
Expense Total			3,297,392	3,158,192	3,530,237	2,402,789	2,565,993
00	Administration		(1,330,369)	(1,086,925)	(1,453,491)	(599,071)	(549,237)

2021 Budget Highlights

RECREATION FUND - PROGRAMS



- Due to the COVID-19 pandemic affecting many activities, programs are projected to end FY 2020 with a net surplus exceeding \$313,000, well short of the 2020 budgeted net surplus of approximately \$971,730. Fees for 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 2021 budget.
- A large portion of expenses in every program are the indirect expenses, reflected under the “miscellaneous” category of the budget. Over \$400,000 is budgeted as expenses in programs for 2021. 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 four areas including: Athletics, Art and Crafts, General Recreation, and Special Events. Highlights from various programs in the FY 2020 and FY 2021 budget include:
 - o The Athletics program area generates the largest net revenue within the Park District with projected net revenues of over \$255,000 in 2020. Over \$85,000 of net revenue is generated from the numerous Soccer programs, over \$34,000 of net revenue is generated from the Tennis programs, over \$30,000 of net revenue is generated from Youth Baseball and Girls Softball programs and over \$25,000 of net revenue is generated from Youth Basketball programs. The upcoming 2021 budget reflects new and expanded programs including: additional youth basketball leagues (including kindergarten) and instructional programs (including a boy’s academy component), and a new girls Lacrosse program. Participation numbers are expected to show growth in all sports including Youth Baseball, Girls Softball, Youth Basketball, Flag Football, House Soccer, Tennis and the various preschool sports as programs resume. Decreases are projected in Tackle Football, Boy’s Lacrosse and Rugby until those sports are allowed to resume competitive play. After successful execution of limited Glenbard West and Glenbard

2021 Budget Highlights

RECREATION FUND - PROGRAMS

South Summer Camps for high school athletes only in 2020, it is expected that camps for all ages will be offered once again in 2021 and net revenues are reflected accordingly. Net revenues from tournament/field rentals decreased in 2020 as all tournament rentals were cancelled. Dates for 2021 are currently reserved for the Demarini Invitational Softball Tournament and Seminole Sports Baseball Tournaments and appropriately budgeted.

- o The General Recreation program area typically has the second largest net revenue generated in the Park District with budgeted net revenue in excess of \$350,000 for 2020. Due to the COVID-19 pandemic, the FY 2020 projected revenue is significantly less than the proposed 2020 budget at \$54,000. The largest programs in this area are the Preschool education program, Adventure Time Before & After School program and Camp Caravan, all of which had significant changes in net revenue as a result of COVID-19 closures or 2019-2020 school year refunds totaling nearly \$100,000. The 2021 budget reflects revised planning for programs based on Restore Illinois Phase 4 guidelines, allowing for increased net revenue conservatively at \$202,000. This includes operating summer camps that were previously cancelled for FY 2020 including Positively Play, Turf and Surf (Cruisin' Adventure Camp 2021) and Kindergarten Kids Camp. After a successful implementation of alternate plans for Camp Caravan, Safety Village, Imagination Station and Preschool in 2020, it is expected that all camps, including Preschool camps, can be offered in 2021 and net revenues are exhibited as such. For FY 2021, dance and active adult programs will also be included with General Recreation.
- o The Arts and Crafts program area generates a modest net revenue in the Park District budget, generally at \$30,000-\$35,000 net revenue. The projected net revenue for FY 2020 of \$6,200 is a direct reflection of the many contractual programs cancelled for the spring/summer such as Bricks 4 Kidz, Music Together and various parent/tot classes, as well as popular Nature camps. Piano lessons, which continued throughout the pandemic closures and resumed in-person in the fall have contributed positively to this area, accounting for nearly half of the net revenue. The 2021 budget reflects new and expanded programs including Park District employee led theatre classes and early childhood enrichment programs.
- o Special Events have historically been some of the District's most popular activities and comprise the District's smallest budgets. Due to COVID-19, free community events such as Afternoon Festivities, Family Fun Night, Regatta, Movies and Concerts in the Parks, Pumpkin Flotilla Fest and Glow in the Park Lantern Walk which draw large crowds were cancelled for 2020. These events typically operate at a loss, which saved the District nearly \$9,000 in FY 2020. Pre-registered special events such as parent/child events, egg hunts and winter holiday/Santa events have been adapted to follow Restore Illinois Phase 4 guidelines for the fall/winter 2020 and will continue to do so into FY 2021. After successful implementation of these events in the fall 2020, it is expected these events can creatively be executed moving forward into the coming year.

2021 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: 150px;" type="text"/>	<input style="width: 80px;" type="text"/>	\$ -

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

PROGRAM REVENUE	TOTAL
4.00% <input style="width: 150px;" 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: 150px;" type="text"/>	<input style="width: 80px;" type="text"/>	\$ -

J. TOTAL OTHER INDIRECT COSTS (D THROUGH I)

\$ -

TOTAL INDIRECT COSTS (C & J)	\$0.00
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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 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20	21	000	425100	1101	Adult Softball	5,850	4,200	5,850	-	4,200	
20	21	000	515500	1101	Adult Softball	(784)	(1,104)	(870)	-	(522)	
20	21	000	525500	1101	Adult Softball	(2,291)	(1,885)	(2,369)	(35)	(1,789)	
20	21	000	535500	1101	Adult Softball	(180)	(180)	(580)	-	(160)	
20	21	000	595500	1101	Adult Softball	(1,292)	(750)	(806)	-	(714)	
1101 Total							1,303	281	1,225	(35)	1,015
20	21	000	425100	1102	Adult Fall Softball	2,600	2,730	3,900	-	3,900	
20	21	000	515500	1102	Adult Fall Softball	(386)	-	(957)	-	(522)	
20	21	000	525500	1102	Adult Fall Softball	(1,023)	(965)	(1,501)	(35)	(1,789)	
20	21	000	535500	1102	Adult Fall Softball	(180)	(180)	(180)	-	(160)	
20	21	000	595500	1102	Adult Fall Softball	(604)	(600)	(607)	-	(663)	
1102 Total							407	986	655	(35)	766
20	21	000	425100	1111	Girl's Softball	80,573	72,842	67,080	40,822	66,900	
20	21	000	515500	1111	Girl's Softball	(813)	(688)	(2,500)	-	(2,500)	
20	21	000	525500	1111	Girl's Softball	(14,190)	(16,365)	(12,605)	(2,500)	(12,605)	
20	21	000	535500	1111	Girl's Softball	(30,469)	(22,972)	(21,316)	(30,000)	(21,026)	
20	21	000	595500	1111	Girl's Softball	(14,563)	(15,555)	(13,889)	(3,799)	(14,049)	
1111 Total							20,539	17,263	16,770	4,523	16,720
20	21	000	425100	1112	Girl's Traveling Softball	76,191	74,710	53,700	26,409	54,000	
20	21	000	515500	1112	Girl's Traveling Softball	(952)	-	(1,500)	-	(1,500)	
20	21	000	525500	1112	Girl's Traveling Softball	(46,318)	(47,484)	(28,630)	(18,000)	(28,843)	
20	21	000	535500	1112	Girl's Traveling Softball	(3,916)	(2,759)	(3,300)	(600)	(3,300)	
20	21	000	595500	1112	Girl's Traveling Softball	(6,478)	(7,201)	(6,845)	(2,637)	(7,020)	
1112 Total							18,527	17,266	13,425	5,172	13,337
20	21	000	425100	1113	Girl's Softball Tournament	17,678	22,824	23,400	650	23,400	
20	21	000	515500	1113	Girl's Softball Tournament	(3,840)	(3,031)	(3,600)	-	(3,600)	
20	21	000	525500	1113	Girl's Softball Tournament	(3,739)	(12,412)	(9,027)	(516)	(9,027)	
20	21	000	535500	1113	Girl's Softball Tournament	(4,067)	(1,276)	(5,943)	-	(5,943)	
20	21	000	595500	1113	Girl's Softball Tournament	(6,031)	(6,105)	(4,830)	(134)	(4,830)	
1113 Total							-	0	-	-	-
20	21	000	425100	1115	Pitching Clinic	3,497	3,765	4,320	3,110	4,320	
20	21	000	515500	1115	Pitching Clinic	(1,264)	(2,464)	(3,024)	(2,177)	(2,177)	
20	21	000	595500	1115	Pitching Clinic	(460)	(631)	(607)	(403)	(607)	
1115 Total							1,773	670	689	530	1,536
20	21	000	425100	1116	GEGSA Fundraising	4,171	4,566	55,000	33	5,000	
20	21	000	525500	1116	GEGSA Fundraising	(2,000)	(1,750)	(12,500)	(33)	(2,500)	
20	21	000	535500	1116	GEGSA Fundraising	(2,171)	(2,816)	(42,500)	-	(2,500)	
1116 Total							-	-	-	-	-
20	21	000	425100	1120	House Soccer	134,863	138,933	141,225	62,045	141,225	
20	21	000	515500	1120	House Soccer	(1,616)	(1,412)	(1,200)	(2,000)	(1,800)	
20	21	000	525500	1120	House Soccer	(21,033)	(16,844)	(17,944)	(23,000)	(17,944)	
20	21	000	535500	1120	House Soccer	(35,459)	(39,323)	(41,400)	(13,321)	(34,200)	
20	21	000	595500	1120	House Soccer	(25,247)	(26,957)	(27,305)	(11,996)	(27,305)	
1120 Total							51,509	54,397	53,376	11,728	59,976
20	21	000	425100	1121	Indoor Soccer Leagues	94,584	50,852	-	2,720	6,000	
20	21	000	515500	1121	Indoor Soccer Leagues	(3,384)	(2,395)	-	(324)	(300)	
20	21	000	525500	1121	Indoor Soccer Leagues	(61,963)	(45,327)	-	(2,380)	(3,600)	
20	21	000	535500	1121	Indoor Soccer Leagues	(781)	(449)	-	(25)	(50)	
1121 Total							28,456	2,681	-	(9)	2,050
20	21	000	425100	1123	Midwest FC Travel Soccer	3,570	97,118	112,800	41,535	87,900	
20	21	000	525500	1123	Midwest FC Travel Soccer	(22,812)	(68,733)	(62,853)	(35,125)	(54,611)	
20	21	000	535500	1123	Midwest FC Travel Soccer	(1,603)	(8,605)	(9,000)	(244)	(9,000)	
20	21	000	595500	1123	Midwest FC Travel Soccer	-	(2,836)	(7,872)	(2,000)	(2,637)	
1123 Total							(20,846)	16,943	33,075	4,166	21,652
20	21	000	425100	1124	Lakers Academy	7,625	9,670	13,120	6,075	13,120	
20	21	000	525500	1124	Lakers Academy	(3,725)	(6,190)	(9,232)	(2,580)	(9,232)	
20	21	000	535500	1124	Lakers Academy	-	(2,040)	(500)	-	(500)	
20	21	000	595500	1124	Lakers Academy	-	-	(1,445)	(500)	(1,445)	
1124 Total							3,900	1,440	1,943	2,995	1,943



Account Number		Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20 21 000 425100	1125	Lakers Soccer Tournament	70,587	29,304	100,750	-	89,075
20 21 000 515500	1125	Lakers Soccer Tournament	(1,507)	(83)	(2,880)	-	(2,880)
20 21 000 525500	1125	Lakers Soccer Tournament	(39,561)	(5,244)	(73,022)	(417)	(53,550)
20 21 000 535500	1125	Lakers Soccer Tournament	(17,594)	(30,019)	(13,250)	-	(9,250)
20 21 000 595500	1125	Lakers Soccer Tournament	(11,924)	(6,112)	(11,598)	-	(11,598)
1125 Total			-	(12,153)	1	(417)	11,797
20 21 000 425100	1126	Future Pros	35,729	41,460	51,120	25,249	38,045
20 21 000 525500	1126	Future Pros	(24,256)	(26,243)	(35,784)	(15,085)	(26,632)
20 21 000 595500	1126	Future Pros	(6,401)	(6,500)	(7,529)	(3,500)	(5,706)
1126 Total			5,071	8,717	7,807	6,664	5,708
20 21 000 425100	1127	GE Lakers Futbol Club	346,400	339,586	413,225	228,000	344,375
20 21 000 515500	1127	GE Lakers Futbol Club	(1,630)	(1,413)	(3,000)	(1,000)	(3,000)
20 21 000 525500	1127	GE Lakers Futbol Club	(260,568)	(274,914)	(294,793)	(151,188)	(241,937)
20 21 000 535500	1127	GE Lakers Futbol Club	(11,210)	(22,857)	(20,600)	(720)	(20,600)
20 21 000 595500	1127	GE Lakers Futbol Club	(22,758)	(17,858)	(21,834)	(11,400)	(17,219)
1127 Total			50,233	22,543	72,998	63,692	61,619
20 21 000 425100	1130	Tournament	41,411	25,555	25,000	5,000	25,000
20 21 000 515500	1130	Tournament	(6,600)	(3,651)	(3,500)	-	(3,500)
20 21 000 525500	1130	Tournament	(3,338)	(2,610)	(2,500)	-	(2,500)
20 21 000 535500	1130	Tournament	(9,294)	(4,844)	(5,000)	-	(5,000)
1130 Total			22,179	14,450	14,000	5,000	14,000
20 21 000 425100	1140	Men's Basketball	14,429	12,650	16,925	9,944	16,925
20 21 000 515500	1140	Men's Basketball	(2,265)	(1,336)	(2,465)	(1,727)	(2,465)
20 21 000 525500	1140	Men's Basketball	(7,150)	(6,270)	(7,539)	(6,554)	(7,539)
20 21 000 535500	1140	Men's Basketball	(260)	-	(100)	-	-
20 21 000 595500	1140	Men's Basketball	(3,124)	(2,047)	(2,481)	(1,491)	(2,481)
1140 Total			1,629	2,998	4,340	172	4,440
20 21 000 425100	1141	Youth Basketball	92,420	99,454	107,550	112,345	137,250
20 21 000 515500	1141	Youth Basketball	(11,929)	(11,839)	(12,000)	(21,858)	(14,000)
20 21 000 525500	1141	Youth Basketball	(18,352)	(24,700)	(21,440)	(25,000)	(24,840)
20 21 000 535500	1141	Youth Basketball	(12,144)	(17,059)	(17,130)	(18,759)	(23,200)
20 21 000 595500	1141	Youth Basketball	(17,665)	(17,858)	(19,095)	(22,382)	(26,077)
1141 Total			32,330	27,999	37,885	24,346	49,133
20 21 000 425100	1143	Champions Basketball	10,266	8,133	13,120	6,820	9,400
20 21 000 525500	1143	Champions Basketball	(6,590)	(5,418)	(9,184)	(4,704)	(6,580)
20 21 000 595500	1143	Champions Basketball	(950)	(968)	(1,787)	(1,023)	(940)
1143 Total			2,726	1,747	2,149	1,093	1,880
20 21 000 425100	1144	Basketball Camps	19,625	19,627	21,000	-	14,000
20 21 000 515500	1144	Basketball Camps	(12,369)	(12,109)	(11,885)	-	(7,923)
20 21 000 535500	1144	Basketball Camps	(563)	(963)	(1,750)	-	(1,167)
20 21 000 595500	1144	Basketball Camps	(1,517)	(2,115)	(1,934)	-	(1,289)
1144 Total			5,177	4,440	5,431	-	3,621
20 21 000 425100	1145	GBW Summer Camps	187,462	182,365	190,000	42,270	125,000
20 21 000 515500	1145	GBW Summer Camps	(113,525)	(119,834)	(125,000)	-	-
20 21 000 525500	1145	GBW Summer Camps	(37,545)	(31,420)	(30,500)	(34,930)	(106,250)
20 21 000 535500	1145	GBW Summer Camps	(6,279)	(2,303)	(6,000)	-	-
20 21 000 595500	1145	GBW Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
1145 Total			29,113	27,809	27,500	6,340	17,750
20 21 000 425100	1146	GBS Summer Camps	79,219	82,426	85,000	9,720	55,250
20 21 000 515500	1146	GBS Summer Camps	(49,448)	(43,894)	(50,000)	-	-
20 21 000 525500	1146	GBS Summer Camps	(14,587)	(20,246)	(17,250)	(7,652)	(46,963)
20 21 000 535500	1146	GBS Summer Camps	(2,402)	(2,787)	(5,000)	-	-
20 21 000 595500	1146	GBS Summer Camps	(1,000)	(1,000)	(1,000)	(610)	(1,000)
1146 Total			11,783	14,499	11,750	1,458	7,287
20 21 000 425100	1148	Sports Clinics	6,490	14,580	14,440	6,835	16,740
20 21 000 525500	1148	Sports Clinics	(4,597)	(9,540)	(10,485)	(4,299)	(11,718)
20 21 000 595500	1148	Sports Clinics	-	(478)	(896)	(410)	(1,004)
1148 Total			1,894	4,562	3,059	2,127	4,018
20 21 000 425100	1149	Golden Eagle Cheer Fundraising	1,071	780	12,500	-	3,900
20 21 000 525500	1149	Golden Eagle Cheer Fundraising	-	-	-	-	(3,900)
20 21 000 535500	1149	Golden Eagle Cheer Fundraising	(1,071)	(780)	(12,500)	-	-
1149 Total			-	-	-	-	-
20 21 000 425100	1155	Fencing	3,425	5,275	4,025	2,042	2,645
20 21 000 525500	1155	Fencing	(2,766)	(3,381)	(2,818)	(400)	(1,691)
20 21 000 595500	1155	Fencing	(429)	(521)	(926)	(926)	(609)
1155 Total			231	1,373	281	716	346



Account Number		Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20	21 000 425100	1160 Football Fundraising	900	1,220	7,500	1,374	2,500
20	21 000 535500	1160 Football Fundraising	(900)	(1,070)	(7,500)	(1,374)	(2,500)
		1160 Total	-	150	-	-	-
20	21 000 425100	1161 Football Youth Tackle	63,555	81,034	93,250	11,334	12,500
20	21 000 525500	1161 Football Youth Tackle	(13,529)	(14,607)	(11,935)	(4,059)	(1,625)
20	21 000 535500	1161 Football Youth Tackle	(17,337)	(34,004)	(46,269)	(6,343)	(6,250)
20	21 000 595500	1161 Football Youth Tackle	(14,491)	(10,486)	(11,734)	(319)	(1,625)
		1161 Total	18,199	21,937	23,312	613	3,000
20	21 000 425100	1163 Golden Eagles Concession	1,053	4,093	2,500	-	-
20	21 000 525500	1163 Golden Eagles Concession	(233)	(238)	(250)	-	-
20	21 000 535500	1163 Golden Eagles Concession	(820)	(18)	(2,250)	-	-
		1163 Total	-	3,837	-	-	-
20	21 000 425100	1165 Athletics Fundraising	-	-	-	10,000	5,000
20	21 000 525500	1165 Athletics Fundraising	-	-	-	(10,000)	(5,000)
		1165 Total	-	-	-	-	-
20	21 000 425100	1170 Youth Gymnastics	136,368	129,474	127,000	60,400	76,840
20	21 000 515500	1170 Youth Gymnastics	(54,436)	(53,770)	(52,500)	(24,000)	(39,000)
20	21 000 525500	1170 Youth Gymnastics	(719)	(3,040)	(3,500)	(1,411)	(2,700)
20	21 000 535500	1170 Youth Gymnastics	(6,831)	(6,765)	(5,500)	(3,600)	(2,500)
20	21 000 595500	1170 Youth Gymnastics	(21,568)	(21,141)	(22,301)	(10,872)	(13,447)
		1170 Total	52,814	44,757	43,199	20,517	19,193
20	21 000 425100	1171 Girl's Field Hockey	49,965	41,081	35,490	19,500	26,880
20	21 000 515500	1171 Girl's Field Hockey	(15,968)	(14,706)	(11,260)	(5,200)	(8,135)
20	21 000 525500	1171 Girl's Field Hockey	(3,070)	(1,191)	(1,850)	(200)	(950)
20	21 000 535500	1171 Girl's Field Hockey	(3,534)	(1,135)	(2,145)	(300)	(1,110)
20	21 000 595500	1171 Girl's Field Hockey	(16,416)	(15,458)	(14,447)	(7,800)	(10,080)
		1171 Total	10,977	8,592	5,788	6,000	6,605
20	21 000 425100	1172 Boy's Lacrosse	94,761	102,796	93,670	39,827	32,075
20	21 000 515500	1172 Boy's Lacrosse	(13,302)	(10,200)	(12,810)	(2,130)	(12,360)
20	21 000 525500	1172 Boy's Lacrosse	(23,802)	(29,054)	(22,325)	(2,532)	(2,825)
20	21 000 535500	1172 Boy's Lacrosse	(24,069)	(25,450)	(22,380)	(27,325)	(3,600)
20	21 000 595500	1172 Boy's Lacrosse	(9,090)	(11,240)	(13,843)	(2,625)	(4,812)
		1172 Total	24,498	26,852	22,312	5,215	8,478
20	21 000 425100	1173 Boy's Lacrosse Fundraising	1,169	1,291	15,500	5,714	8,200
20	21 000 525500	1173 Boy's Lacrosse Fundraising	-	-	(14,500)	(1,598)	(8,200)
20	21 000 535500	1173 Boy's Lacrosse Fundraising	(1,169)	(1,291)	(1,000)	(4,116)	-
		1173 Total	-	-	-	-	-
20	21 000 425100	1174 Girl's Lacrosse	10,190	10,640	9,880	10	9,400
20	21 000 525500	1174 Girl's Lacrosse	(7,800)	(8,539)	(7,410)	-	(6,580)
20	21 000 595500	1174 Girl's Lacrosse	(956)	(908)	(973)	-	(974)
		1174 Total	1,434	1,193	1,497	10	1,846
20	21 000 425100	1176 British Challenger Soccer	9,555	8,215	11,780	1,225	8,290
20	21 000 525500	1176 British Challenger Soccer	(10,017)	(5,894)	(8,246)	(850)	(5,803)
20	21 000 595500	1176 British Challenger Soccer	(601)	(601)	(897)	(122)	(663)
		1176 Total	(1,063)	1,720	2,637	253	1,824
20	21 000 425100	1181 Clay Court Tennis	1,420	1,445	1,650	1,940	1,650
20	21 000 535500	1181 Clay Court Tennis	(135)	(210)	(600)	(785)	(850)
20	21 000 595500	1181 Clay Court Tennis	(600)	(529)	(409)	(485)	(409)
		1181 Total	685	706	641	670	391
20	21 000 425100	1182 Tennis Lessons	75,636	101,354	90,000	92,975	91,850
20	21 000 515500	1182 Tennis Lessons	(58,580)	(74,395)	(64,000)	(48,215)	(65,000)
20	21 000 535500	1182 Tennis Lessons	(5,816)	(5,693)	(5,500)	(4,473)	(6,000)
20	21 000 595500	1182 Tennis Lessons	(5,153)	(6,166)	(6,231)	(5,578)	(5,511)
		1182 Total	6,087	15,100	14,269	34,709	15,339
20	21 000 525500	1195 Teen Events & Trips	(480)	(680)	(680)	-	-
		1195 Total	(480)	(680)	(680)	-	-
20	21 000 425100	1201 Freedom 4	21,821	20,654	24,000	49	19,000
20	21 000 525500	1201 Freedom 4	(4,039)	(3,256)	(3,400)	-	(3,400)
20	21 000 535500	1201 Freedom 4	(7,979)	(8,687)	(8,400)	-	(6,500)
20	21 000 595500	1201 Freedom 4	(2,264)	(2,400)	(2,400)	-	(2,000)
		1201 Total	7,538	6,312	9,800	49	7,100
20	21 000 425100	1211 Ice Skating Lessons	33,054	28,736	31,700	16,869	24,360
20	21 000 525500	1211 Ice Skating Lessons	(24,456)	(14,362)	(26,360)	(17,944)	(19,528)
20	21 000 595500	1211 Ice Skating Lessons	(1,912)	(2,212)	(3,088)	(1,687)	(1,706)
		1211 Total	6,686	12,161	2,252	(2,762)	3,126



Account Number	Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20 21 000 425100 1222	Lightning Running Club	4,255	4,216	3,730	3,500	3,685
20 21 000 515500 1222	Lightning Running Club	-	(115)	(125)	-	-
20 21 000 525500 1222	Lightning Running Club	(1,014)	(1,016)	(892)	-	(492)
20 21 000 535500 1222	Lightning Running Club	(988)	(1,019)	(1,051)	(875)	(1,250)
20 21 000 595500 1222	Lightning Running Club	(768)	(742)	(734)	(658)	(645)
	1222 Total	1,485	1,325	928	1,967	1,298
20 21 000 425100 1230	Power/Co Rec Volleyball	29,149	32,715	26,460	12,250	24,790
20 21 000 515500 1230	Power/Co Rec Volleyball	(677)	(901)	(674)	-	(325)
20 21 000 525500 1230	Power/Co Rec Volleyball	(14,429)	(15,855)	(14,122)	(9,250)	(13,770)
20 21 000 535500 1230	Power/Co Rec Volleyball	(1,457)	(1,593)	(1,375)	(1,565)	(1,470)
20 21 000 595500 1230	Power/Co Rec Volleyball	(2,118)	(3,759)	(4,366)	(1,960)	(2,851)
	1230 Total	10,468	10,607	5,923	(525)	6,374
20 21 000 425100 1232	Baseball House League	168,211	146,963	158,595	69,756	162,800
20 21 000 525500 1232	Baseball House League	(29,322)	(36,909)	(32,692)	(10,000)	(32,692)
20 21 000 535500 1232	Baseball House League	(62,707)	(51,015)	(51,839)	(32,000)	(53,548)
20 21 000 595500 1232	Baseball House League	(34,054)	(38,124)	(34,415)	(12,756)	(35,816)
	1232 Total	42,129	20,915	39,649	15,000	40,744
20 21 000 425100 1233	Baseball Travel League	114,680	122,689	151,800	46,551	140,400
20 21 000 515500 1233	Baseball Travel League	-	-	-	(2,550)	-
20 21 000 525500 1233	Baseball Travel League	(58,531)	(56,063)	(95,899)	(30,000)	(89,317)
20 21 000 535500 1233	Baseball Travel League	(4,869)	(4,236)	(2,255)	(3,154)	(2,255)
20 21 000 595500 1233	Baseball Travel League	(15,163)	(14,416)	(15,686)	(3,172)	(14,040)
	1233 Total	36,116	47,975	37,960	7,675	34,788
20 21 000 425100 1234	Baseball Fundraising	6,184	40,681	20,500	11,200	15,000
20 21 000 525500 1234	Baseball Fundraising	(3,650)	-	(7,500)	(11,200)	(7,500)
20 21 000 535500 1234	Baseball Fundraising	(2,533)	(40,680)	(13,000)	-	(7,500)
	1234 Total	-	1	-	-	-
20 21 000 425100 1235	Baseball Tournament	12,851	15,100	21,000	1,676	21,000
20 21 000 525500 1235	Baseball Tournament	(5,985)	(8,350)	(11,895)	(350)	(11,895)
20 21 000 535500 1235	Baseball Tournament	(2,803)	(2,625)	(5,410)	(1,326)	(5,410)
20 21 000 595500 1235	Baseball Tournament	(4,063)	(4,125)	(3,695)	-	(3,695)
	1235 Total	-	-	-	-	-
20 21 000 425100 1236	Baseball Concessions	11,480	12,425	10,000	107	-
20 21 000 515500 1236	Baseball Concessions	(2,974)	(4,368)	(4,000)	-	-
20 21 000 525500 1236	Baseball Concessions	(402)	(407)	(1,000)	(107)	-
20 21 000 535500 1236	Baseball Concessions	(8,104)	(7,650)	(5,000)	-	-
	1236 Total	-	-	-	-	-
20 21 000 425100 1241	Golden Eagles Cheerleading	55,232	54,815	40,000	17,668	19,180
20 21 000 525500 1241	Golden Eagles Cheerleading	(18,410)	(20,350)	(6,476)	(5,300)	(6,910)
20 21 000 535500 1241	Golden Eagles Cheerleading	(24,366)	(19,356)	(18,380)	(5,200)	(5,215)
20 21 000 595500 1241	Golden Eagles Cheerleading	(4,684)	(5,983)	(6,368)	(2,827)	(2,094)
	1241 Total	7,772	9,127	8,776	4,341	4,961
20 21 000 425100 1259	Fishing Derby	515	4,295	450	-	-
20 21 000 535500 1259	Fishing Derby	(317)	(1,107)	(182)	-	-
20 21 000 595500 1259	Fishing Derby	(156)	(157)	(172)	-	-
	1259 Total	42	3,031	96	-	-
20 21 000 425100 1261	All-Star Sports	117,784	133,243	110,084	55,000	57,330
20 21 000 525500 1261	All-Star Sports	(67,180)	(77,187)	(56,513)	(34,500)	(35,784)
20 21 000 595500 1261	All-Star Sports	(23,087)	(23,184)	(24,785)	(9,570)	(9,976)
	1261 Total	27,517	32,872	28,786	10,930	11,570
20 21 000 425100 1275	Illinois Shotokan Karate	51,574	49,054	42,866	16,327	12,538
20 21 000 525500 1275	Illinois Shotokan Karate	(38,557)	(37,271)	(32,150)	(10,992)	(9,404)
20 21 000 595500 1275	Illinois Shotokan Karate	(4,251)	(4,286)	(5,262)	(2,041)	(1,096)
	1275 Total	8,766	7,497	5,454	3,294	2,039
20 21 000 425100 1278	White Sox Clinics/Camps	18,430	17,080	9,463	6,827	6,360
20 21 000 515500 1278	White Sox Clinics/Camps	-	-	-	(1,136)	(4,770)
20 21 000 525500 1278	White Sox Clinics/Camps	(12,594)	(12,523)	(7,097)	(578)	-
20 21 000 595500 1278	White Sox Clinics/Camps	-	(1,077)	(1,127)	(546)	(535)
	1278 Total	5,836	3,479	1,239	4,567	1,055
20 21 000 425100 1280	Rugby	20,704	26,345	22,875	12,524	10,000
20 21 000 525500 1280	Rugby	(4,424)	(8,126)	(4,422)	(4,961)	(2,400)
20 21 000 535500 1280	Rugby	(8,239)	(7,688)	(8,000)	(5,656)	(3,000)
20 21 000 595500 1280	Rugby	(3,941)	(4,388)	(4,704)	(657)	(2,100)
	1280 Total	4,100	6,143	5,749	1,250	2,500



Account Number		Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20	21 000 425100	1281 Rugby Sponsorship/Fundraising	919	3,496	5,000	2,403	2,500
20	21 000 525500	1281 Rugby Sponsorship/Fundraising	-	-	(2,500)	-	-
20	21 000 535500	1281 Rugby Sponsorship/Fundraising	(919)	(3,496)	(2,500)	(2,403)	(2,500)
		1281 Total	-	-	-	-	-
20	21 000 425100	1285 Skateboarding	2,794	4,144	3,422	-	2,483
20	21 000 525500	1285 Skateboarding	(2,100)	(5,341)	(2,400)	-	(1,470)
20	21 000 595500	1285 Skateboarding	(220)	(264)	(466)	-	(174)
		1285 Total	474	(1,461)	556	-	839
20	21 000 425100	1290 E-Sports	-	-	-	1,366	-
20	21 000 525500	1290 E-Sports	-	-	-	(77)	-
		1290 Total	-	-	-	1,289	-
		Grand Total	540,014	515,056	568,502	255,287	473,663

Program Summary Report

Arts & Crafts

Account Number					Description					Actual History	Actual History	2020	2020	2021
					2018	2019	Budget	Estimate	Budget					
20	22	000	425100	2301	Theatre/Foreign Language/Horse	11,205	9,543	10,500	6,748	9,543				
20	22	000	525500	2301	Theatre/Foreign Language/Horse	(8,390)	(7,639)	(6,200)	(5,061)	(7,149)				
20	22	000	595500	2301	Theatre/Foreign Language/Horse	(2,362)	(2,369)	(2,369)	(1,484)	(2,099)				
2301 Total					453	(465)	1,931	203	295					
20	22	000	425100	2310	Bowling/Magic/Manners	15,018	13,903	14,000	5,006	4,752				
20	22	000	515500	2310	Bowling/Magic/Manners	(2,672)	(2,711)	(2,600)	(2,426)	(1,809)				
20	22	000	525500	2310	Bowling/Magic/Manners	(8,984)	(7,247)	(6,000)	(1,203)	(1,740)				
20	22	000	595500	2310	Bowling/Magic/Manners	(560)	(1,079)	(1,079)	(400)	(380)				
2310 Total					2,802	2,865	4,321	977	823					
20	22	000	425100	2311	Early Childhood General	32,246	42,870	31,934	21,787	25,749				
20	22	000	515500	2311	Early Childhood General	(1,290)	(6,609)	(3,744)	(1,057)	-				
20	22	000	525500	2311	Early Childhood General	(25,400)	(20,134)	(11,610)	(13,743)	(12,560)				
20	22	000	535500	2311	Early Childhood General	(742)	(509)	(300)	-	-				
20	22	000	595500	2311	Early Childhood General	(3,474)	(3,549)	(4,367)	(3,540)	(4,377)				
2311 Total					1,340	12,069	11,913	3,447	8,812					
20	22	000	425100	2314	Cooking	21,449	25,550	24,000	5	10,060				
20	22	000	525500	2314	Cooking	(17,002)	(19,836)	(16,800)	-	(7,545)				
20	22	000	595500	2314	Cooking	(393)	(1,356)	(2,120)	-	(905)				
2314 Total					4,054	4,358	5,080	5	1,610					
20	22	000	425100	2315	Young Rembrandts	4,398	1,725	2,200	2,540	2,100				
20	22	000	525500	2315	Young Rembrandts	(2,955)	(1,205)	(1,430)	(1,905)	(1,580)				
20	22	000	595500	2315	Young Rembrandts	(1,131)	(1,105)	(474)	(474)	(441)				
2315 Total					312	(585)	296	161	79					
20	22	000	425100	2331	Kid Rock	10,216	10,443	10,500	4,407	4,800				
20	22	000	525500	2331	Kid Rock	(7,533)	(7,603)	(7,100)	(3,305)	(3,600)				
20	22	000	595500	2331	Kid Rock	(1,121)	(1,206)	(1,569)	(661)	(720)				
2331 Total					1,562	1,634	1,831	441	480					
20	22	000	425100	2350	Cool Science	10,143	1,935	3,000	2,115	2,079				
20	22	000	525500	2350	Cool Science	(7,758)	(896)	(1,600)	(1,532)	(1,540)				
20	22	000	595500	2350	Cool Science	(1,872)	(2,541)	(795)	(550)	(530)				
2350 Total					513	(1,502)	605	33	9					
20	22	000	425100	2351	Music & Movement	5,855	5,350	4,000	1,391	2,400				
20	22	000	525500	2351	Music & Movement	(4,067)	(3,681)	(2,350)	(1,042)	(1,800)				
20	22	000	595500	2351	Music & Movement	(836)	(936)	(946)	(334)	(576)				
2351 Total					952	733	704	15	24					
20	22	000	425100	2358	Glitzzy Girlz	2,143	1,325	2,100	198	870				
20	22	000	525500	2358	Glitzzy Girlz	(1,845)	(966)	(1,200)	(148)	(660)				
20	22	000	595500	2358	Glitzzy Girlz	(626)	(707)	(594)	(55)	(200)				
2358 Total					(329)	(348)	306	(5)	10					
20	22	000	425100	2362	Music Together	45,646	46,745	43,000	20,030	35,175				
20	22	000	525500	2362	Music Together	(33,541)	(34,874)	(31,500)	(15,022)	(26,325)				
20	22	000	595500	2362	Music Together	(3,089)	(3,863)	(3,813)	(1,802)	(3,166)				
2362 Total					9,016	8,008	7,687	3,206	5,684					
20	22	000	425100	2364	Adult General	5,656	7,892	5,000	2,489	3,780				
20	22	000	525500	2364	Adult General	(4,503)	(4,506)	(3,200)	(1,866)	(2,736)				
20	22	000	595500	2364	Adult General	(383)	(687)	(1,000)	(498)	(756)				
2364 Total					770	2,699	800	125	288					
20	22	000	425100	2370	Bricks 4 Kidz	19,378	21,215	22,000	11,973	12,492				
20	22	000	525500	2370	Bricks 4 Kidz	(15,693)	(16,755)	(15,400)	(8,979)	(9,342)				
20	22	000	595500	2370	Bricks 4 Kidz	(1,145)	(2,177)	(2,231)	(1,197)	(1,249)				
2370 Total					2,540	2,283	4,369	1,797	1,901					
20	22	000	425100	2375	Nature Programs	14,620	19,574	21,040	2,200	15,200				
20	22	000	515500	2375	Nature Programs	(8,408)	(10,534)	(10,272)	(310)	(7,657)				
20	22	000	525500	2375	Nature Programs	-	(700)	(1,200)	(500)	(1,000)				
20	22	000	535500	2375	Nature Programs	(1,601)	(1,854)	(2,000)	(700)	(1,500)				
20	22	000	595500	2375	Nature Programs	(1,683)	(2,523)	(4,823)	(4,823)	(3,496)				
2375 Total					2,928	3,964	2,745	(4,133)	1,547					
Grand Total					26,914	35,714	42,588	6,272	21,562					

Program Summary Report

General Recreation / Active Adults

Account Number					Description		Actual History	Actual History	2020	2020	2021
							2018	2019	Budget	Estimate	Budget
20	23	000	425100	3410	Fitness Classes	9,616	7,620	10,500	-	-	-
20	23	000	515500	3410	Fitness Classes	(4,740)	(3,916)	(4,500)	-	-	-
20	23	000	595500	3410	Fitness Classes	(3,500)	(3,500)	(3,500)	-	-	-
3410 Total						1,376	204	2,500	-	-	-
20	23	000	425100	3510	Dance	33,272	45,022	42,000	22,993	34,192	-
20	23	000	515500	3510	Dance	(13,500)	(17,161)	(17,000)	(10,608)	(19,760)	-
20	23	000	525500	3510	Dance	-	(14)	(100)	(521)	(100)	-
20	23	000	535500	3510	Dance	(373)	(80)	(500)	(74)	(200)	-
20	23	000	595500	3510	Dance	(7,098)	(6,382)	(6,805)	(3,678)	(4,716)	-
3510 Total						12,302	21,385	17,595	8,112	9,416	-
20	24	000	425100	4450	Safety Village	15,101	14,239	16,920	9,340	13,824	-
20	24	000	515500	4450	Safety Village	(5,397)	(6,815)	(6,612)	(4,761)	(6,222)	-
20	24	000	535500	4450	Safety Village	(433)	(628)	(600)	(215)	(500)	-
20	24	000	595500	4450	Safety Village	(5,156)	(5,216)	(5,226)	(2,500)	(4,147)	-
4450 Total						4,115	1,581	4,482	1,864	2,955	-
20	24	000	425100	4451	Positively Play	29,312	32,049	32,326	-	22,440	-
20	24	000	515500	4451	Positively Play	(11,832)	(10,384)	(12,669)	-	(12,639)	-
20	24	000	535500	4451	Positively Play	(1,211)	(749)	(1,040)	-	(680)	-
20	24	000	595500	4451	Positively Play	(7,275)	(7,375)	(6,802)	-	(4,712)	-
4451 Total						8,994	13,541	11,815	-	4,409	-
20	24	000	425100	4598	CDH Classes	6,587	7,798	7,500	3,100	6,000	-
20	24	000	515500	4598	CDH Classes	(1,893)	(1,811)	(1,607)	(500)	(1,607)	-
20	24	000	535500	4598	CDH Classes	(987)	(615)	(753)	(500)	(753)	-
20	24	000	595500	4598	CDH Classes	(2,051)	(2,089)	(2,054)	(1,388)	(1,620)	-
4598 Total						1,656	3,284	3,086	712	2,020	-
20	24	000	425100	4610	Preschool	461,613	436,469	474,846	265,000	381,922	-
20	24	000	515500	4610	Preschool	(231,537)	(217,762)	(217,674)	(144,880)	(221,180)	-
20	24	000	525500	4610	Preschool	(7,754)	(8,024)	(8,646)	(4,335)	(6,372)	-
20	24	000	535500	4610	Preschool	(29,890)	(26,731)	(19,800)	(11,075)	(12,550)	-
20	24	000	595500	4610	Preschool	(101,397)	(101,622)	(100,601)	(70,040)	(76,115)	-
4610 Total						91,035	82,329	128,125	34,670	65,705	-
20	24	000	425100	4612	Kindergarten Kids Camp	20,685	20,720	26,825	-	18,300	-
20	24	000	515500	4612	Kindergarten Kids Camp	(9,971)	(7,565)	(10,448)	-	(8,575)	-
20	24	000	535500	4612	Kindergarten Kids Camp	(702)	(652)	(769)	-	(721)	-
20	24	000	595500	4612	Kindergarten Kids Camp	(5,000)	(6,389)	(5,881)	-	(5,490)	-
4612 Total						5,012	6,114	9,727	-	3,514	-
20	24	000	425100	4625	Camp Caravan	162,754	153,449	149,000	40,884	82,180	-
20	24	000	515500	4625	Camp Caravan	(44,670)	(47,783)	(40,000)	(20,692)	(39,684)	-
20	24	000	525500	4625	Camp Caravan	(14,470)	(15,633)	(9,000)	(2,425)	(3,920)	-
20	24	000	535500	4625	Camp Caravan	(5,219)	(4,091)	(3,200)	(701)	(700)	-
20	24	000	595500	4625	Camp Caravan	(17,911)	(21,698)	(24,323)	(6,541)	(13,148)	-
4625 Total						80,484	64,244	72,477	10,525	24,728	-
20	24	000	425100	4626	Imagination Station	24,754	27,764	25,500	14,039	27,000	-
20	24	000	515500	4626	Imagination Station	(8,354)	(9,603)	(11,950)	(6,203)	(8,625)	-
20	24	000	525500	4626	Imagination Station	-	(194)	(200)	-	-	-
20	24	000	535500	4626	Imagination Station	(2,171)	(2,025)	(1,710)	(476)	(1,980)	-
20	24	000	595500	4626	Imagination Station	(3,397)	(3,446)	(4,037)	(2,100)	(4,320)	-
4626 Total						10,832	12,497	7,603	5,260	12,075	-
20	24	000	425100	4631	Turf & Surf	51,447	52,224	52,000	16,281	44,100	-
20	24	000	515500	4631	Turf & Surf	(23,190)	(21,400)	(21,000)	(5,663)	(20,010)	-
20	24	000	525500	4631	Turf & Surf	(6,141)	(8,370)	(6,000)	939	(3,380)	-
20	24	000	535500	4631	Turf & Surf	(3,500)	(3,077)	(2,500)	712	(1,000)	-
20	24	000	595500	4631	Turf & Surf	(3,056)	(4,484)	(5,605)	(1,791)	(4,851)	-
4631 Total						15,561	14,893	16,895	10,479	14,859	-
20	24	000	425100	4643	Adventure Time Before & After	182,683	197,071	207,136	28,000	169,722	-
20	24	000	515500	4643	Adventure Time Before & After	(65,245)	(71,046)	(74,134)	(39,835)	(73,920)	-
20	24	000	525500	4643	Adventure Time Before & After	(504)	(293)	(4,380)	(322)	(3,630)	-
20	24	000	535500	4643	Adventure Time Before & After	(4,079)	(2,776)	(4,500)	(1,000)	(4,500)	-
20	24	000	595500	4643	Adventure Time Before & After	(26,598)	(26,096)	(30,036)	(5,000)	(25,458)	-
4643 Total						86,257	96,860	94,086	(18,157)	62,214	-

Program Summary Report

General Recreation / Active Adults

Account Number					Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20	24	000	425100	4684	Gingerbread Class	1,007	970	1,050	768	768
20	24	000	535500	4684	Gingerbread Class	(316)	(48)	(600)	(450)	(450)
20	24	000	595500	4684	Gingerbread Class	(166)	(190)	(195)	(146)	(146)
4684 Total						525	732	255	172	172
20	24	000	425100	4697	Computer Workshop	4,865	2,082	3,200	2,844	3,096
20	24	000	525500	4697	Computer Workshop	(3,240)	(1,654)	(1,500)	(2,118)	(2,340)
20	24	000	595500	4697	Computer Workshop	(896)	(995)	(465)	(427)	(464)
4697 Total						729	(567)	1,235	299	292
20	25	000	425100	5702	One Day Trips	5,256	6,728	5,500	639	1,833
20	25	000	525500	5702	One Day Trips	(5,534)	(6,560)	(4,200)	(466)	(1,400)
20	25	000	595500	5702	One Day Trips	(1,727)	(655)	(793)	(90)	(264)
5702 Total						(2,005)	(487)	507	83	169
20	25	000	425100	5706	Adult Dance	4,927	5,414	3,800	2,778	3,000
20	25	000	525500	5706	Adult Dance	(3,360)	(3,572)	(2,000)	(2,083)	(2,220)
20	25	000	595500	5706	Adult Dance	(1,044)	(559)	(489)	(361)	(390)
5706 Total						523	1,283	1,311	334	390
20	25	000	425100	5728	Senior Luncheons	2,092	2,932	2,000	798	1,050
20	25	000	525500	5728	Senior Luncheons	(1,739)	(2,381)	(2,000)	(802)	(975)
20	25	000	535500	5728	Senior Luncheons	(773)	(1,601)	(500)	(200)	(125)
5728 Total						(420)	(1,050)	(500)	(204)	(50)
Grand Total						316,975	316,841	371,199	54,149	202,868

Program Summary Report

Special Events

Account Number						Description		Actual History	Actual History	2020	2020	2021
								2018	2019	Budget	Estimate	Budget
20	26	000	425100	6801	Community Events	5,057	4,384	12,425		170	6,625	
20	26	000	515500	6801	Community Events	(1,677)	(2,431)	(1,004)	(68)	(1,004)		
20	26	000	525500	6801	Community Events	(9,064)	(15,920)	(15,000)	-	(9,450)		
20	26	000	535500	6801	Community Events	(9,508)	451	(3,600)	(31)	(2,000)		
20	26	000	595500	6801	Community Events	(774)	(774)	(1,068)	-	(994)		
6801 Total						(15,966)	(14,290)	(8,247)	71	(6,823)		
20	26	000	425100	6808	Breakfast With Santa	3,270	3,702	3,200	1,560	1,560		
20	26	000	525500	6808	Breakfast With Santa	(2,098)	(1,028)	(2,000)	(850)	(850)		
20	26	000	535500	6808	Breakfast With Santa	(875)	(898)	(900)	(320)	(320)		
20	26	000	595500	6808	Breakfast With Santa	(328)	(376)	(784)	(390)	(390)		
6808 Total						(31)	1,400	(484)	-	-		
20	26	000	425100	6809	Dog Special Event	-	-	-	-	-		
20	26	000	525500	6809	Dog Special Event	(129)	-	(100)	-	-		
6809 Total						(129)	-	(100)	-	-		
20	26	000	425100	6812	July 4th Festivities	420	700	1,000	-	1,000		
20	26	000	525500	6812	July 4th Festivities	(5,925)	(6,420)	(6,420)	-	(6,420)		
20	26	000	595500	6812	July 4th Festivities	(88)	(146)	(44)	-	(44)		
6812 Total						(5,593)	(5,866)	(5,464)	-	(5,464)		
20	26	000	425100	6813	Boo Bash/TouchATruck/CandyCane	2,779	2,546	3,500	1,600	1,600		
20	26	000	525500	6813	Boo Bash/TouchATruck/CandyCane	(2,140)	(475)	(2,100)	-	(980)		
20	26	000	535500	6813	Boo Bash/TouchATruck/CandyCane	(2,734)	(1,099)	(2,000)	(900)	(900)		
20	26	000	595500	6813	Boo Bash/TouchATruck/CandyCane	(650)	(941)	(811)	(368)	(368)		
6813 Total						(2,744)	31	(1,411)	332	(648)		
20	26	000	425100	6816	Parent/Child Events	16,556	22,327	21,000	20,297	12,800		
20	26	000	525500	6816	Parent/Child Events	(5,150)	(16,508)	(15,000)	(18,344)	(9,270)		
20	26	000	535500	6816	Parent/Child Events	(6,979)	(3,078)	(6,000)	(2,272)	(1,950)		
20	26	000	595500	6816	Parent/Child Events	(910)	(1,167)	(2,160)	(2,030)	(1,280)		
6816 Total						3,517	1,574	(2,160)	(2,349)	300		
20	26	000	425100	6817	Dance Recital Costumes	6,223	8,190	8,000	8,436	4,550		
20	26	000	525500	6817	Dance Recital Costumes	-	-	-	(904)	-		
20	26	000	535500	6817	Dance Recital Costumes	(5,384)	(7,189)	(6,700)	(7,089)	(4,200)		
20	26	000	595500	6817	Dance Recital Costumes	(345)	(500)	(443)	(443)	(228)		
6817 Total						494	501	857	-	122		
20	26	000	425100	6820	Easter Extravaganza	2,073	3,461	3,000	-	1,850		
20	26	000	535500	6820	Easter Extravaganza	(1,198)	(2,446)	(1,530)	(1,797)	(820)		
20	26	000	595500	6820	Easter Extravaganza	(568)	(568)	(626)	-	(388)		
6820 Total						307	447	844	(1,797)	642		
20	26	000	425100	6824	Cardboard Boat Regatta	2,800	1,910	2,500	-	2,500		
20	26	000	525500	6824	Cardboard Boat Regatta	(1,810)	(1,000)	(1,000)	-	(1,000)		
20	26	000	535500	6824	Cardboard Boat Regatta	(1,260)	(725)	(800)	-	(800)		
6824 Total						(270)	185	700	-	700		
20	26	000	425100	6830	Santa Visits	3,025	3,145	3,375	2,500	3,150		
20	26	000	535500	6830	Santa Visits	(1,248)	(1,373)	(1,505)	(1,200)	(1,505)		
20	26	000	595500	6830	Santa Visits	(568)	(568)	(546)	(350)	(504)		
6830 Total						1,210	1,204	1,324	950	1,141		
20	26	000	425100	6835	Polar Express	11,782	12,065	12,120	2,500	2,960		
20	26	000	525500	6835	Polar Express	(3,973)	(3,563)	(3,210)	(1,200)	(1,220)		
20	26	000	535500	6835	Polar Express	(2,780)	(2,018)	(3,150)	(500)	(600)		
20	26	000	595500	6835	Polar Express	(2,273)	(2,273)	(2,783)	(300)	(592)		
6835 Total						2,756	4,211	2,977	500	548		
20	26	000	425100	6840	Kids 2 K	1,681	2,645	2,800	-	1,250		
20	26	000	525500	6840	Kids 2 K	(400)	-	(400)	-	(400)		
20	26	000	535500	6840	Kids 2 K	(1,019)	(1,574)	(1,500)	-	(700)		
20	26	000	595500	6840	Kids 2 K	(467)	(295)	(295)	-	(125)		
6840 Total						(204)	776	605	-	25		
20	26	000	525500	6845	Fall Fete	-	(34,046)	-	-	-		
6845 Total						-	(34,046)	-	-	-		
Grand Total						(16,654)	(43,874)	(10,559)	(2,293)	(9,457)		

				Actual History	Actual History	2020	2020	2021	
Account Number	Description			2018	2019	Budget	Estimate	Budget	
21	Athletic Programs								
	Program Fees								
20	21	000	425100 1101	Adult Softball	5,850	4,200	5,850	-	4,200
20	21	000	425100 1102	Adult Fall Softball	2,600	2,730	3,900	-	3,900
20	21	000	425100 1111	Girl's Softball	80,573	72,842	67,080	40,822	66,900
20	21	000	425100 1112	Girl's Traveling Softball	76,191	74,710	53,700	26,409	54,000
20	21	000	425100 1113	Girl's Softball Tournament	17,678	22,824	23,400	650	23,400
20	21	000	425100 1115	Pitching Clinic	3,497	3,765	4,320	3,110	4,320
20	21	000	425100 1116	GEGSA Fundraising	4,171	4,566	55,000	33	5,000
20	21	000	425100 1120	House Soccer	134,863	138,933	141,225	62,045	141,225
20	21	000	425100 1121	Indoor Soccer Leagues	94,584	50,852	-	2,720	6,000
20	21	000	425100 1123	Midwest FC Travel Soccer	3,570	97,118	112,800	41,535	87,900
20	21	000	425100 1124	Lakers Academy	7,625	9,670	13,120	6,075	13,120
20	21	000	425100 1125	Lakers Soccer Tournament	70,587	29,304	100,750	-	89,075
20	21	000	425100 1126	Future Pros	35,729	41,460	51,120	25,249	38,045
20	21	000	425100 1127	GE Lakers Futbol Club	346,400	339,586	413,225	228,000	344,375
20	21	000	425100 1130	Tournament	41,411	25,555	25,000	5,000	25,000
20	21	000	425100 1140	Men's Basketball	14,429	12,650	16,925	9,944	16,925
20	21	000	425100 1141	Youth Basketball	92,420	99,454	107,550	112,345	137,250
20	21	000	425100 1143	Champions Basketball	10,266	8,133	13,120	6,820	9,400
20	21	000	425100 1144	Basketball Camps	19,625	19,627	21,000	-	14,000
20	21	000	425100 1145	GBW Summer Camps	187,462	182,365	190,000	42,270	125,000
20	21	000	425100 1146	GBS Summer Camps	79,219	82,426	85,000	9,720	55,250
20	21	000	425100 1148	Sports Clinics	6,490	14,580	14,440	6,835	16,740
20	21	000	425100 1149	Golden Eagle Cheer Fundraising	1,071	780	12,500	-	3,900
20	21	000	425100 1155	Fencing	3,425	5,275	4,025	2,042	2,645
20	21	000	425100 1160	Football Fundraising	900	1,220	7,500	1,374	2,500
20	21	000	425100 1161	Football Youth Tackle	63,555	81,034	93,250	11,334	12,500
20	21	000	425100 1163	Golden Eagles Concession	1,053	4,093	2,500	-	-
20	21	000	425100 1165	Athletics Fundraising	-	-	-	10,000	5,000
20	21	000	425100 1170	Youth Gymnastics	136,368	129,474	127,000	60,400	76,840
20	21	000	425100 1171	Girl's Field Hockey	49,965	41,081	35,490	19,500	26,880
20	21	000	425100 1172	Boy's Lacrosse	94,761	102,796	93,670	39,827	32,075
20	21	000	425100 1173	Boy's Lacrosse Fundraising	1,169	1,291	15,500	5,714	8,200
20	21	000	425100 1174	Girl's Lacrosse	10,190	10,640	9,880	10	9,400
20	21	000	425100 1176	British Challenger Soccer	9,555	8,215	11,780	1,225	8,290
20	21	000	425100 1181	Clay Court Tennis	1,420	1,445	1,650	1,940	1,650
20	21	000	425100 1182	Tennis Lessons	75,636	101,354	90,000	92,975	91,850
20	21	000	425100 1201	Freedom 4	21,821	20,654	24,000	49	19,000
20	21	000	425100 1211	Ice Skating Lessons	33,054	28,736	31,700	16,869	24,360
20	21	000	425100 1222	Lightning Running Club	4,255	4,216	3,730	3,500	3,685
20	21	000	425100 1230	Power/Co Rec Volleyball	29,149	32,715	26,460	12,250	24,790
20	21	000	425100 1232	Baseball House League	168,211	146,963	158,595	69,756	162,800
20	21	000	425100 1233	Baseball Travel League	114,680	122,689	151,800	46,551	140,400
20	21	000	425100 1234	Baseball Fundraising	6,184	40,681	20,500	11,200	15,000
20	21	000	425100 1235	Baseball Tournament	12,851	15,100	21,000	1,676	21,000
20	21	000	425100 1236	Baseball Concessions	11,480	12,425	10,000	107	-
20	21	000	425100 1241	Golden Eagles Cheerleading	55,232	54,815	40,000	17,668	19,180
20	21	000	425100 1259	Fishing Derby	515	4,295	450	-	-

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
20 21 000 425100 1261	All-Star Sports		117,784	133,243	110,084	55,000	57,330
20 21 000 425100 1275	Illinois Shotokan Karate		51,574	49,054	42,866	16,327	12,538
20 21 000 425100 1278	White Sox Clinics/Camps		18,430	17,080	9,463	6,827	6,360
20 21 000 425100 1280	Rugby		20,704	26,345	22,875	12,524	10,000
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		919	3,496	5,000	2,403	2,500
20 21 000 425100 1285	Skateboarding		2,794	4,144	3,422	-	2,483
20 21 000 425100 1290	E-Sports		-	-	-	1,366	-
	Program Fees		2,453,941	2,542,697	2,705,215	1,149,995	2,084,181

Revenue Total

2,453,941	2,542,697	2,705,215	1,149,995	2,084,181
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Salaries & Wages - Programs

20 21 000 515500 1101	Adult Softball		784	1,104	870	-	522
20 21 000 515500 1102	Adult Fall Softball		386	-	957	-	522
20 21 000 515500 1111	Girl's Softball		813	688	2,500	-	2,500
20 21 000 515500 1112	Girl's Traveling Softball		952	-	1,500	-	1,500
20 21 000 515500 1113	Girl's Softball Tournament		3,840	3,031	3,600	-	3,600
20 21 000 515500 1115	Pitching Clinic		1,264	2,464	3,024	2,177	2,177
20 21 000 515500 1120	House Soccer		1,616	1,412	1,200	2,000	1,800
20 21 000 515500 1121	Indoor Soccer Leagues		3,384	2,395	-	324	300
20 21 000 515500 1125	Lakers Soccer Tournament		1,507	83	2,880	-	2,880
20 21 000 515500 1127	GE Lakers Futbol Club		1,630	1,413	3,000	1,000	3,000
20 21 000 515500 1130	Tournament		6,600	3,651	3,500	-	3,500
20 21 000 515500 1140	Men's Basketball		2,265	1,336	2,465	1,727	2,465
20 21 000 515500 1141	Youth Basketball		11,929	11,839	12,000	21,858	14,000
20 21 000 515500 1144	Basketball Camps		12,369	12,109	11,885	-	7,923
20 21 000 515500 1145	GBW Summer Camps		113,525	119,834	125,000	-	-
20 21 000 515500 1146	GBS Summer Camps		49,448	43,894	50,000	-	-
20 21 000 515500 1170	Youth Gymnastics		54,436	53,770	52,500	24,000	39,000
20 21 000 515500 1171	Girl's Field Hockey		15,968	14,706	11,260	5,200	8,135
20 21 000 515500 1172	Boy's Lacrosse		13,302	10,200	12,810	2,130	12,360
20 21 000 515500 1182	Tennis Lessons		58,580	74,395	64,000	48,215	65,000
20 21 000 515500 1222	Lightning Running Club		-	115	125	-	-
20 21 000 515500 1230	Power/Co Rec Volleyball		677	901	674	-	325
20 21 000 515500 1233	Baseball Travel League		-	-	-	2,550	-
20 21 000 515500 1236	Baseball Concessions		2,974	4,368	4,000	-	-
20 21 000 515500 1278	White Sox Clinics/Camps		-	-	-	1,136	4,770
	Salaries & Wages - Programs		358,250	363,706	369,750	112,317	176,279

Contractual Services- Programs

20 21 000 525500 1101	Adult Softball		2,291	1,885	2,369	35	1,789
20 21 000 525500 1102	Adult Fall Softball		1,023	965	1,501	35	1,789
20 21 000 525500 1111	Girl's Softball		14,190	16,365	12,605	2,500	12,605
20 21 000 525500 1112	Girl's Traveling Softball		46,318	47,484	28,630	18,000	28,843
20 21 000 525500 1113	Girl's Softball Tournament		3,739	12,412	9,027	516	9,027
20 21 000 525500 1116	GEGSA Fundraising		2,000	1,750	12,500	33	2,500
20 21 000 525500 1120	House Soccer		21,033	16,844	17,944	23,000	17,944
20 21 000 525500 1121	Indoor Soccer Leagues		61,963	45,327	-	2,380	3,600
20 21 000 525500 1123	Midwest FC Travel Soccer		22,812	68,733	62,853	35,125	54,611

				Actual History	Actual History	2020	2020	2021
Account Number	Description			2018	2019	Budget	Estimate	Budget
20 21 000 525500 1124	Lakers Academy			3,725	6,190	9,232	2,580	9,232
20 21 000 525500 1125	Lakers Soccer Tournament			39,561	5,244	73,022	417	53,550
20 21 000 525500 1126	Future Pros			24,256	26,243	35,784	15,085	26,632
20 21 000 525500 1127	GE Lakers Futbol Club			260,568	274,914	294,793	151,188	241,937
20 21 000 525500 1130	Tournament			3,338	2,610	2,500	-	2,500
20 21 000 525500 1140	Men's Basketball			7,150	6,270	7,539	6,554	7,539
20 21 000 525500 1141	Youth Basketball			18,352	24,700	21,440	25,000	24,840
20 21 000 525500 1143	Champions Basketball			6,590	5,418	9,184	4,704	6,580
20 21 000 525500 1145	GBW Summer Camps			37,545	31,420	30,500	34,930	106,250
20 21 000 525500 1146	GBS Summer Camps			14,587	20,246	17,250	7,652	46,963
20 21 000 525500 1148	Sports Clinics			4,597	9,540	10,485	4,299	11,718
20 21 000 525500 1149	Golden Eagle Cheer Fundraising			-	-	-	-	3,900
20 21 000 525500 1155	Fencing			2,766	3,381	2,818	400	1,691
20 21 000 525500 1161	Football Youth Tackle			13,529	14,607	11,935	4,059	1,625
20 21 000 525500 1163	Golden Eagles Concession			233	238	250	-	-
20 21 000 525500 1165	Athletics Fundraising			-	-	-	10,000	5,000
20 21 000 525500 1170	Youth Gymnastics			719	3,040	3,500	1,411	2,700
20 21 000 525500 1171	Girl's Field Hockey			3,070	1,191	1,850	200	950
20 21 000 525500 1172	Boy's Lacrosse			23,802	29,054	22,325	2,532	2,825
20 21 000 525500 1173	Boy's Lacrosse Fundraising			-	-	14,500	1,598	8,200
20 21 000 525500 1174	Girl's Lacrosse			7,800	8,539	7,410	-	6,580
20 21 000 525500 1176	British Challenger Soccer			10,017	5,894	8,246	850	5,803
20 21 000 525500 1195	Teen Events & Trips			480	680	680	-	-
20 21 000 525500 1201	Freedom 4			4,039	3,256	3,400	-	3,400
20 21 000 525500 1211	Ice Skating Lessons			24,456	14,362	26,360	17,944	19,528
20 21 000 525500 1222	Lightning Running Club			1,014	1,016	892	-	492
20 21 000 525500 1230	Power/Co Rec Volleyball			14,429	15,855	14,122	9,250	13,770
20 21 000 525500 1232	Baseball House League			29,322	36,909	32,692	10,000	32,692
20 21 000 525500 1233	Baseball Travel League			58,531	56,063	95,899	30,000	89,317
20 21 000 525500 1234	Baseball Fundraising			3,650	-	7,500	11,200	7,500
20 21 000 525500 1235	Baseball Tournament			5,985	8,350	11,895	350	11,895
20 21 000 525500 1236	Baseball Concessions			402	407	1,000	107	-
20 21 000 525500 1241	Golden Eagles Cheerleading			18,410	20,350	6,476	5,300	6,910
20 21 000 525500 1261	All-Star Sports			67,180	77,187	56,513	34,500	35,784
20 21 000 525500 1275	Illinois Shotokan Karate			38,557	37,271	32,150	10,992	9,404
20 21 000 525500 1278	White Sox Clinics/Camps			12,594	12,523	7,097	578	-
20 21 000 525500 1280	Rugby			4,424	8,126	4,422	4,961	2,400
20 21 000 525500 1281	Rugby Sponsorship/Fundraising			-	-	2,500	-	-
20 21 000 525500 1285	Skateboarding			2,100	5,341	2,400	-	1,470
20 21 000 525500 1290	E-Sports			-	-	-	77	-
Contractual Services- Programs				943,145	988,198	1,037,990	490,341	944,284

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Materials & Supplies -Programs							
20 21 000 535500 1101	Adult Softball		180	180	580	-	160
20 21 000 535500 1102	Adult Fall Softball		180	180	180	-	160
20 21 000 535500 1111	Girl's Softball		30,469	22,972	21,316	30,000	21,026
20 21 000 535500 1112	Girl's Traveling Softball		3,916	2,759	3,300	600	3,300
20 21 000 535500 1113	Girl's Softball Tournament		4,067	1,276	5,943	-	5,943
20 21 000 535500 1116	GE GSA Fundraising		2,171	2,816	42,500	-	2,500
20 21 000 535500 1120	House Soccer		35,459	39,323	41,400	13,321	34,200
20 21 000 535500 1121	Indoor Soccer Leagues		781	449	-	25	50
20 21 000 535500 1123	Midwest FC Travel Soccer		1,603	8,605	9,000	244	9,000
20 21 000 535500 1124	Lakers Academy		-	2,040	500	-	500
20 21 000 535500 1125	Lakers Soccer Tournament		17,594	30,019	13,250	-	9,250
20 21 000 535500 1127	GE Lakers Futbol Club		11,210	22,857	20,600	720	20,600
20 21 000 535500 1130	Tournament		9,294	4,844	5,000	-	5,000
20 21 000 535500 1140	Men's Basketball		260	-	100	-	-
20 21 000 535500 1141	Youth Basketball		12,144	17,059	17,130	18,759	23,200
20 21 000 535500 1144	Basketball Camps		563	963	1,750	-	1,167
20 21 000 535500 1145	GBW Summer Camps		6,279	2,303	6,000	-	-
20 21 000 535500 1146	GBS Summer Camps		2,402	2,787	5,000	-	-
20 21 000 535500 1149	Golden Eagle Cheer Fundraising		1,071	780	12,500	-	-
20 21 000 535500 1160	Football Fundraising		900	1,070	7,500	1,374	2,500
20 21 000 535500 1161	Football Youth Tackle		17,337	34,004	46,269	6,343	6,250
20 21 000 535500 1163	Golden Eagles Concession		820	18	2,250	-	-
20 21 000 535500 1170	Youth Gymnastics		6,831	6,765	5,500	3,600	2,500
20 21 000 535500 1171	Girl's Field Hockey		3,534	1,135	2,145	300	1,110
20 21 000 535500 1172	Boy's Lacrosse		24,069	25,450	22,380	27,325	3,600
20 21 000 535500 1173	Boy's Lacrosse Fundraising		1,169	1,291	1,000	4,116	-
20 21 000 535500 1181	Clay Court Tennis		135	210	600	785	850
20 21 000 535500 1182	Tennis Lessons		5,816	5,693	5,500	4,473	6,000
20 21 000 535500 1201	Freedom 4		7,979	8,687	8,400	-	6,500
20 21 000 535500 1222	Lightning Running Club		988	1,019	1,051	875	1,250
20 21 000 535500 1230	Power/Co Rec Volleyball		1,457	1,593	1,375	1,565	1,470
20 21 000 535500 1232	Baseball House League		62,707	51,015	51,839	32,000	53,548
20 21 000 535500 1233	Baseball Travel League		4,869	4,236	2,255	3,154	2,255
20 21 000 535500 1234	Baseball Fundraising		2,533	40,680	13,000	-	7,500
20 21 000 535500 1235	Baseball Tournament		2,803	2,625	5,410	1,326	5,410
20 21 000 535500 1236	Baseball Concessions		8,104	7,650	5,000	-	-
20 21 000 535500 1241	Golden Eagles Cheerleading		24,366	19,356	18,380	5,200	5,215
20 21 000 535500 1259	Fishing Derby		317	1,107	182	-	-
20 21 000 535500 1280	Rugby		8,239	7,688	8,000	5,656	3,000
20 21 000 535500 1281	Rugby Sponsorship/Fundraising		919	3,496	2,500	2,403	2,500
Materials & Supplies -Programs			325,534	386,999	416,585	164,164	247,514
Chargebacks & Indirect Expense							
20 21 000 595500 1101	Adult Softball		1,292	750	806	-	714
20 21 000 595500 1102	Adult Fall Softball		604	600	607	-	663
20 21 000 595500 1111	Girl's Softball		14,563	15,555	13,889	3,799	14,049
20 21 000 595500 1112	Girl's Traveling Softball		6,478	7,201	6,845	2,637	7,020
20 21 000 595500 1113	Girl's Softball Tournament		6,031	6,105	4,830	134	4,830

				Actual History	Actual History	2020	2020	2021
Account Number	Description			2018	2019	Budget	Estimate	Budget
20 21 000 595500 1115	Pitching Clinic			460	631	607	403	607
20 21 000 595500 1120	House Soccer			25,247	26,957	27,305	11,996	27,305
20 21 000 595500 1123	Midwest FC Travel Soccer			-	2,836	7,872	2,000	2,637
20 21 000 595500 1124	Lakers Academy			-	-	1,445	500	1,445
20 21 000 595500 1125	Lakers Soccer Tournament			11,924	6,112	11,598	-	11,598
20 21 000 595500 1126	Future Pros			6,401	6,500	7,529	3,500	5,706
20 21 000 595500 1127	GE Lakers Futbol Club			22,758	17,858	21,834	11,400	17,219
20 21 000 595500 1140	Men's Basketball			3,124	2,047	2,481	1,491	2,481
20 21 000 595500 1141	Youth Basketball			17,665	17,858	19,095	22,382	26,077
20 21 000 595500 1143	Champions Basketball			950	968	1,787	1,023	940
20 21 000 595500 1144	Basketball Camps			1,517	2,115	1,934	-	1,289
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	610	1,000
20 21 000 595500 1148	Sports Clinics			-	478	896	410	1,004
20 21 000 595500 1155	Fencing			429	521	926	926	609
20 21 000 595500 1161	Football Youth Tackle			14,491	10,486	11,734	319	1,625
20 21 000 595500 1170	Youth Gymnastics			21,568	21,141	22,301	10,872	13,447
20 21 000 595500 1171	Girl's Field Hockey			16,416	15,458	14,447	7,800	10,080
20 21 000 595500 1172	Boy's Lacrosse			9,090	11,240	13,843	2,625	4,812
20 21 000 595500 1174	Girl's Lacrosse			956	908	973	-	974
20 21 000 595500 1176	British Challenger Soccer			601	601	897	122	663
20 21 000 595500 1181	Clay Court Tennis			600	529	409	485	409
20 21 000 595500 1182	Tennis Lessons			5,153	6,166	6,231	5,578	5,511
20 21 000 595500 1201	Freedom 4			2,264	2,400	2,400	-	2,000
20 21 000 595500 1211	Ice Skating Lessons			1,912	2,212	3,088	1,687	1,706
20 21 000 595500 1222	Lightning Running Club			768	742	734	658	645
20 21 000 595500 1230	Power/Co Rec Volleyball			2,118	3,759	4,366	1,960	2,851
20 21 000 595500 1232	Baseball House League			34,054	38,124	34,415	12,756	35,816
20 21 000 595500 1233	Baseball Travel League			15,163	14,416	15,686	3,172	14,040
20 21 000 595500 1235	Baseball Tournament			4,063	4,125	3,695	-	3,695
20 21 000 595500 1241	Golden Eagles Cheerleading			4,684	5,983	6,368	2,827	2,094
20 21 000 595500 1259	Fishing Derby			156	157	172	-	-
20 21 000 595500 1261	All-Star Sports			23,087	23,184	24,785	9,570	9,976
20 21 000 595500 1275	Illinois Shotokan Karate			4,251	4,286	5,262	2,041	1,096
20 21 000 595500 1278	White Sox Clinics/Camps			-	1,077	1,127	546	535
20 21 000 595500 1280	Rugby			3,941	4,388	4,704	657	2,100
20 21 000 595500 1285	Skateboarding			220	264	466	-	174
	Chargebacks & Indirect Expense			286,999	288,738	312,388	127,886	242,442
Expense Total				1,913,928	2,027,641	2,136,713	894,708	1,610,519
Revenue Total				2,453,941	2,542,697	2,705,215	1,149,995	2,084,181
Expense Total				1,913,928	2,027,641	2,136,713	894,708	1,610,519
21	Athletic Programs			540,014	515,056	568,502	255,287	473,663

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
22		Arts & Crafts Programs					
		Program Fees					
20 22 000 425100 2301		Theatre/Foreign Language/Horse	11,205	9,543	10,500	6,748	9,543
20 22 000 425100 2310		Bowling/Magic/Manners	15,018	13,903	14,000	5,006	4,752
20 22 000 425100 2311		Early Childhood General	32,246	42,870	31,934	21,787	25,749
20 22 000 425100 2314		Cooking	21,449	25,550	24,000	5	10,060
20 22 000 425100 2315		Young Rembrandts	4,398	1,725	2,200	2,540	2,100
20 22 000 425100 2331		Kid Rock	10,216	10,443	10,500	4,407	4,800
20 22 000 425100 2350		Cool Science	10,143	1,935	3,000	2,115	2,079
20 22 000 425100 2351		Music & Movement	5,855	5,350	4,000	1,391	2,400
20 22 000 425100 2358		Glitzy Girlz	2,143	1,325	2,100	198	870
20 22 000 425100 2362		Music Together	45,646	46,745	43,000	20,030	35,175
20 22 000 425100 2364		Adult General	5,656	7,892	5,000	2,489	3,780
20 22 000 425100 2370		Bricks 4 Kidz	19,378	21,215	22,000	11,973	12,492
20 22 000 425100 2375		Nature Programs	14,620	19,574	21,040	2,200	15,200
		Program Fees	197,972	208,071	193,274	80,889	129,000
Revenue Total			197,972	208,071	193,274	80,889	129,000
		Salaries & Wages - Programs					
20 22 000 515500 2310		Bowling/Magic/Manners	2,672	2,711	2,600	2,426	1,809
20 22 000 515500 2311		Early Childhood General	1,290	6,609	3,744	1,057	-
20 22 000 515500 2375		Nature Programs	8,408	10,534	10,272	310	7,657
		Salaries & Wages - Programs	12,370	19,853	16,616	3,793	9,466
		Contractual Services- Programs					
20 22 000 525500 2301		Theatre/Foreign Language/Horse	8,390	7,639	6,200	5,061	7,149
20 22 000 525500 2310		Bowling/Magic/Manners	8,984	7,247	6,000	1,203	1,740
20 22 000 525500 2311		Early Childhood General	25,400	20,134	11,610	13,743	12,560
20 22 000 525500 2314		Cooking	17,002	19,836	16,800	-	7,545
20 22 000 525500 2315		Young Rembrandts	2,955	1,205	1,430	1,905	1,580
20 22 000 525500 2331		Kid Rock	7,533	7,603	7,100	3,305	3,600
20 22 000 525500 2350		Cool Science	7,758	896	1,600	1,532	1,540
20 22 000 525500 2351		Music & Movement	4,067	3,681	2,350	1,042	1,800
20 22 000 525500 2358		Glitzy Girlz	1,845	966	1,200	148	660
20 22 000 525500 2362		Music Together	33,541	34,874	31,500	15,022	26,325
20 22 000 525500 2364		Adult General	4,503	4,506	3,200	1,866	2,736
20 22 000 525500 2370		Bricks 4 Kidz	15,693	16,755	15,400	8,979	9,342
20 22 000 525500 2375		Nature Programs	-	700	1,200	500	1,000
		Contractual Services- Programs	137,671	126,042	105,590	54,306	77,577
		Materials & Supplies -Programs					
20 22 000 535500 2311		Early Childhood General	742	509	300	-	-
20 22 000 535500 2375		Nature Programs	1,601	1,854	2,000	700	1,500
		Materials & Supplies -Programs	2,343	2,363	2,300	700	1,500
		Chargebacks & Indirect Expense					
20 22 000 595500 2301		Theatre/Foreign Language/Horse	2,362	2,369	2,369	1,484	2,099

				Actual History	Actual History	2020	2020	2021
				2018	2019	Budget	Estimate	Budget
Account Number	Description	Detail Description						
20 22 000 595500 2310	Bowling/Magic/Manners			560	1,079	1,079	400	380
20 22 000 595500 2311	Early Childhood General			3,474	3,549	4,367	3,540	4,377
20 22 000 595500 2314	Cooking			393	1,356	2,120	-	905
20 22 000 595500 2315	Young Rembrandts			1,131	1,105	474	474	441
20 22 000 595500 2331	Kid Rock			1,121	1,206	1,569	661	720
20 22 000 595500 2350	Cool Science			1,872	2,541	795	550	530
20 22 000 595500 2351	Music & Movement			836	936	946	334	576
20 22 000 595500 2358	Glitzy Girlz			626	707	594	55	200
20 22 000 595500 2362	Music Together			3,089	3,863	3,813	1,802	3,166
20 22 000 595500 2364	Adult General			383	687	1,000	498	756
20 22 000 595500 2370	Bricks 4 Kidz			1,145	2,177	2,231	1,197	1,249
20 22 000 595500 2375	Nature Programs			1,683	2,523	4,823	4,823	3,496
Chargebacks & Indirect Expense				18,675	24,098	26,180	15,818	18,895
Expense Total				171,059	172,357	150,686	74,617	107,438
Revenue Total				197,972	208,071	193,274	80,889	129,000
Expense Total				171,059	172,357	150,686	74,617	107,438
22	Arts & Crafts Programs			26,914	35,714	42,588	6,272	21,562

Account Number			Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
23/24/25 General Recreation - Active Adults									
Program Fees									
20	23	000	425100	3410 Fitness Classes	9,616	7,620	10,500	-	-
20	23	000	425100	3510 Dance	33,272	45,022	42,000	22,993	34,192
20	24	000	425100	4450 Safety Village	15,101	14,239	16,920	9,340	13,824
20	24	000	425100	4451 Positively Play	29,312	32,049	32,326	-	22,440
20	24	000	425100	4598 CDH Classes	6,587	7,798	7,500	3,100	6,000
20	24	000	425100	4610 Preschool	461,613	436,469	474,846	265,000	381,922
20	24	000	425100	4612 Kindergarten Kids Camp	20,685	20,720	26,825	-	18,300
20	24	000	425100	4625 Camp Caravan	162,754	153,449	149,000	40,884	82,180
20	24	000	425100	4626 Imagination Station	24,754	27,764	25,500	14,039	27,000
20	24	000	425100	4631 Turf & Surf	51,447	52,224	52,000	16,281	44,100
20	24	000	425100	4643 Adventure Time Before & After	182,683	197,071	207,136	28,000	169,722
20	24	000	425100	4684 Gingerbread Class	1,007	970	1,050	768	768
20	24	000	425100	4697 Computer Workshop	4,865	2,082	3,200	2,844	3,096
20	25	000	425100	5702 One Day Trips	5,256	6,728	5,500	639	1,833
20	25	000	425100	5706 Adult Dance	4,927	5,414	3,800	2,778	3,000
20	25	000	425100	5728 Senior Luncheons	2,092	2,932	2,000	798	1,050
Program Fees					1,015,970	1,012,550	1,060,103	407,464	809,427
Revenue Total					1,015,970	1,012,550	1,060,103	407,464	809,427
Salaries & Wages - Programs									
20	23	000	515500	3410 Fitness Classes	4,740	3,916	4,500	-	-
20	23	000	515500	3510 Dance	13,500	17,161	17,000	10,608	19,760
20	24	000	515500	4450 Safety Village	5,397	6,815	6,612	4,761	6,222
20	24	000	515500	4451 Positively Play	11,832	10,384	12,669	-	12,639
20	24	000	515500	4598 CDH Classes	1,893	1,811	1,607	500	1,607
20	24	000	515500	4610 Preschool	231,537	217,762	217,674	144,880	221,180
20	24	000	515500	4612 Kindergarten Kids Camp	9,971	7,565	10,448	-	8,575
20	24	000	515500	4625 Camp Caravan	44,670	47,783	40,000	20,692	39,684
20	24	000	515500	4626 Imagination Station	8,354	9,603	11,950	6,203	8,625
20	24	000	515500	4631 Turf & Surf	23,190	21,400	21,000	5,663	20,010
20	24	000	515500	4643 Adventure Time Before & After	65,245	71,046	74,134	39,835	73,920
Salaries & Wages - Programs					420,329	415,246	417,594	233,142	412,222
Contractual Services- Programs									
20	23	000	525500	3510 Dance	-	14	100	521	100
20	24	000	525500	4610 Preschool	7,754	8,024	8,646	4,335	6,372
20	24	000	525500	4625 Camp Caravan	14,470	15,633	9,000	2,425	3,920
20	24	000	525500	4626 Imagination Station	-	194	200	-	-
20	24	000	525500	4631 Turf & Surf	6,141	8,370	6,000	(939)	3,380
20	24	000	525500	4643 Adventure Time Before & After	504	293	4,380	322	3,630
20	24	000	525500	4697 Computer Workshop	3,240	1,654	1,500	2,118	2,340
20	25	000	525500	5702 One Day Trips	5,534	6,560	4,200	466	1,400
20	25	000	525500	5706 Adult Dance	3,360	3,572	2,000	2,083	2,220
20	25	000	525500	5728 Senior Luncheons	1,739	2,381	2,000	802	975
Contractual Services- Programs					42,742	46,694	38,026	12,133	24,337

					Actual History	Actual History	2020	2020	2021
					2018	2019	Budget	Estimate	Budget
Account Number	Description		Detail Description						
Materials & Supplies -Programs									
20 23 000 535500 3510	Dance				373	80	500	74	200
20 24 000 535500 4450	Safety Village				433	628	600	215	500
20 24 000 535500 4451	Positively Play				1,211	749	1,040	-	680
20 24 000 535500 4598	CDH Classes				987	615	753	500	753
20 24 000 535500 4610	Preschool				29,890	26,731	19,800	11,075	12,550
20 24 000 535500 4612	Kindergarten Kids Camp				702	652	769	-	721
20 24 000 535500 4625	Camp Caravan				5,219	4,091	3,200	701	700
20 24 000 535500 4626	Imagination Station				2,171	2,025	1,710	476	1,980
20 24 000 535500 4631	Turf & Surf				3,500	3,077	2,500	(712)	1,000
20 24 000 535500 4643	Adventure Time Before & After				4,079	2,776	4,500	1,000	4,500
20 24 000 535500 4684	Gingerbread Class				316	48	600	450	450
20 25 000 535500 5728	Senior Luncheons				773	1,601	500	200	125
Materials & Supplies -Programs					49,653	43,073	36,472	13,979	24,159
Chargebacks & Indirect Expense									
20 23 000 595500 3410	Fitness Classes				3,500	3,500	3,500	-	-
20 23 000 595500 3510	Dance				7,098	6,382	6,805	3,678	4,716
20 24 000 595500 4450	Safety Village				5,156	5,216	5,226	2,500	4,147
20 24 000 595500 4451	Positively Play				7,275	7,375	6,802	-	4,712
20 24 000 595500 4598	CDH Classes				2,051	2,089	2,054	1,388	1,620
20 24 000 595500 4610	Preschool				101,397	101,622	100,601	70,040	76,115
20 24 000 595500 4612	Kindergarten Kids Camp				5,000	6,389	5,881	-	5,490
20 24 000 595500 4625	Camp Caravan				17,911	21,698	24,323	6,541	13,148
20 24 000 595500 4626	Imagination Station				3,397	3,446	4,037	2,100	4,320
20 24 000 595500 4631	Turf & Surf				3,056	4,484	5,605	1,791	4,851
20 24 000 595500 4643	Adventure Time Before & After				26,598	26,096	30,036	5,000	25,458
20 24 000 595500 4684	Gingerbread Class				166	190	195	146	146
20 24 000 595500 4697	Computer Workshop				896	995	465	427	464
20 25 000 595500 5702	One Day Trips				1,727	655	793	90	264
20 25 000 595500 5706	Adult Dance				1,044	559	489	361	390
Chargebacks & Indirect Expense					186,272	190,696	196,812	94,062	145,841
Expense Total					698,996	695,709	688,904	353,316	606,559
Revenue Total					1,015,970	1,012,550	1,060,103	407,464	809,427
Expense Total					698,996	695,709	688,904	353,316	606,559
23/24/25	General Recreation - Active Adults				316,975	316,841	371,199	54,149	202,868

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
26	Special Events						
	Program Fees						
20 26 000 425100 6801	Community Events		5,057	4,384	12,425	170	6,625
20 26 000 425100 6808	Breakfast With Santa		3,270	3,702	3,200	1,560	1,560
20 26 000 425100 6809	Dog Special Event		-	-	-	-	-
20 26 000 425100 6812	July 4th Festivities		420	700	1,000	-	1,000
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		2,779	2,546	3,500	1,600	1,600
20 26 000 425100 6816	Parent/Child Events		16,556	22,327	21,000	20,297	12,800
20 26 000 425100 6817	Dance Recital Costumes		6,223	8,190	8,000	8,436	4,550
20 26 000 425100 6820	Easter Extravaganza		2,073	3,461	3,000	-	1,850
20 26 000 425100 6824	Cardboard Boat Regatta		2,800	1,910	2,500	-	2,500
20 26 000 425100 6830	Santa Visits		3,025	3,145	3,375	2,500	3,150
20 26 000 425100 6835	Polar Express		11,782	12,065	12,120	2,500	2,960
20 26 000 425100 6840	Kids 2 K		1,681	2,645	2,800	-	1,250
	Program Fees		55,666	65,075	72,920	37,063	39,845
Revenue Total			55,666	65,075	72,920	37,063	39,845
	Salaries & Wages - Programs						
20 26 000 515500 6801	Community Events		1,677	2,431	1,004	68	1,004
	Salaries & Wages - Programs		1,677	2,431	1,004	68	1,004
	Contractual Services- Programs						
20 26 000 525500 6801	Community Events		9,064	15,920	15,000	-	9,450
20 26 000 525500 6808	Breakfast With Santa		2,098	1,028	2,000	850	850
20 26 000 525500 6809	Dog Special Event		129	-	100	-	-
20 26 000 525500 6812	July 4th Festivities		5,925	6,420	6,420	-	6,420
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		2,140	475	2,100	-	980
20 26 000 525500 6816	Parent/Child Events		5,150	16,508	15,000	18,344	9,270
20 26 000 525500 6817	Dance Recital Costumes		-	-	-	904	-
20 26 000 525500 6824	Cardboard Boat Regatta		1,810	1,000	1,000	-	1,000
20 26 000 525500 6835	Polar Express		3,973	3,563	3,210	1,200	1,220
20 26 000 525500 6840	Kids 2 K		400	-	400	-	400
20 26 000 525500 6845	Fall Fete		-	34,046	-	-	-
	Contractual Services- Programs		30,688	78,961	45,230	21,298	29,590
	Materials & Supplies -Programs						
20 26 000 535500 6801	Community Events		9,508	(451)	3,600	31	2,000
20 26 000 535500 6808	Breakfast With Santa		875	898	900	320	320
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		2,734	1,099	2,000	900	900
20 26 000 535500 6816	Parent/Child Events		6,979	3,078	6,000	2,272	1,950
20 26 000 535500 6817	Dance Recital Costumes		5,384	7,189	6,700	7,089	4,200
20 26 000 535500 6820	Easter Extravaganza		1,198	2,446	1,530	1,797	820
20 26 000 535500 6824	Cardboard Boat Regatta		1,260	725	800	-	800
20 26 000 535500 6830	Santa Visits		1,248	1,373	1,505	1,200	1,505
20 26 000 535500 6835	Polar Express		2,780	2,018	3,150	500	600
20 26 000 535500 6840	Kids 2 K		1,019	1,574	1,500	-	700
	Materials & Supplies -Programs		32,983	19,949	27,685	14,109	13,795

				Actual History	Actual History	2020	2020	2021
				2018	2019	Budget	Estimate	Budget
Account Number	Description	Detail Description						
Chargebacks & Indirect Expense								
20 26 000 595500 6801	Community Events			774	774	1,068	-	994
20 26 000 595500 6808	Breakfast With Santa			328	376	784	390	390
20 26 000 595500 6812	July 4th Festivities			88	146	44	-	44
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane			650	941	811	368	368
20 26 000 595500 6816	Parent/Child Events			910	1,167	2,160	2,030	1,280
20 26 000 595500 6817	Dance Recital Costumes			345	500	443	443	228
20 26 000 595500 6820	Easter Extravaganza			568	568	626	-	388
20 26 000 595500 6830	Santa Visits			568	568	546	350	504
20 26 000 595500 6835	Polar Express			2,273	2,273	2,783	300	592
20 26 000 595500 6840	Kids 2 K			467	295	295	-	125
Chargebacks & Indirect Expense				6,971	7,608	9,560	3,881	4,913
Expense Total				72,319	108,949	83,479	39,356	49,302
Revenue Total				55,666	65,075	72,920	37,063	39,845
Expense Total				72,319	108,949	83,479	39,356	49,302
26	Special Events			(16,654)	(43,874)	(10,559)	(2,293)	(9,457)

2021 Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER



- Projected to end FY 2020 with a net surplus of over \$250,000. Ackerman SFC has experienced a decline in membership revenue due to the COVID-19 pandemic. Staff has worked diligently to cut costs and create new streams of revenue while establishing cleaning and safety procedures to encourage members to return.
- Offering more than 55+ classes per week, averaging 13 participants per class, group fitness classes continue to be one of the facilities strongest membership benefits. The group exercise classes have been utilizing the gymnasium, outside grass areas, under the tent and in the turf areas to meet the needs of the members. Childcare is currently closed due to COVID-19. Staff will continue to evaluate as more guidance is given by the state.
- Most projects for 2020 were put on hold due to the pandemic; however, the field turf was replaced in May and funded through the facility's Asset Replacement Fund.
- A member retention plan will be continued into the 2021 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.
- Expansion of athletic programs in the daytime programming slots utilizing the popularity of daytime fitness classes are budgeted again in 2021. The sports classes were expanded in 2020 to include an increase in the summer camps and days off school. More offerings and classes are planned for 2021. Even through the pandemic, athletic classes have exceeded expectations with a revenue total of \$85,000 compared to \$65,000 at the same time in 2019.
- Facility rentals will continue to be in high demand in 2021. Due to areas schools and other facilities not being

2021 Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER

available due to COVID-19 restrictions, Ackerman has seen an increase in rental requests that are extending into 2021. Staff will continue to offer a safe and compliant facility for Glen Ellyn Park District and other outside groups to utilize and rent throughout 2021

- Continue to meet with the Advisory Committee to discuss and review the direction and operation of Ackerman SFC, as well as receive feedback and ideas from the committee members.
- The proposed 2021 budget includes an additional transfer of \$125,000 from the operating budget to the Ackerman SFC Asset Replacement Fund. The projected ending balance for 2021 is \$287,959 in the Ackerman SFC capital reserve account.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
30	Facilities						
100	Ackerman Sports & Fitness Cent						
	Charges for Services						
20 30 100 420210 0000	Daycare		210	360	600	40	600
20 30 100 420220 0000	Fitness Classes		3,532	5,041	5,000	3,000	4,000
20 30 100 420230 0000	Personal Training		58,861	55,274	65,000	42,000	65,000
20 30 100 420240 0000	Open Gyms		32,848	30,466	40,000	9,000	20,000
20 30 100 420300 0000	Fitness Membership		994,215	958,809	980,000	600,000	750,000
20 30 100 420940 0000	Climbing Wall		8,317	8,610	11,000	1,817	2,000
20 30 100 420945 0000	ASFC Leagues		50,000	50,000	25,000	25,000	35,000
20 30 100 420950 0000	ASFC Walking Track		969	989	1,200	400	1,200
	Charges for Services		1,148,952	1,109,548	1,127,800	681,257	877,800
	Program Fees						
20 30 100 425100 0000	Program Fees		30,023	70,826	85,000	80,000	110,000
	Program Fees		30,023	70,826	85,000	80,000	110,000
	Rentals						
20 30 100 430100 0000	Rent		64,396	69,373	73,000	48,000	73,000
20 30 100 430160 0000	Field Rentals		200,946	223,594	230,000	180,000	240,000
20 30 100 430170 0000	Party Rentals		3,814	5,533	6,500	6,000	6,500
	Rentals		269,157	298,500	309,500	234,000	319,500
	Concessions						
20 30 100 440400 0000	Concessions		2,073	2,047	5,000	1,500	2,500
	Concessions		2,073	2,047	5,000	1,500	2,500
	Miscellaneous Income						
20 30 100 485950 0000	Miscellaneous Income		266	1,250	-	600	-
	Miscellaneous Income		266	1,250	-	600	-
	Chargeback Revenue						
20 30 100 495500 0000	Rec. Program Chargebacks		28,521	34,832	37,579	16,535	28,184
	Chargeback Revenue		28,521	34,832	37,579	16,535	28,184
Revenue Total			1,478,991	1,517,003	1,564,879	1,013,892	1,337,984

				Actual History	Actual History	2020	2020	2021
Account Number	Description	Detail Description		2018	2019	Budget	Estimate	Budget
Salaries & Wages								
20 30 100 510110 0000	Full-Time Exempt Wages			101,555	122,117	170,000	173,000	173,000
20 30 100 510120 0000	Full-Time Non-Exempt Wages			101,335	90,462	60,000	38,000	41,000
20 30 100 510125 0000	Overtime - Full-Time			2,156	664	2,000	1,000	1,000
20 30 100 510130 0000	Part-Time Non-Exempt Wages			27,747	23,851	30,000	14,000	30,000
20 30 100 510150 0000	Fitness Salaries			162,514	163,488	175,000	110,000	175,000
20 30 100 510151 0000	Daycare Salaries			37,234	41,426	40,000	12,952	20,000
20 30 100 510152 0000	Personal Trainers			40,847	45,503	45,000	25,000	45,000
20 30 100 510153 0000	Support Staff			101,281	116,363	80,000	80,000	90,000
20 30 100 510154 0000	Climbing Wall Staff			15,538	17,823	16,000	4,028	700
Salaries & Wages				590,207	621,698	618,000	457,980	575,700
Contractual Services - Other								
20 30 100 521300 0000	Scavenger Service			2,152	2,530	2,300	2,300	2,300
20 30 100 521600 0000	Contractual Services - Other			25,344	26,202	24,000	21,000	24,000
20 30 100 521650 0000	Marketing			19,805	19,144	20,000	12,000	20,000
20 30 100 521675 0000	Marketing - Member Retention			-	-	3,000	2,500	3,000
Contractual Services - Other				47,302	47,875	49,300	37,800	49,300
Materials & Supplies								
20 30 100 530100 0000	Office Expense			5,083	7,725	5,000	3,100	4,000
20 30 100 530102 0000	Fitness Supplies			8,462	11,978	9,000	5,500	6,000
20 30 100 530210 0000	Repair Equipment			5,959	9,005	8,000	9,000	9,000
20 30 100 530250 0000	Uniforms			2,784	2,406	4,000	2,100	2,500
20 30 100 530260 0000	Daycare Supplies			683	1,202	750	-	250
20 30 100 530270 0000	Personal Trainer Supplies			1,010	30	300	-	-
20 30 100 530300 0000	Supplies - Maintenance			28,398	37,775	29,000	21,000	28,000
20 30 100 530320 0000	Supplies - First Aid			450	697	500	300	350
Materials & Supplies				52,829	70,819	56,550	41,000	50,100
Materials & Supplies -Programs								
20 30 100 535500 0000	Materials & Supplies -Programs			1,299	3,621	2,000	2,000	2,000
Materials & Supplies -Programs				1,299	3,621	2,000	2,000	2,000
Computer Soft/Hardware Equip.								
20 30 100 540700 0000	Computer/Technology Equipment			377	500	500	1,000	2,000
Computer Soft/Hardware Equip.				377	500	500	1,000	2,000
Other Equipment								
20 30 100 541300 0000	Building Equipment			3,093	1,967	2,000	-	2,500
Other Equipment				3,093	1,967	2,000	-	2,500
Building & Landscaping								
20 30 100 550300 0000	Building Repair			4,676	4,290	5,000	-	2,500
Building & Landscaping				4,676	4,290	5,000	-	2,500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Employment Expenses							
20 30 100 565100 0000	Employee Health Insurance		38,322	38,216	55,000	50,000	55,000
Employment Expenses			38,322	38,216	55,000	50,000	55,000
Utilities							
20 30 100 570100 0000	Electricity		108,251	101,319	100,000	85,000	94,000
20 30 100 570200 0000	Heating Gas & Oil		16,397	13,472	20,000	19,500	18,000
20 30 100 570300 0000	Telephone/Internet - Service	Internet speed upgraded in 2020	14,299	15,193	16,000	18,500	18,500
20 30 100 570400 0000	Water & Sewer Fees		10,902	10,861	12,500	12,000	12,500
Utilities			149,848	140,846	148,500	135,000	143,000
Miscellaneous Expenses							
20 30 100 585202 0000	Continuing Education - Staff		1,192	45	1,000	565	1,000
20 30 100 585950 0000	Registration Processing Fees		45,646	50,334	50,632	28,082	37,974
Miscellaneous Expenses			46,838	50,379	51,632	28,647	38,974
Transfers Out							
20 30 100 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	125,000	125,000	125,000	125,000	125,000
Transfers Out			125,000	125,000	125,000	125,000	125,000
Expense Total			1,059,792	1,105,210	1,113,482	878,427	1,046,074
Revenue Total			1,478,991	1,517,003	1,564,879	1,013,892	1,337,984
Expense Total			1,059,792	1,105,210	1,113,482	878,427	1,046,074
100	Ackerman Sports & Fitness Cent		419,199	411,793	451,397	135,465	291,910

2021 Budget Highlights

RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE



Photo courtesy of Erika Mattingly

The 2020 rental season for the Lake Elyn Boathouse (March-December) was adversely affected by the COVID-19 pandemic. The total number of rentals was significantly lower in comparison to 2019, as several renters had to cancel events that had been booked several months prior to the March stay-at-home order. The Boathouse was closed for rentals from March through June 2020, with the first paid rental of the season taking place in early July. Over 60 reservations were cancelled due to the Restore Illinois Phase 4 guidelines and restrictions, most notably the 50-guest maximum per event.

Typically, 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 final total amount of rentals expected for 2020 is estimated at 35, which is substantially lower than the 142 rentals booked in 2019. There were approximately 1,250 guests through the Boathouse, as renters were restricted to 50 guests or less. This does not include patrons that attended smaller Park District events held in the fall and winter such as Mother/Daughter Princess Tea and Donuts with Santa.

While the revenue for FY 2021 is less than budgeted in FY 2020, decreasing from \$166,000 to \$104,000, it is anticipated that the facility will generate a net profit of \$35,000 in FY 2021 as well as covering all general operating expenses for the year. As of October 2020, nearly 40 reservations have been confirmed for 2021, and it is expected that the facility will host approximately 80 events for the full year.

There are no proposed changes to rental rates for FY 2021. Rental rates will remain consistent per the following, as they were updated for FY 2020:

2021 Budget Highlights


RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE



	2021 Rates
Resident	\$150/hour
Resident Organization	\$150/hour
Non-Resident	\$175/hour
Deck/Patio	\$100/hour
TV or Fireplace	\$30 one-time charge
Coffee Pot	\$10 one-time charge
Alcohol Permit/Insurance	\$210 one-time charge

Amenities added in 2020 included six additional high-top tables and four 6-ft rectangular tables for outdoor use. Planned equipment replacement of a commercial refrigerator/freezer combo unit was also purchased at a cost of \$2,800. This unit replaced the single freezer unit that was 15+ years old and stopped working in January.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
150	Boathouse						
	Rentals						
20 30 150 430100 0000	Rent	Estimated approximately 80 Rentals in 2021	118,996	120,260	150,000	35,550	96,000
	Rentals		118,996	120,260	150,000	35,550	96,000
	Concessions						
20 30 150 440400 0000	Concessions		454	-	500	-	-
	Concessions		454	-	500	-	-
	Licenses & Permits						
20 30 150 460205 0000	Special Use Permits		14,585	16,140	15,750	3,150	8,400
	Licenses & Permits		14,585	16,140	15,750	3,150	8,400
Revenue Total			134,035	136,400	166,250	38,700	104,400
	Salaries & Wages						
20 30 150 510110 0000	Full-Time Exempt Wages		21,444	22,842	25,000	25,000	25,000
20 30 150 510130 0000	Part-Time Non-Exempt Wages		15,748	17,992	17,325	1,500	9,900
	Salaries & Wages		37,191	40,834	42,325	26,500	34,900
	Contractual Services - Other						
20 30 150 521205 0000	Special Use Permits		12,035	10,985	13,125	2,625	7,000
20 30 150 521300 0000	Scavenger Service		2,246	2,656	2,400	1,200	2,000
20 30 150 521600 0000	Contractual Services - Other		2,322	2,539	3,000	1,300	2,500
	Contractual Services - Other		16,603	16,180	18,525	5,125	11,500
	Materials & Supplies						
20 30 150 530095 0000	Concessions		188	-	225	-	-
20 30 150 530210 0000	Repair Equipment		-	-	250	-	250
20 30 150 530300 0000	Supplies - Maintenance		596	259	500	300	500
20 30 150 530600 0000	Chemicals & Paint		46	21	100	-	100
	Materials & Supplies		830	280	1,075	300	850
	Other Equipment						
20 30 150 541300 0000	Building Equipment	Possible Fridge Replacement in 2021	849	3,059	3,500	2,833	2,500
	Other Equipment		849	3,059	3,500	2,833	2,500
	Building & Landscaping						
20 30 150 550300 0000	Building Repair		1,394	3,513	2,000	-	2,000
	Building & Landscaping		1,394	3,513	2,000	-	2,000
	Employment Expenses						
20 30 150 565100 0000	Employee Health Insurance		2,370	2,506	2,700	2,700	2,970
	Employment Expenses		2,370	2,506	2,700	2,700	2,970

			Actual History	Actual History	2020	2020	2021
Account Number	Description	Detail Description	2018	2019	Budget	Estimate	Budget
Utilities							
20 30 150 570100 0000	Electricity		1,630	1,412	2,000	1,500	1,880
20 30 150 570200 0000	Heating Gas & Oil		1,617	1,428	2,000	1,750	1,800
20 30 150 570300 0000	Telephone/Internet - Service	Internet speed upgraded in fall 2020	2,428	3,735	4,200	3,500	4,500
20 30 150 570400 0000	Water & Sewer Fees		1,130	1,266	1,800	1,200	1,850
Utilities			6,805	7,843	10,000	7,950	10,030
Miscellaneous Expenses							
20 30 150 585950 0000	Registration Processing Fees		3,453	4,329	5,801	2,917	4,350
Miscellaneous Expenses			3,453	4,329	5,801	2,917	4,350
Expense Total			69,495	78,543	85,926	48,325	69,100
Revenue Total			134,035	136,400	166,250	38,700	104,400
Expense Total			69,495	78,543	85,926	48,325	69,100
150	Boathouse		64,540	57,857	80,324	(9,625)	35,300

2021 Budget Highlights

RECREATION FUND - FACILITIES - MAIN STREET RECREATION CENTER



- The projected 2020 net loss is higher than the original 2020 budget by approximately \$17,250 primarily due to the forced closure of the facility and a loss in rental revenue during those months.
- The proposed 2021 budget reflects a slightly greater loss of approximately \$98,000 due to limitations in rentals based on COVID-19 restrictions and forecasted programming opportunities causing a reduction of 'indirect' fees being recouped.
- 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. Historically, the Main Street budget receives \$80,000 from program chargeback revenue generated from a portion of the program indirect budgets. Due to the closing of the facility and program cancelations during Phase 3 and 4 of the Restore Illinois Plan, chargebacks are forecasted to decrease to \$35,000 in 2020. Should the Park District remain in 'Phase 4' of the State of Illinois' re-opening plan, the 2021 budget reflects a reduction in indirect chargebacks in the amount of \$60,000.
- During the COVID-19 pandemic rental revenue dropped from an estimated \$44,000 to \$23,500. The pandemic has caused restrictions for birthday parties and group rentals. In addition, Anima (primary annual renter) received a 30% reduction in their rental space for 2021.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
200	Main Street Recreation Center						
	Rentals						
20 30 200 430100 0000	Rent		28,092	28,944	39,000	22,500	23,064
20 30 200 430170 0000	Party Rentals		4,155	2,710	5,000	1,000	-
	Rentals		32,247	31,654	44,000	23,500	23,064
	Concessions						
20 30 200 440400 0000	Concessions		218	593	325	200	300
	Concessions		218	593	325	200	300
	Chargeback Revenue						
20 30 200 495500 0000	Rec. Program Chargebacks		75,000	80,000	80,000	35,200	60,000
	Chargeback Revenue		75,000	80,000	80,000	35,200	60,000
	Revenue Total		107,465	112,247	124,325	58,900	83,364
	Salaries & Wages						
20 30 200 510110 0000	Full-Time Exempt Wages		19,102	20,272	24,500	24,000	21,000
20 30 200 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	5,000	1,750	5,000
20 30 200 510130 0000	Part-Time Non-Exempt Wages		68,711	64,407	67,300	51,000	67,300
	Salaries & Wages		91,254	88,777	96,800	76,750	93,300
	Contractual Services - Other						
20 30 200 521300 0000	Scavenger Service		1,219	1,032	1,400	1,400	1,400
20 30 200 521600 0000	Contractual Services - Other		10,861	12,695	25,000	12,500	17,700
20 30 200 521630 0000	Police & Security Protection	Fire & Burglar Alarm Monitoring	892	2,027	1,200	2,000	2,000
	Contractual Services - Other		12,972	15,754	27,600	15,900	21,100
	Materials & Supplies						
20 30 200 530210 0000	Repair Equipment		64	-	2,000	1,000	2,000
20 30 200 530250 0000	Uniforms		-	238	125	-	-
20 30 200 530300 0000	Supplies - Maintenance		1,223	676	2,000	1,000	2,000
20 30 200 530310 0000	Supplies - Cleaning		2,867	3,853	3,400	3,000	3,400
20 30 200 530600 0000	Chemicals & Paint		-	92	500	240	500
	Materials & Supplies		4,154	4,859	8,025	5,240	7,900
	Other Equipment						
20 30 200 541300 0000	Building Equipment		1,209	1,905	1,500	300	1,500
	Other Equipment		1,209	1,905	1,500	300	1,500
	Building & Landscaping						
20 30 200 550300 0000	Building Repair		3,679	1,527	3,200	2,500	3,200
	Building & Landscaping		3,679	1,527	3,200	2,500	3,200
	Employment Expenses						
20 30 200 565100 0000	Employee Health Insurance		3,751	4,159	4,500	3,500	5,250
	Employment Expenses		3,751	4,159	4,500	3,500	5,250
	Utilities						

				Actual History	Actual History	2020	2020	2021
				2018	2019	Budget	Estimate	Budget
20	30	200	570100 0000	31,480	21,892	35,000	27,000	32,900
20	30	200	570200 0000	10,800	10,803	14,000	13,500	11,700
20	30	200	570400 0000	1,623	1,649	1,900	1,500	1,950
Utilities				43,903	34,343	50,900	42,000	46,550
Miscellaneous Expenses								
20	30	200	585950 0000	3,313	3,523	3,945	2,105	2,959
Miscellaneous Expenses				3,313	3,523	3,945	2,105	2,959
Expense Total				164,235	154,848	196,470	148,295	181,759
Revenue Total				107,465	112,247	124,325	58,900	83,364
Expense Total				164,235	154,848	196,470	148,295	181,759
200	Main Street Recreation Center			(56,770)	(42,601)	(72,145)	(89,395)	(98,395)

2021 Budget Highlights

RECREATION FUND - FACILITIES - MARYKNOLL PARK



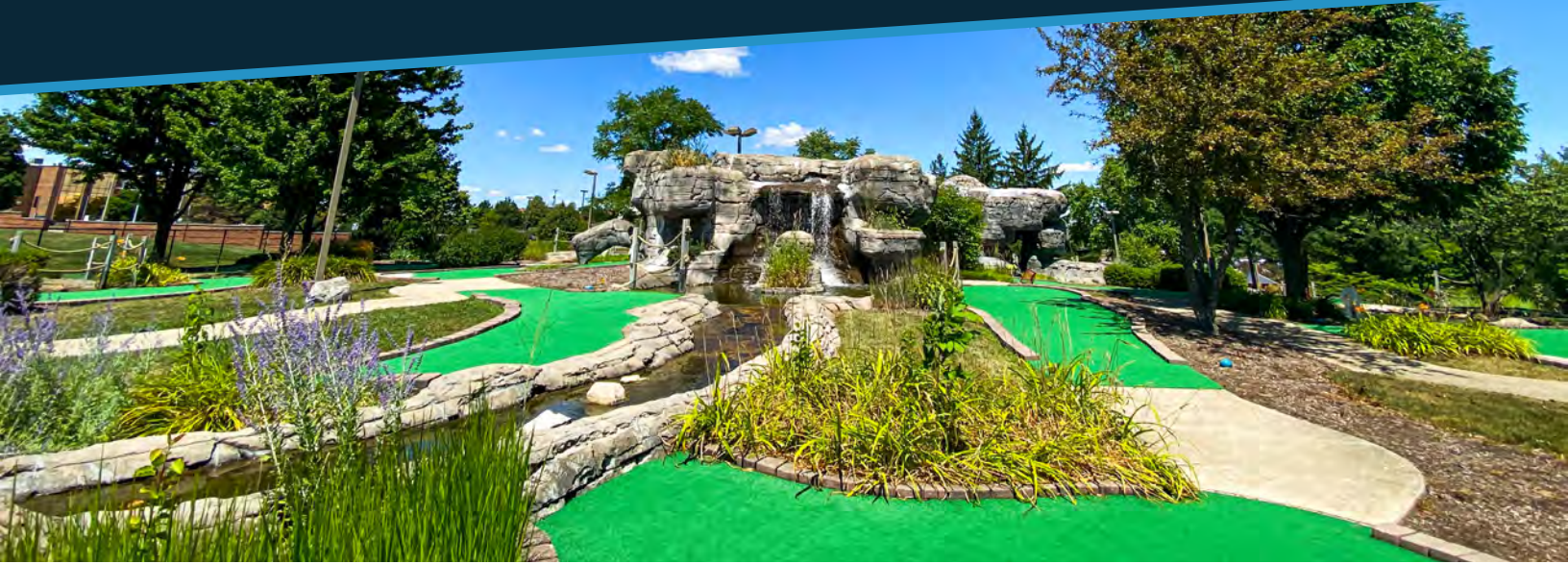
The Maryknoll Park budget is sub-divided into three areas:

- Holes & Knolls Miniature Golf Course and Clubhouse
- Platform Tennis Facility
- Splash Pad

Overall, the budget is projected to end FY 2020 with a net revenue of approximately \$24,000, like the proposed budget for FY 2021, a decrease from the 2020 budget of approximately \$94,000. Additionally, both years include a \$25,000 transfer from the Clubhouse budget and a \$5,000 transfer from the Platform budget, to the Asset Replacement Fund based.

2021 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 normally open from April through October with clubhouse room rentals throughout the year including the winter season. During this season of COVID, the clubhouse did not open until June with a limited number of players allowed by the Restore Illinois guidelines.

- Daily admission revenue is projected to decrease nearly \$59,000 in 2020. Approximately 16,000 rounds of golf were played with Phase 4 guidelines in place. To accommodate more players the fee was lowered from 36 holes at \$7 to \$5 for 18 holes. There are no plans to increase fees for miniature golf or clubhouse room rental. Increased part-time salary expenses are reflected in the 2021 budget due to the minimum wage increase.
- Outdoor and indoor rentals were canceled for the 2020 season to keep within the Phase 4 guidelines. There are no plans to increase fees for shelter rentals in the upcoming 2021 season.
- Concessions revenue was \$11,000 less than the projected \$25,000 for 2020. Only 'grab-and-go' items like chips and ice cream were sold. Staff will increase the menu for 2021.
- Maryknoll Park was forced to cancel many special events including: Touch-A-Truck, Sustainable Garden Walk, Summer Jazz in the Park and Moonlight Madness Mini Golf. In addition to the special events, typical 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 were not held.
- Repairs to the Holes and Knolls ponds continued in 2020 with additional work projected in 2021. These costs are reflected in the capital improvement budgets.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
300	Maryknoll - Clubhouse						
	Charges for Services						
20 30 300 420905 0000	Daily Admission Fees		113,469	144,309	135,000	76,000	83,000
	Charges for Services		113,469	144,309	135,000	76,000	83,000
	Rentals						
20 30 300 430170 0000	Party Rentals		13,605	8,336	14,000	994	1,000
	Rentals		13,605	8,336	14,000	994	1,000
	Concessions						
20 30 300 440400 0000	Concessions		23,001	23,108	25,500	11,000	11,700
	Concessions		23,001	23,108	25,500	11,000	11,700
	Miscellaneous Income						
20 30 300 485600 0000	Special Events		6,230	3,299	5,000	3,000	3,000
	Miscellaneous Income		6,230	3,299	5,000	3,000	3,000
Revenue Total			156,305	179,051	179,500	90,994	98,700
	Salaries & Wages						
20 30 300 510110 0000	Full-Time Exempt Wages		7,163	7,602	7,750	8,500	7,750
20 30 300 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	4,750	1,750	4,750
20 30 300 510125 0000	Overtime - Full-Time		-	-	500	-	-
20 30 300 510130 0000	Part-Time Non-Exempt Wages		23,573	22,587	24,500	14,500	15,950
	Salaries & Wages		34,178	34,287	37,500	24,750	28,450
	Contractual Services - Other						
20 30 300 521300 0000	Scavenger Service		1,623	2,548	1,518	1,710	1,710
20 30 300 521600 0000	Contractual Services - Other		3,032	1,806	-	1,800	1,800
20 30 300 521630 0000	Police & Security Protection		500	837	1,800	1,800	1,800
	Contractual Services - Other		5,154	5,190	3,318	5,310	5,310
	Materials & Supplies						
20 30 300 530095 0000	Concessions		11,691	9,873	10,500	5,100	5,500
20 30 300 530210 0000	Repair Equipment		1,985	708	2,000	1,000	1,000
20 30 300 530250 0000	Uniforms		184	150	185	-	185
20 30 300 530300 0000	Supplies - Maintenance		277	564	500	500	500
20 30 300 530345 0000	Golf Equipment		590	978	3,000	350	1,000
20 30 300 530907 0000	Special Events		4,163	1,345	3,800	2,000	2,000
	Materials & Supplies		18,890	13,618	19,985	8,950	10,185
	Other Equipment						
20 30 300 541300 0000	Building Equipment		270	-	500	61	500
	Other Equipment		270	-	500	61	500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Building & Landscaping							
20 30 300 550302 0000	Plumbing Repairs		619	-	300	-	300
Building & Landscaping			619	-	300	-	300
Employment Expenses							
20 30 300 565100 0000	Employee Health Insurance		1,940	2,325	2,500	1,500	3,000
Employment Expenses			1,940	2,325	2,500	1,500	3,000
Utilities							
20 30 300 570100 0000	Electricity		10,749	7,833	11,000	7,000	8,000
20 30 300 570200 0000	Heating Gas & Oil		3,142	3,960	2,900	4,000	3,600
20 30 300 570300 0000	Telephone/Internet - Service	Internet Upgraded in 2020	1,791	2,193	1,900	3,000	3,000
20 30 300 570400 0000	Water & Sewer Fees		9,124	3,489	5,000	3,806	5,150
Utilities			24,806	17,474	20,800	17,806	19,750
Miscellaneous Expenses							
20 30 300 585950 0000	Registration Processing Fees		4,954	5,587	5,651	3,128	4,238
Miscellaneous Expenses			4,954	5,587	5,651	3,128	4,238
Transfers Out							
20 30 300 590900 0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000
Transfers Out			25,000	25,000	25,000	25,000	25,000
Expense Total			115,811	103,482	115,554	86,505	96,733
Revenue Total			156,305	179,051	179,500	90,994	98,700
Expense Total			115,811	103,482	115,554	86,505	96,733
300	Maryknoll - Clubhouse		40,495	75,569	63,946	4,489	1,967

2021 Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS



The platform tennis program continued to experience growth in membership resulting in a projected \$70,000 in membership revenue for FY 2020. 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 hut, access to online reservations, discounts for lessons and leagues, and free guest use on the courts.

- There were 299 Active members for the 2019/2020 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 2021. 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 \$39,000 is projected for 2020, while a net surplus of approximately \$18,000 is proposed for 2021 due to additional repairs budgeted. Since the installation of the new courts, the net surplus for the platform facility budget has increased each year since 2018. In 2019, two courts were resurfaced and the screens

2021 Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS



on all four (4) courts were either replaced or repaired. The proposed improvement plan for 2021 include 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 each year, an additional \$5,000 is transferred to the Asset Replacement Fund (ARF) to fund future needs of the facility such as repairs and upgrades.

Account Number			Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
350									
Maryknoll - Platform									
Charges for Services									
20	30	350	420115	0000 Platform Tennis Lessons	37,651	48,412	44,000	40,000	40,000
20	30	350	420120	0000 Platform Tennis Annual Members	70,118	75,647	70,500	70,000	70,000
20	30	350	420125	0000 Platform Tennis Leagues	18,361	13,805	16,000	13,000	16,000
Charges for Services					126,131	137,864	130,500	123,000	126,000
Rentals									
20	30	350	430100	0000 Rent	17,900	17,905	18,000	16,400	18,000
20	30	350	430170	0000 Party Rentals	-	310	200	-	-
Rentals					17,900	18,215	18,200	16,400	18,000
Product Sales									
20	30	350	445130	0000 Equipment Sales	195	120	-	50	-
Product Sales					195	120	-	50	-
Revenue Total					144,226	156,199	148,700	139,450	144,000
Salaries & Wages									
20	30	350	510110	0000 Full-Time Exempt Wages	9,551	10,136	10,500	11,000	10,250
20	30	350	510120	0000 Full-Time Non-Exempt Wages	3,442	4,098	4,750	1,750	4,750
20	30	350	510130	0000 Part-Time Non-Exempt Wages	40,271	43,764	44,000	43,000	43,000
Salaries & Wages					53,264	57,998	59,250	55,750	58,000
Contractual Services - Other									
20	30	350	521300	0000 Scavenger Services	583	292	700	700	700
20	30	350	521600	0000 Contractual Services - Other	7,968	9,967	4,000	4,000	4,000
Contractual Services - Other					8,551	10,260	4,700	4,700	4,700
Materials & Supplies									
20	30	350	530210	0000 Repair Equipment	24,060	18,115	18,000	5,000	25,000
20	30	350	530300	0000 Supplies - Maintenance	59	69	200	200	200
20	30	350	530310	0000 Supplies - Cleaning	62	136	200	200	200
Materials & Supplies					24,181	18,320	18,400	5,400	25,400
Other Equipment									
20	30	350	541300	0000 Building Equipment	12,216	16,329	6,000	6,000	6,000
Other Equipment					12,216	16,329	6,000	6,000	6,000
Employment Expenses									
20	30	350	565100	0000 Employee Health Insurance	2,198	2,587	2,900	2,500	3,375
Employment Expenses					2,198	2,587	2,900	2,500	3,375

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Utilities							
20 30 350 570100 0000	Electricity		7,283	6,820	9,000	8,000	8,460
20 30 350 570200 0000	Heating Gas & Oil		3,921	5,514	9,000	6,000	6,000
20 30 350 570300 0000	Telephone/Internet - Service	Internet Upgraded in 2020	1,687	1,126	1,900	1,900	1,900
20 30 350 570400 0000	Water & Sewer Fees		2,347	1,343	1,750	1,750	1,800
Utilities			15,239	14,803	21,650	17,650	18,160
Miscellaneous Expenses							
20 30 350 585950 0000	Registration Processing Fees		5,033	5,184	4,666	2,702	4,666
Miscellaneous Expenses			5,033	5,184	4,666	2,702	4,666
Transfers Out							
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	5,000	5,000	5,000	5,000	5,000
Transfers Out			5,000	5,000	5,000	5,000	5,000
Expense Total			125,681	130,481	122,566	99,702	125,301
Revenue Total			144,226	156,199	148,700	139,450	144,000
Expense Total			125,681	130,481	122,566	99,702	125,301
350	Maryknoll - Platform		18,545	25,718	26,134	39,748	18,699

2021 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 \$3.00 per child ages 1 through 14 and a \$1.00 fee for adults. Staff is not recommending any changes in fees for 2020. During the 2020 COVID-19 pandemic, the splash pad was not able to be opened until July with a limited number of patrons per the Phase 4 guidelines.

- Over \$19,000 was received in admission revenue from an estimated 9,131 users in 2020. Projections for 2021 is \$30,000 assuming guidelines remain the same in Phase 4 and the facility can open on-time.
- Projected part-time salary expenses for FY 2021 are slightly higher due to the anticipated impact of the minimum wage increase.
- Staff is forecasting an overall loss of \$12,950 for 2020. The proposed 2021 budget projects a similar loss of \$10,000.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
400	Maryknoll - Splash Pad						
	Charges for Services						
20 30 400 420905 0000	Daily Admission Fees		35,961	35,477	41,000	19,279	30,000
20 30 400 420925 0000	Coupon Books		1,342	1,290	2,000	-	-
	Charges for Services		37,303	36,767	43,000	19,279	30,000
Revenue Total			37,303	36,767	43,000	19,279	30,000
	Salaries & Wages						
20 30 400 510110 0000	Full-Time Exempt Wages		7,163	7,602	7,750	8,500	7,750
20 30 400 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	4,750	1,750	4,750
20 30 400 510130 0000	Part-Time Non-Exempt Wages		10,773	10,043	12,000	10,000	13,200
	Salaries & Wages		21,378	21,743	24,500	20,250	25,700
	Contractual Services - Other						
20 30 400 521600 0000	Contractual Services - Other		-	195	195	-	195
	Contractual Services - Other		-	195	195	-	195
	Materials & Supplies						
20 30 400 530210 0000	Repair Equipment	2020: Unbudgeted Canopy Repairs	-	42	-	1,100	-
20 30 400 530250 0000	Uniforms		184	88	185	-	185
20 30 400 530900 0000	Misc. Supplies & Repairs		3,123	1,930	3,000	3,175	3,000
	Materials & Supplies		3,307	2,060	3,185	4,275	3,185
	Building & Landscaping						
20 30 400 550302 0000	Plumbing Repairs		150	-	175	-	175
	Building & Landscaping		150	-	175	-	175
	Employment Expenses						
20 30 400 565100 0000	Employee Health Insurance		1,940	2,325	2,900	1,500	2,850
	Employment Expenses		1,940	2,325	2,900	1,500	2,850
	Utilities						
20 30 400 570300 0000	Telephone/Internet - Service	Half season in 2020	203	144	250	150	250
20 30 400 570400 0000	Water & Sewer Fees	Half season in 2020	5,972	10,018	6,500	5,300	6,700
	Utilities		6,175	10,162	6,750	5,450	6,950
	Miscellaneous Expenses						
20 30 400 585950 0000	Registration Processing Fees		1,411	1,359	1,355	754	1,015
	Miscellaneous Expenses		1,411	1,359	1,355	754	1,015
Expense Total			34,360	37,844	39,060	32,229	40,070
Revenue Total			37,303	36,767	43,000	19,279	30,000
Expense Total			34,360	37,844	39,060	32,229	40,070
400	Maryknoll - Splash Pad		2,943	(1,077)	3,940	(12,950)	(10,070)


2021 Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE RECREATION CENTER



- The projected 2020 net loss is slightly lower than the original budget by approximately \$5,000, primarily due to the loss of rental revenue during the forced closure of the facility in 2020.
- The proposed FY 2021 budget reflects a loss of \$156,000+, a slight increase from 2020. Like 2020, the primary factors are a loss of rental revenue and reduced indirect revenue from programming projected in 2021.
- 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 as the facility reopened. 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 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 area of the budget. Historically, the Spring Avenue budget receives \$65,000 from program chargeback revenue generated from a portion of the program indirect budgets. Due to the closing of the facility and program cancellations during Phase 3 and 4 of the Restore Illinois Plan, chargebacks are forecasted to decrease to \$28,000 in 2020. Should the park district remain in 'Phase 4' of the State of Illinois' re-opening plan, the 2021 budget reflects a reduction in indirect chargebacks in the amount of approximately \$48,000.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
450	Spring Ave Recreation Center						
	Charges for Services						
20 30 450 420300 0000	Fitness Membership		15,494	13,412	15,500	12,000	12,000
	Charges for Services		15,494	13,412	15,500	12,000	12,000
	Rentals						
20 30 450 430100 0000	Rent	Current rentals won't be able to resume until Phase 5	16,092	15,234	19,500	3,000	-
	Rentals		16,092	15,234	19,500	3,000	-
	Chargeback Revenue						
20 30 450 495500 0000	Rec. Program Chargebacks		60,000	65,000	65,000	28,600	48,750
	Chargeback Revenue		60,000	65,000	65,000	28,600	48,750
Revenue Total			91,587	93,645	100,000	43,600	60,750
	Salaries & Wages						
20 30 450 510110 0000	Full-Time Exempt Wages		19,102	20,272	24,500	24,000	21,000
20 30 450 510120 0000	Full-Time Non-Exempt Wages		45,524	46,896	50,000	47,500	50,000
20 30 450 510130 0000	Part-Time Non-Exempt Wages		33,041	45,160	45,000	30,000	45,000
	Salaries & Wages		97,667	112,328	119,500	101,500	116,000
	Contractual Services - Other						
20 30 450 521300 0000	Scavenger Service		1,082	1,617	1,500	1,500	1,500
20 30 450 521600 0000	Contractual Services - Other	Contract Janitorial Services in 2021?	40,960	31,557	35,000	10,000	25,000
20 30 450 521630 0000	Police & Security Protection		2,392	1,246	1,000	1,000	1,000
	Contractual Services - Other		44,435	34,420	37,500	12,500	27,500
	Materials & Supplies						
20 30 450 530102 0000	Fitness Supplies		713	801	1,000	500	1,000
20 30 450 530210 0000	Repair Equipment		1,752	689	2,000	500	2,000
20 30 450 530300 0000	Supplies - Maintenance		1,215	594	1,500	1,500	1,500
20 30 450 530310 0000	Supplies - Cleaning		2,519	2,437	3,500	3,000	3,500
20 30 450 530600 0000	Chemicals & Paint		37	-	300	300	300
	Materials & Supplies		6,235	4,520	8,300	5,800	8,300
	Other Equipment						
20 30 450 541300 0000	Building Equipment		2,769	2,491	2,000	850	2,000
	Other Equipment		2,769	2,491	2,000	850	2,000
	Building & Landscaping						
20 30 450 550300 0000	Building Repair		8,023	2,290	3,000	3,000	3,000
	Building & Landscaping		8,023	2,290	3,000	3,000	3,000
	Employment Expenses						
20 30 450 565100 0000	Employee Health Insurance		13,877	14,457	16,000	15,000	16,000
	Employment Expenses		13,877	14,457	16,000	15,000	16,000
	Utilities						
20 30 450 570100 0000	Electricity		25,095	19,485	28,000	25,000	26,320

				Actual History	Actual History	2020	2020	2021
 Account Number				2018	2019	Budget	Estimate	Budget
Description		Detail Description						
20	30	450	570200 0000	10,830	10,629	13,000	13,500	11,700
20	30	450	570400 0000	2,942	2,500	4,600	5,600	3,060
Utilities				38,867	32,614	45,600	44,100	41,080
Miscellaneous Expenses								
20	30	450	585950 0000	3,643	4,178	4,407	2,402	3,306
Miscellaneous Expenses				3,643	4,178	4,407	2,402	3,306
Expense Total				215,516	207,297	236,307	185,152	217,186
Revenue Total				91,587	93,645	100,000	43,600	60,750
Expense Total				215,516	207,297	236,307	185,152	217,186
450	Spring Ave Recreation Center			(123,930)	(113,652)	(136,307)	(141,552)	(156,436)

2021 Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE DOG PARK



Like all other programs and facilities, the Spring Avenue Dog Park has had a challenging year. The facility was able to remain open for most of 2020, finally closing for one month. Attendance has been steady however memberships have declined likely due to safety concerns and many patrons are now working from home with more personal time available. Currently there are approximately 620 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. Additionally, two separate days were dedicated to maintenance and cleanup of the site. Patrons continue to be appreciative of the park and services provided.

As membership fees were raised last year, the recommendation is to maintain the rates the same for 2021.

	2020 Rates	2021 Rates (Proposed)
Resident - 1 Dog	\$35 / Year Membership	\$35 / Year Membership
Resident - 2 Dog	\$65 / Year Membership	\$65 / Year Membership
Nonresident - 1 Dog	\$80 / Year Membership	\$80 / Year Membership
Nonresident - 2 Dog	\$130 / Year Membership	\$130 / Year Membership

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
475	Spring Ave Dog Park						
	Charges for Services						
20 30 475 420425 0000	Dog Park Passes	Due to COVID-19 park closed for 1 month and the usual largest selling month was during pandemic. Seeing an increase recently but with many still working from home, Park is not as used to the level previously. New members increasing slowly.	36,253	40,770	43,000	35,000	38,000
	Charges for Services		36,253	40,770	43,000	35,000	38,000
	Revenue Total		36,253	40,770	43,000	35,000	38,000
	Materials & Supplies						
20 30 475 530425 0000	Dog Park Supplies	Agility Equipment, passes, lanyards, repairs, etc.	2,888	2,103	6,000	1,300	5,000
	Materials & Supplies		2,888	2,103	6,000	1,300	5,000
	Expense Total		2,888	2,103	6,000	1,300	5,000
	Revenue Total		36,253	40,770	43,000	35,000	38,000
	Expense Total		2,888	2,103	6,000	1,300	5,000
475	Spring Ave Dog Park		33,365	38,667	37,000	33,700	33,000

2021 Budget Highlights

RECREATION FUND - FACILITIES - SUNSET POOL



Projected to end FY 2020 with a net loss of approximately \$65,000 due to fixed costs allocated to the facility. The facility did not open in 2020 due to the pandemic. Staff is currently developing plans to meet the requirements for the Restore Illinois Plans for Phase 3, Phase 4 and Phase 5. Staff will work within the guidelines to ensure the facility is safe, compliant and enjoyable for patrons.

The proposed 2021 budget reflects a net loss of \$150,000+. The projections reflect a decrease in membership fees and daily admissions for 2021. Staff projects some families will not be comfortable attending the facility due to the pandemic. Annual fees for lessons, swim team and program areas will also decrease due to the COVID-19 and the Restore Illinois Plan Guidelines. A decrease in part-time salaries reflect the anticipated shortened hours. Full-time staff will be managing the facility to reduce part-time manager hours when possible.

Upgrades to the physical condition of the pool for the 2020 season were put on hold due to the COVID-19 pandemic. In the fall of 2020, staff will look to improve the playground area by replacing the sand area with artificial turf. The sand area has been closed each of the last 3 years, after June, due to sand wasps issues.

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 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
500	Sunset Pool						
	Charges for Services						
20 30 500 420900 0000	Annual Pool Passes		223,417	214,318	220,000	223	152,000
20 30 500 420905 0000	Daily Admission Fees		61,814	59,861	62,000	-	47,000
20 30 500 420910 0000	Swim Team		75,920	77,814	80,000	10	60,000
20 30 500 420920 0000	Swim Lessons		41,886	44,792	50,000	-	35,000
20 30 500 420925 0000	Coupon Books		10,933	12,825	13,000	-	13,000
20 30 500 420928 0000	Advanced Lifesaving		9,820	9,850	10,000	-	8,000
	Charges for Services		423,789	419,460	435,000	233	315,000
	Rentals						
20 30 500 430100 0000	Rent		11,058	9,685	15,000	-	11,000
	Rentals		11,058	9,685	15,000	-	11,000
	Concessions						
20 30 500 440400 0000	Concessions		49,637	50,970	58,000	-	42,000
	Concessions		49,637	50,970	58,000	-	42,000
	Miscellaneous Income						
20 30 500 485100 0000	Sponsorships		-	-	1,000	-	-
20 30 500 485600 0000	Special Events		1,010	1,436	2,000	-	1,000
	Miscellaneous Income		1,010	1,436	3,000	-	1,000
Revenue Total			485,494	481,551	511,000	233	369,000
	Salaries & Wages						
20 30 500 510110 0000	Full-Time Exempt Wages		16,160	12,773	14,000	14,000	14,000
20 30 500 510120 0000	Full-Time Non-Exempt Wages		12,906	15,369	18,200	5,670	16,000
20 30 500 510125 0000	Overtime - Full-Time		6,473	8,220	5,000	-	3,000
20 30 500 510130 0000	Part-Time Non-Exempt Wages		204,611	216,689	235,000	41	215,000
20 30 500 510135 0000	Overtime - Part-Time		596	69	100	-	-
20 30 500 510170 0000	Part-Time Non-Exempt Swim Team		25,945	26,187	26,000	-	13,500
20 30 500 510171 0000	Part-Time Non-Exempt Swim Less		34,303	26,975	30,000	340	15,000
	Salaries & Wages		300,994	306,282	328,300	20,051	276,500
	Contractual Services - Other						
20 30 500 521300 0000	Scavenger Service		3,504	4,296	5,000	1,000	5,000
20 30 500 521600 0000	Contractual Services - Other		17,806	16,483	15,000	4,000	15,000
20 30 500 521910 0000	Swim Team		4,564	299	500	299	500
	Contractual Services - Other		25,875	21,078	20,500	5,299	20,500
	Materials & Supplies						
20 30 500 530095 0000	Concessions		26,627	26,595	25,000	595	13,000
20 30 500 530210 0000	Repair Equipment		10,131	9,984	8,000	-	8,000
20 30 500 530300 0000	Supplies - Maintenance		2,780	5,521	5,000	537	5,000
20 30 500 530320 0000	Supplies - First Aid		404	731	500	-	1,000
20 30 500 530401 0000	Pool Guard Supplies		8,550	8,402	8,000	140	8,000
20 30 500 530402 0000	General Pool Supplies		1,877	2,664	2,000	265	2,000
20 30 500 530600 0000	Chemicals & Paint		52,819	60,102	55,000	227	55,000

					Actual History	Actual History	2020	2020	2021	
					2018	2019	Budget	Estimate	Budget	
20	30	500	530900	0000	Misc. Supplies & Repairs	179	795	1,000	-	1,000
20	30	500	530907	0000	Special Events	1,261	1,452	800	-	800
20	30	500	530910	0000	Swim Team	8,945	9,154	8,000	520	6,000
					Materials & Supplies	113,573	125,400	113,300	2,284	99,800
					Employment Expenses					
20	30	500	565100	0000	Employee Health Insurance	4,478	5,872	9,000	3,500	8,000
					Employment Expenses	4,478	5,872	9,000	3,500	8,000
					Utilities					
20	30	500	570100	0000	Electricity	22,707	24,697	25,500	7,500	23,970
20	30	500	570200	0000	Heating Gas & Oil	12,421	15,514	13,500	7,000	12,150
20	30	500	570300	0000	Telephone/Internet - Service	5,164	2,372	5,000	5,000	5,000
20	30	500	570400	0000	Water & Sewer Fees	55,384	60,559	57,000	5,000	62,500
					Utilities	95,676	103,142	101,000	24,500	103,620
					Miscellaneous Expenses					
20	30	500	585950	0000	Registration Processing Fees	14,912	15,603	16,087	8,841	12,065
					Miscellaneous Expenses	14,912	15,603	16,087	8,841	12,065
Expense Total										
						555,507	577,377	588,187	64,475	520,485
Revenue Total					485,494	481,551	511,000	233	369,000	
Expense Total					555,507	577,377	588,187	64,475	520,485	
500					Sunset Pool	(70,013)	(95,826)	(77,187)	(64,242)	(151,485)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Recreation Fund Summary:							
00	Administration		(1,330,369)	(1,086,925)	(1,453,491)	(599,071)	(549,237)
Programs:							
21	Athletic Programs		540,014	515,056	568,502	255,287	473,663
22	Arts & Crafts Programs		26,914	35,714	42,588	6,272	21,562
24/25	General Recreation - Active Adults		316,975	316,841	371,199	54,149	202,868
26	Special Events		(16,654)	(43,874)	(10,559)	(2,293)	(9,457)
Facilities:							
100	Ackerman Sports & Fitness Cent		419,199	411,793	451,397	135,465	291,910
150	Boathouse		64,540	57,857	80,324	(9,625)	35,300
200	Main Street Recreation Center		(56,770)	(42,601)	(72,145)	(89,395)	(98,395)
300	Maryknoll - Clubhouse		40,495	75,569	63,946	4,489	1,967
350	Maryknoll - Platform		18,545	25,718	26,134	39,748	18,699
400	Maryknoll - Splash Pad		2,943	(1,077)	3,940	(12,950)	(10,070)
450	Spring Ave Recreation Center		(123,930)	(113,652)	(136,307)	(141,552)	(156,436)
475	Spring Ave Dog Park		33,365	38,667	37,000	33,700	33,000
500	Sunset Pool		(70,013)	(95,826)	(77,187)	(64,242)	(151,485)
20	Recreation Fund		(134,748)	93,260	(104,659)	(390,020)	103,889
Recreation Fund Summary:							
20	Revenue Total		8,362,231	8,653,292	8,988,912	4,919,177	7,345,408
20	Expense Total		8,496,979	8,560,032	9,093,571	5,309,196	7,241,518
	Recreation Fund		(134,748)	93,260	(104,659)	(390,020)	103,889

2021 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 levied through property taxes are similar to the annual principal and interest payments. 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 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
45	Debt Service Fund						
0	Administration						
	Property Tax Receipts						
45 00 000 410100 0000	Taxes - Current Year		1,161,232	1,164,974	1,229,072	1,229,072	1,228,659
	Property Tax Receipts		1,161,232	1,164,974	1,229,072	1,229,072	1,228,659
	Interest Income						
45 00 000 450100 0000	Investment Income		1,000	2,000	3,000	500	1,000
	Interest Income		1,000	2,000	3,000	500	1,000
Revenue Total			1,162,232	1,166,974	1,232,072	1,229,572	1,229,659
	Debt Service						
45 00 000 580100 0000	Principal Payment on Debt	Series 2016 Non-Referendum Bond Payment	1,065,000	1,095,000	1,152,000	500,000	370,000
45 00 000 580100 0000	Principal Payment on Debt	Series 2019 Non-Referendum Bond Payment				652,000	813,000
45 00 000 580200 0000	Interest Payment on Debt	Series 2016 Non-Referendum Bond Payment	90,900	58,950	77,072	26,100	11,100
45 00 000 580200 0000	Interest Payment on Debt	Series 2019 Non-Referendum Bond Payment				50,972	34,559
45 00 000 580300 0000	Bond Issuance Fees	Annual Bond Fees	1,293	1,293	3,000	2,000	3,000
	Debt Service		1,157,193	1,155,243	1,232,072	1,231,072	1,231,659
	Transfers Out						
45 00 000 590900 0000	Fund Transfer Out	Fund Transfer Out - Corporate Fund	27,000	2,000	3,000	500	1,000
	Transfers Out		27,000	2,000	3,000	500	1,000
Expense Total			1,184,193	1,157,243	1,235,072	1,231,572	1,232,659
Revenue Total			1,162,232	1,166,974	1,232,072	1,229,572	1,229,659
Expense Total			1,184,193	1,157,243	1,235,072	1,231,572	1,232,659
00	Administration		(21,960)	9,731	(3,000)	(2,000)	(3,000)
45	Debt Service Fund		(21,960)	9,731	(3,000)	(2,000)	(3,000)

2021 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 2021, ADA related projects will be identified for funding with this tax levy.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
55 0	Special Recreation Fund Administration						
	Property Tax Receipts						
55 00 000 410100 0000	Taxes - Current Year	Levy will be determined based on EAV in spring 2021 - Assumes 2% growth in EAV	661,671	695,507	690,000	705,474	719,583
	Property Tax Receipts		661,671	695,507	690,000	705,474	719,583
Revenue Total			661,671	695,507	690,000	705,474	719,583
	Salaries & Wages						
55 00 000 510110 0000	Full-Time Exempt Wages		50,590	49,069	52,000	47,500	49,400
	Salaries & Wages		50,590	49,069	52,000	47,500	49,400
	Employment Expenses						
55 00 000 565100 0000	Employee Health Insurance		5,675	5,169	9,000	5,000	8,500
55 00 000 565320 0000	FICA & Medicare Expense		3,607	3,509	4,000	4,000	4,000
55 00 000 565325 0000	IMRF Expense	2020 Rate - 9.12%; 2021 Rate - 8.41% (7.7% decrease)	5,003	3,971	5,000	4,400	4,300
	Employment Expenses		14,285	12,648	18,000	13,400	16,800
	Capital						
55 00 000 575350 0000	Handicapped Rec. Expenses		320,870	338,654	-	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2019 Levy	-	-	348,259	348,259	356,321
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs	-	-	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		182,233	607,247	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton (Resurface basketball court & Small East Lot)	-	-	16,750	16,750	-
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	3,750	3,750	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Resilient ADA Mulch	-	-	6,250	6,250	6,250
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Master Plan Improvements	-	-	98,800	103,500	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Parking Lot & Road Repairs	-	-	-	9,601	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Pathway Improvements	-	-	-	5,469	-
55 00 000 575915 0000	ADA Compliance Capital Project	Spring Avenue (Safety Village Repaving)	-	-	3,200	3,200	-
55 00 000 575915 0000	ADA Compliance Capital Project	Walnut Glen (Playground - ADA portion)	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Playground - ADA portion)	-	-	43,750	-	50,000
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Skate Park - ADA portion)	-	-	-	-	36,000
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Resurface tennis court)	-	-	4,800	4,800	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (ADA Improvements)	-	-	-	-	18,000
55 00 000 575915 0000	ADA Compliance Capital Project	Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with	-	-	75,000	36,500	-
55 00 000 575915 0000	ADA Compliance Capital Project	Co-op Park (Playground - ADA portion)	-	-	-	9,892	21,250
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Foxcroft (Parking Lot & Pathway)	-	-	-	-	17,500
	Capital		503,103	945,901	622,143	549,554	535,655
Expense Total			567,979	1,007,618	692,143	610,454	601,855
Revenue Total			661,671	695,507	690,000	705,474	719,583
Expense Total			567,979	1,007,618	692,143	610,454	601,855
00	Administration		93,692	(312,111)	(2,143)	95,020	117,728
55	Special Recreation Fund		93,692	(312,111)	(2,143)	95,020	117,728

2021 Budget Highlights

CAPITAL PROJECTS FUND



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

Capital Replacement and Improvement Expenditures



		Budget FY 2020	Estimate FY 2020	Budget FY 2021
Account #	Revenues:			
XX-00-000-450100	Investment Income	20,000	-	-
	Contributions:			
XX-00-000-470200	Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160
	Grants:			
XX-00-000-470400	OSLAD Grant - Newton Park (if awarded)	400,000	-	-
XX-00-000-470400	State of Illinois Improvement Funding (pending)	841,000	-	-
	Total Revenues:	1,267,160	6,160	6,160
	Capital Expenditures:			
	Administration:			
	Park District Improvement Expenses			
XX-90-000-575110	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	20,000	-	-
XX-90-000-575110	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	-	20,000
		40,000	-	20,000
	Neighborhood Park Improvements			
XX-90-000-575110	Resilient ADA Mulch	25,000	25,000	25,000
XX-90-000-575110	Various Parks (Improvements)	10,000	10,000	10,000
XX-90-000-575110	Community-Wide Survey	25,000	-	-
XX-90-000-575110	District-Wide (Garbage/Recycling Receptacle Replacements)	30,000	30,000	20,000
XX-90-000-575110	State of Illinois Capital Improvements (pending)	841,000	-	-
XX-90-000-575150	Paving Improvements - Various (Asphalt & Sealcoating)	15,000	15,000	35,000
XX-90-000-575150	Asphalt/Paving Study - District-Wide	23,000	-	-
XX-90-000-575160	Athletic Field Upgrades - Various	30,000	30,000	30,000
XX-90-000-575170	Anniversary Trees (100 trees for 100 years)	10,000	10,000	-
XX-90-000-575170	Tree Maintenance - Various - (Storm Damage, Maintenance & Replacement)	15,000	15,000	15,000
	Total Neighborhood Park Improvements	1,024,000	135,000	135,000
	Miscellaneous			
XX-90-000-590900	Transfer Out - ARF - Vehicle & Equipment Replacement Program	131,904	131,904	77,000
	Total Miscellaneous	131,904	131,904	77,000
	Total Administration	1,195,904	266,904	232,000
	Ackerman Park			
XX-90-805-575110	Park Improvements (Signage, Site Furn)	-	-	50,000
XX-90-805-575110	Irrigation Variable Speed Motor	-	-	18,000
XX-90-805-575150	Parking Lot & Entrance Road Repairs	-	38,404	-
XX-90-805-575160	Field Improvements	760,000	575,000	-
XX-90-805-575150	Pathway Improvements	-	21,875	-
XX-90-805-575180	ASFC Facility Improvements - Renovation Study (PARC Grant)	4,000	2,800	-
	Total - Ackerman Park	764,000	638,079	68,000
	Frank Johnson Center			
85-XX-XXX-XXXXXX	Frank Johnson Center (Improvement Study - 2021; Parking Lot - 2024)	-	-	20,000
	Total - Frank Johnson Center	-	-	20,000

Capital Replacement and Improvement Expenditures



		Budget FY 2020	Estimate FY 2020	Budget FY 2021
<u>Lake Ellyn Park/Boathouse</u>				
XX-90-865-575110	100th Anniversary Element	25,000	8,000	-
XX-90-865-575110	Shoreline Improvements	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	4,500	-
XX-90-865-575110	Park Improvements	-	-	25,000
Total - Lake Ellyn Park/Boathouse		77,000	47,500	34,000
<u>Lake Foxcroft</u>				
XX-90-870-575150	Lake Foxcroft (Parking Lot & Pathway)	-	-	110,000
Total - Lake Foxcroft		-	-	110,000
<u>Main Street Recreation Center</u>				
XX-90-875-575180	Main Street Recreation Center (Roof Engineering)	12,500	2,250	-
XX-90-875-575180	Main Street Recreation Center (Elements, HVAC)	-	-	40,000
XX-90-875-575180	Main Street Recreation Center (Roof Repair/Replacement)	-	-	4,000
Total - Main Street Recreation Center Fund		12,500	2,250	44,000
<u>Maryknoll Park</u>				
XX-00-880-575110	Holes & Knolls Pond / Splash Repairs	30,000	30,000	8,000
XX-00-880-575110	Pavillion Improvements	10,000	10,000	-
XX-90-880-575150	Maryknoll (Parking Lot & Entrance Paver Repair)	300,000	146,000	-
XX-00-880-575110	Frog Pond Repairs	-	-	40,000
XX-30-300-575110	Painting	-	-	15,000
XX-30-350-575110	Platform (Improvements - LED Lighting)	-	-	20,000
Total - Maryknoll Park		340,000	186,000	83,000
<u>Newton Park</u>				
XX-90-885-575150	Newton (Resurface basketball court & Small East Lot)	67,000	52,686	14,314
XX-90-885-575110	OSLAD Improvements - (if awarded)	454,800	-	-
XX-90-885-575110	Skate Park Reconstruction	125,000	-	200,000
Total - Newton Park		646,800	52,686	214,314
<u>Prairie Path Park</u>				
XX-90-905-575150	Repair Pavers	20,000	20,000	-
Total - Prairie Path Park		20,000	20,000	-
<u>Spring Ave. Rec. Center</u>				
XX-90-920-575150	Spring Avenue (Safety Village)	12,800	12,800	-
XX-90-920-575180	Spring Avenue Recreation Center (Roof Engineering)	12,500	-	-
XX-90-920-575140	Spring Avenue (Replace Dog Park E&S fence & DayCare Fence)	75,000	7,000	-
XX-90-920-575180	Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	4,000
XX-90-920-575180	Spring Avenue Recreation Center (HVAC)	-	-	25,000
XX-90-920-575180	Spring Avenue Recreation Center (Board Room Renovations)	-	-	25,000
Total - Spring Ave. Rec. Center		100,300	19,800	54,000
<u>Sunset Pool/Park</u>				
XX-90-930-575110	Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	5,000	100,000
XX-90-930-575150	Sunset Park (Resurface tennis court)	19,200	20,300	-
XX-90-930-575180	Pump Repairs	20,000	-	-
XX-90-930-575180	Sunset Pool (VGB Grates) - Deferred to 2020	12,000	12,000	-
XX-90-930-575180	Sunset Pool (Facility Infrastructure Consultant)	5,000	5,000	-
XX-90-930-575180	Sunset Pool (Sand Turf Replacement)	-	28,000	-
XX-90-930-575180	Sunset Pool (Elements)	60,000	-	-
Total - Sunset Pool/Park		136,200	70,300	100,000

Capital Replacement and Improvement Expenditures

		Budget FY 2020	Estimate FY 2020	Budget FY 2021
<u>Surrey Park</u>				
XX-90-935-575150	Basketball Court Resurfacing	20,000	15,000	-
XX-90-935-575110	Park Improvements	10,000	10,000	-
Total - Surrey Park		30,000	25,000	-
<u>Village Green Park</u>				
XX-00-940-575110	Drainage Improvements	85,000	-	85,000
XX-00-940-575130	Village Green (South Lot)	-	-	85,000
XX-00-940-575110	Painting	15,000	15,000	-
XX-00-940-575110	Pickleball	-	-	18,000
Total - Village Green Park		100,000	15,000	188,000
<u>Ongoing Replacement Expenditures:</u>				
<u>Playground Replacement Program</u>				
XX-90-945-575120	Walnut Glen (Playground)	-	7,784	-
XX-90-885-575120	Newton (Playground)	175,000	-	200,000
XX-90-820-575120	Co-op (Playground)	-	39,566	85,000
Total Playground Replacement Program		175,000	47,350	285,000
<u>Ackerman Sport & Fitness Center Program</u>				
85-30-100-541300	Fitness Cardio	-	-	50,000
85-30-100-541300	Turf Replacement	160,000	116,727	-
Total Ackerman Sport & Fitness Center Program		160,000	116,727	50,000
<u>Equipment Replacement Program</u>				
85-10-000-575200	Unit 426 (Ford F-250 4 X 4)	39,800	-	-
85-10-000-575200	Unit 440 (F-250 S.D. Pick Up Truck)	50,300	-	51,500
85-10-000-575300	CTX Mini-Skid Steer	33,000	33,000	-
85-10-000-575300	Grappler Attachment	3,200	-	-
85-10-000-575300	Harley Rake Attachment	7,000	5,609	-
85-10-000-575300	Felling Trailer	13,000	12,678	-
85-10-000-575300	Ballfield Trailer	-	-	3,500
85-10-000-575300	Deeptine Aerator	-	-	28,000
Total Vehicle & Equipment Replacement		146,300	51,287	83,000
Capital Expenditures Total		3,422,704	1,343,519	1,147,314
Ongoing Replacement Expenditures Total		481,300	215,364	418,000
Grand Total - Capital Expenses		3,904,004	1,558,883	1,565,314



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 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
Account #	Revenues:										
XX-00-000-450100	Investment Income	20,000	-	-	-	-	-	-	-	-	-
	Contributions:										
XX-00-000-470200	Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	6,160	6,160	-	-	-
	Grants:										
XX-00-000-470400	OSLAD Grant - Newton Park (if awarded)	400,000	-	-	-	-	-	-	-	-	-
XX-00-000-470400	State of Illinois Improvement Funding (pending)	841,000	-	-	-	-	-	-	-	-	-
	Total Revenues:	1,267,160	6,160	6,160	-	-	6,160	6,160	-	-	-
	Capital Expenditures:										
	Administration:										
	Park District Improvement Expenses										
XX-90-000-575110	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	20,000	-	-	-	-	-	-	-	-	-
XX-90-000-575110	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	-	-	-	-	20,000	20,000	-	-	-
		40,000	-	-	-	-	20,000	20,000	-	-	-
	Neighborhood Park Improvements										
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	Community-Wide Survey	25,000	-	-	-	-	-	-	-	-	-
XX-90-000-575110	District-Wide (Garbage/Recycling Receptacle Replacements)	30,000	30,000	30,000	-	-	20,000	20,000	-	-	-
XX-90-000-575110	State of Illinois Capital Improvements (pending)	841,000	-	-	-	-	-	-	-	-	-
XX-90-000-575150	Paving Improvements - Various (Asphalt & Sealcoating)	15,000	15,000	11,250	3,750	-	35,000	26,250	8,750	-	-
XX-90-000-575150	Asphalt/Paving Study - District-Wide	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)	10,000	10,000	10,000	-	-	-	-	-	-	-
XX-90-000-575170	Tree Maintenance - Various (Storm Damage, Maintenance & Replacement)	15,000	15,000	15,000	-	-	15,000	15,000	-	-	-
	Total Neighborhood Park Improvements	1,024,000	135,000	125,000	10,000	-	135,000	120,000	15,000	-	-
	Miscellaneous										
XX-90-000-590900	Transfer Out - ARF - Vehicle & Equipment Replacement Program	131,904	131,904	131,904	-	-	77,000	77,000	-	-	-
	Total Miscellaneous	131,904	131,904	131,904	-	-	77,000	77,000	-	-	-
	Total Administration	1,195,904	266,904	256,904	10,000	-	232,000	217,000	15,000	-	-
	Ackerman Park										
XX-90-805-575110	Park Improvements (Signage, Site Furn)	-	-	-	-	-	50,000	50,000	-	-	-
XX-90-805-575110	Irrigation Variable Speed Motor	-	-	-	-	-	18,000	18,000	-	-	-
XX-90-805-575150	Parking Lot & Entrance Road Repairs	-	38,404	28,803	9,601	-	-	-	-	-	-
XX-90-805-575160	Field Improvements	760,000	575,000	471,500	103,500	-	-	-	-	-	-
XX-90-805-575150	Pathway Improvements	-	21,875	16,406	5,469	-	-	-	-	-	-
XX-90-805-575180	ASFC Facility Improvements - Renovation Study (PARC Grant)	4,000	2,800	2,800	-	-	-	-	-	-	-
	Total - Ackerman Park	764,000	638,079	519,509	118,570	-	68,000	68,000	-	-	-
	Frank Johnson Center										
85-XX-XXX-XXXXXX	Frank Johnson Center (Improvement Study - 2021; Parking Lot - 2024)	-	-	-	-	-	20,000	-	-	20,000	-
	Total - Frank Johnson Center	-	-	-	-	-	20,000	-	-	20,000	-
	Lake Ellyn Park/Boathouse										
XX-90-865-575110	100th Anniversary Element	25,000	8,000	8,000	-	-	-	-	-	-	-
XX-90-865-575110	Shoreline Improvements	35,000	35,000	35,000	-	-	-	-	-	-	-
XX-90-865-575110	Lake Ellyn Ruth Candy Park Signage	9,000	-	-	-	-	9,000	9,000	-	-	-
XX-90-865-575150	Reset Circle Pavers	8,000	4,500	4,500	-	-	-	-	-	-	-
XX-90-865-575110	Park Improvements	-	-	-	-	-	25,000	25,000	-	-	-
	Total - Lake Ellyn Park/Boathouse	77,000	47,500	47,500	-	-	34,000	34,000	-	-	-
	Lake Foxcroft										
XX-90-870-575150	Lake Foxcroft (Parking Lot & Pathway)	-	-	-	-	-	110,000	52,500	17,500	40,000	-
	Total - Lake Foxcroft	-	-	-	-	-	110,000	52,500	17,500	40,000	-



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 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
Main Street Recreation Center											
XX-90-875-575180	12,500	2,250	2,250	-	-	-	-	-	-	-	
XX-90-875-575180	-	-	-	-	-	-	40,000	40,000	-	-	
XX-90-875-575180	-	-	-	-	-	-	4,000	4,000	-	-	
Total - Main Street Recreation Center Fund	12,500	2,250	2,250	-	-	-	44,000	44,000	-	-	
Maryknoll Park											
XX-00-880-575110	30,000	30,000	-	-	-	30,000	8,000	-	-	8,000	
XX-00-880-575110	10,000	10,000	-	-	-	10,000	-	-	-	-	
XX-90-880-575150	300,000	146,000	109,500	36,500	-	-	-	-	-	-	
XX-00-880-575110	-	-	-	-	-	-	40,000	-	15,000	25,000	
XX-30-300-575110	-	-	-	-	-	-	15,000	-	15,000	-	
XX-30-350-575110	-	-	-	-	-	-	20,000	-	20,000	-	
Total - Maryknoll Park	340,000	186,000	109,500	36,500	-	40,000	83,000	-	58,000	25,000	
Newton Park											
XX-90-885-575150	67,000	52,686	50,250	16,750	(14,314)	-	14,314	-	14,314	-	
XX-90-885-575110	454,800	-	-	-	-	-	-	-	-	-	
XX-90-885-575110	125,000	-	-	-	-	-	200,000	164,000	36,000	-	
Total - Newton Park	646,800	52,686	50,250	16,750	(14,314)	-	214,314	164,000	36,000	14,314	
Prairie Path Park											
XX-90-905-575150	20,000	20,000	20,000	-	-	-	-	-	-	-	
Total - Prairie Path Park	20,000	20,000	20,000	-	-	-	-	-	-	-	
Spring Ave. Rec. Center											
XX-90-920-575150	12,800	12,800	9,600	3,200	-	-	-	-	-	-	
XX-90-920-575180	12,500	-	-	-	-	-	-	-	-	-	
XX-90-920-575140	75,000	7,000	7,000	-	-	-	-	-	-	-	
XX-90-920-575180	-	-	-	-	-	-	4,000	4,000	-	-	
XX-90-920-575180	-	-	-	-	-	-	-	25,000	-	-	
XX-90-920-575180	-	-	-	-	-	-	25,000	25,000	-	-	
Total - Spring Ave. Rec. Center	100,300	19,800	16,600	3,200	-	-	54,000	54,000	-	-	
Sunset Pool/Park											
XX-90-930-575110	20,000	5,000	5,000	-	-	-	100,000	82,000	18,000	-	
XX-90-930-575150	19,200	20,300	15,500	4,800	-	-	-	-	-	-	
XX-90-930-575180	20,000	-	-	-	-	-	-	-	-	-	
XX-90-930-575180	12,000	12,000	12,000	-	-	-	-	-	-	-	
XX-90-930-575180	5,000	5,000	5,000	-	-	-	-	-	-	-	
XX-90-930-575180	-	28,000	28,000	-	-	-	-	-	-	-	
XX-90-930-575180	60,000	-	-	-	-	-	-	-	-	-	
Total - Sunset Pool/Park	136,200	70,300	65,500	4,800	-	-	100,000	82,000	18,000	-	
Surrey Park											
XX-90-935-575150	20,000	15,000	15,000	-	-	-	-	-	-	-	
XX-90-935-575110	10,000	10,000	10,000	-	-	-	-	-	-	-	
Total - Surrey Park	30,000	25,000	25,000	-	-	-	-	-	-	-	
Village Green Park											
XX-00-940-575110	85,000	-	-	-	(85,000)	85,000	85,000	-	85,000	-	
XX-00-940-575130	-	-	-	-	-	-	85,000	-	(15,000)	100,000	
XX-00-940-575110	15,000	15,000	-	-	-	15,000	-	-	-	-	
XX-00-940-575110	-	-	-	-	-	-	18,000	-	-	18,000	
Total - Village Green Park	100,000	15,000	-	-	(85,000)	100,000	188,000	-	70,000	118,000	
Ongoing Replacement Expenditures:											
Playground Replacement Program											
XX-90-945-575120	-	7,784	7,784	-	-	-	-	-	-	-	
XX-90-885-575120	175,000	-	-	-	-	-	200,000	150,000	50,000	-	
XX-90-820-575120	-	39,566	29,675	9,892	-	-	85,000	63,750	21,250	-	
Total Playground Replacement Program	175,000	47,350	37,459	9,892	-	-	285,000	213,750	71,250	-	



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 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
Ackerman Sport & Fitness Center Program											
85-30-100-541300	-	-	-	-	-	-	50,000	-	-	50,000	-
85-30-100-541300	160,000	116,727	-	-	116,727	-	-	-	-	-	-
Total Ackerman Sport & Fitness Center Program	160,000	116,727	-	-	116,727	-	50,000	-	-	50,000	-
Equipment Replacement Program											
85-10-000-575200	39,800	-	-	-	-	-	-	-	-	-	-
85-10-000-575200	50,300	-	-	-	-	-	51,500	-	-	51,500	-
85-10-000-575300	33,000	33,000	-	-	33,000	-	-	-	-	-	-
85-10-000-575300	3,200	-	-	-	-	-	-	-	-	-	-
85-10-000-575300	7,000	5,609	-	-	5,609	-	-	-	-	-	-
85-10-000-575300	13,000	12,678	-	-	12,678	-	-	-	-	-	-
85-10-000-575300	-	-	-	-	-	-	3,500	-	-	3,500	-
85-10-000-575300	-	-	-	-	-	-	28,000	-	-	28,000	-
Total Vehicle & Equipment Replacement	146,300	51,287	-	-	51,287	-	83,000	-	-	83,000	-
Capital Expenditures Total	3,422,704	1,343,519	1,113,013	189,820	(99,314)	140,000	1,147,314	715,500	86,500	202,314	143,000
Ongoing Replacement Expenditures Total	481,300	215,364	37,459	9,892	168,014	-	418,000	213,750	71,250	133,000	-
Grand Total - Capital Expenses	3,904,004	1,558,883	1,150,472	199,711	68,700	140,000	1,565,314	929,250	157,750	335,314	143,000



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 Fund Breakdown				2022 Plan	2023 Plan	2024 Plan	2025 Plan	2021 - 2025 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						
Revenues:																	
Investment Income	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,000	
Contributions:																	
Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	6,160	6,160	-	-	-	-	-	-	-	-	24,640	
Grants:																	
OSLAD Grant - Newton Park (if awarded)	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State of Illinois Improvement Funding (pending)	841,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-Referendum Bond Issue																	
Bond Proceeds (estimated)	-	-	-	-	-	-	-	-	-	-	-	-	3,615,000	-	-	7,175,000	
Total Revenues:	1,267,160	6,160	6,160	-	-	6,160	6,160	6,160	-	-	-	-	3,615,000	11,160	3,618,000	7,220,640	
Capital Expenditures:																	
Administration:																	
Park District Improvement Expenses																	
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	-	-	-	-	20,000	20,000	-	-	-	-	-	20,000	-	-	80,000	
Total Administration	40,000	-	-	-	-	20,000	20,000	-	-	-	-	-	20,000	-	20,000	100,000	
Neighborhood Park Improvements																	
Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	25,000	18,750	6,250	-	-	-	-	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	50,000	
Security Cameras (District-Wide)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,000	
Various (Fencing)	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	
Various (Lighting)	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	
District-Wide (Signage)	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	
Community-Wide Survey	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	
District-Wide (Garbage/Recycling Receptacle Replacements)	30,000	30,000	30,000	-	-	20,000	20,000	-	-	-	-	-	-	-	-	20,000	
State of Illinois Capital Improvements (pending)	841,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Paving Improvements - Various (Asphalt & Sealcoating)	15,000	15,000	11,250	3,750	-	35,000	26,250	8,750	-	-	-	-	35,000	35,000	35,000	95,000	
Asphalt/Paving Study - District-Wide	23,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Athletic Field Upgrades - Various	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)	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tree Maintenance - Various - (Storm Damage, Maintenance & Replacement)	15,000	15,000	15,000	-	-	15,000	15,000	-	-	-	-	-	15,000	15,000	15,000	75,000	
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Neighborhood Park Improvements	1,024,000	135,000	125,000	10,000	-	135,000	120,000	15,000	-	-	-	-	280,000	115,000	115,000	495,000	1,140,000
Miscellaneous																	
Bond Insurance Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	80,000	
Transfer Out - ARF - Vehicle & Equipment Replacement Program	131,904	131,904	131,904	-	-	77,000	77,000	-	-	-	-	-	135,000	135,000	135,000	135,000	
Total Miscellaneous	131,904	131,904	131,904	-	-	77,000	77,000	-	-	-	-	-	175,000	135,000	135,000	175,000	697,000
Total Administration	1,195,904	266,904	256,904	10,000	-	232,000	217,000	15,000	-	-	-	-	495,000	270,000	250,000	690,000	1,937,000
Ackerman Park																	
Park Improvements (Signage, Site Furn)	-	-	-	-	-	50,000	50,000	-	-	-	-	-	-	-	-	50,000	
Irrigation Variable Speed Motor	-	-	-	-	-	18,000	18,000	-	-	-	-	-	-	-	-	18,000	
Parking Lot & Entrance Road Repairs	-	38,404	28,803	9,601	-	-	-	-	-	-	-	-	350,000	350,000	-	700,000	
Field Improvements	760,000	575,000	471,500	103,500	-	-	-	-	-	-	-	-	-	-	-	-	
Pathway Improvements	-	21,875	16,406	5,469	-	-	-	-	-	-	-	-	-	-	-	-	
ASFC Facility Improvements - Renovation Study (PARC Grant)	4,000	2,800	2,800	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ackerman (Replace hub lights)	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	500,000	
Total - Ackerman Park	764,000	638,079	519,509	118,570	-	68,000	68,000	-	-	-	-	-	500,000	350,000	350,000	-	1,268,000
Churchill Park																	
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000	
Total - Churchill Park	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000	
George Ball Park																	
George Ball (Resurface tennis court)	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-	-	300,000	
George Ball (Replace Tennis Court Lighting System)	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000	
Total - Churchill Park	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	400,000	
Frank Johnson Center																	
Frank Johnson Center (Improvement Study - 2021; Parking Lot - 2024)	-	-	-	-	-	20,000	-	-	20,000	-	-	-	-	-	200,000	-	220,000
Total - Frank Johnson Center	-	-	-	-	-	20,000	-	-	20,000	-	-	-	-	-	200,000	-	220,000



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 Fund Breakdown				2022 Plan	2023 Plan	2024 Plan	2025 Plan	2021 - 2025 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					
Lake Ellyn Park/Boathouse																
100th Anniversary Element	25,000	8,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	
Shoreline Improvements	35,000	35,000	35,000	-	-	-	-	-	-	-	-	-	-	-	-	
Lake Ellyn Ruth Candy Park Signage	9,000	-	-	-	-	9,000	9,000	-	-	-	-	-	-	-	9,000	
Reset Circle Pavers	8,000	4,500	4,500	-	-	-	-	-	-	-	-	-	-	-	-	
Park Improvements	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000	
Total - Lake Ellyn Park/Boathouse	77,000	47,500	47,500	-	-	34,000	34,000	-	-	-	-	-	-	-	34,000	
Lake Foxcroft																
Lake Foxcroft (Parking Lot & Pathway)	-	-	-	-	-	110,000	52,500	17,500	40,000	-	-	-	-	-	110,000	
Total - Lake Foxcroft	-	-	-	-	-	110,000	52,500	17,500	40,000	-	-	-	-	-	110,000	
Main Street Recreation Center																
Main Street Recreation Center (Roof Engineering)	12,500	2,250	2,250	-	-	-	-	-	-	-	-	-	-	-	-	
Main Street Recreation Center (Elements, HVAC)	-	-	-	-	-	40,000	40,000	-	-	-	-	-	-	-	40,000	
Main Street Recreation Center (LED Lights)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	
Main Street Recreation Center (Roof Repair/Replacement)	-	-	-	-	-	4,000	4,000	-	-	-	-	-	231,000	-	235,000	
Total - Main Street Recreation Center Fund	12,500	2,250	2,250	-	-	44,000	44,000	-	-	-	-	-	231,000	-	295,000	
Maryknoll Park																
Holes & Knolls Pond / Splash Repairs	30,000	30,000	-	-	-	30,000	8,000	-	8,000	-	-	-	-	-	8,000	
Pavillion Improvements	10,000	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-	-	
Maryknoll (Parking Lot & Entrance Paver Repair)	300,000	146,000	109,500	36,500	-	-	-	-	-	-	-	-	-	-	-	
Frog Pond Repairs	-	-	-	-	-	40,000	-	-	15,000	25,000	-	-	-	-	40,000	
Painting	-	-	-	-	-	15,000	-	-	15,000	-	-	-	-	-	15,000	
Clubhouse (Elements)	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	75,000	
Platform (Improvements - LED Lighting)	-	-	-	-	-	20,000	-	-	20,000	-	-	-	50,000	50,000	120,000	
Total - Maryknoll Park	340,000	186,000	109,500	36,500	-	83,000	-	-	58,000	25,000	75,000	50,000	50,000	-	258,000	
Newton Park																
NEWTON (Resurface basketball court & Small East Lot)	67,000	52,686	50,250	16,750	(14,314)	14,314	-	-	14,314	-	-	-	-	-	14,314	
OSLAD Improvements - (if awarded)	454,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Skate Park Reconstruction	125,000	-	-	-	-	200,000	164,000	36,000	-	-	-	-	-	-	200,000	
Newton Park (Parking Lots)	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	80,000	
Concession Stand Building Improvements	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	100,000	
Total - Newton Park	646,800	52,686	50,250	16,750	(14,314)	214,314	164,000	36,000	14,314	-	-	180,000	-	-	394,314	
Prairie Path Park																
Repair Pavers	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	
Total - Prairie Path Park	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	
Spring Ave. Rec. Center																
Spring Avenue (Safety Village)	12,800	12,800	9,600	3,200	-	-	-	-	-	-	-	-	-	-	-	
Spring Avenue Recreation Center (Roof Engineering)	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Spring Avenue (Replace Dog Park E&S fence & DayCare Fence)	75,000	7,000	7,000	-	-	-	-	-	-	-	-	-	-	-	-	
Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	-	-	-	4,000	4,000	-	-	-	-	-	-	-	4,000	
Spring Avenue Recreation Center (HVAC)	-	-	-	-	-	25,000	25,000	-	-	-	-	25,000	25,000	-	125,000	
Spring Avenue Recreation Center (Board Room Renovations)	-	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	25,000	
Total - Spring Ave. Rec. Center	100,300	19,800	16,600	3,200	-	54,000	54,000	-	-	-	608,000	25,000	25,000	25,000	762,000	
Sunset Pool/Park																
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	5,000	5,000	-	-	100,000	82,000	18,000	-	-	20,000	20,000	20,000	20,000	180,000	
Sunset Park (Resurface tennis court)	19,200	20,300	15,500	4,800	-	-	-	-	-	-	-	-	-	-	-	
Pump Repairs	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sunset Pool (VGB Grates) - Deferred to 2020	12,000	12,000	12,000	-	-	-	-	-	-	-	-	-	-	-	-	
Sunset Pool (Facility Infrastructure Consultant)	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	
Sunset Pool (Sand Turf Replacement)	-	28,000	28,000	-	-	-	-	-	-	-	-	-	-	-	-	
Sunset Pool (Elements)	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total - Sunset Pool/Park	136,200	70,300	65,500	4,800	-	100,000	82,000	18,000	-	-	20,000	20,000	20,000	20,000	180,000	
Surrey Park																
Basketball Court Resurfacing	20,000	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	
Park Improvements	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	
Total - Surrey Park	30,000	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	



Capital Replacement and Improvement Expenditures

	Budget FY 2020	Estimate FY 2020	2020 Fund Breakdown (Year-End Estimate)				Budget FY 2021	2021 Fund Breakdown				2022 Plan	2023 Plan	2024 Plan	2025 Plan	2021 - 2025 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					
Village Green Park																
Drainage Improvements	85,000	-	-	-	(85,000)	85,000	-	-	85,000	-	-	-	-	-	-	85,000
Village Green (South Lot)	-	-	-	-	-	85,000	-	-	-	-	(15,000)	100,000	-	-	-	85,000
Painting	15,000	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pickleball	-	-	-	-	-	18,000	-	-	-	-	-	18,000	-	-	-	18,000
Backstop Replacements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Village Green (Parking Lot & Basketball Court)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000
Total - Village Green Park	100,000	15,000	-	-	(85,000)	188,000	-	-	70,000	118,000	100,000	350,000	-	-	-	638,000
Ongoing Replacement Expenditures:																
Playground Replacement Program																
Walnut Glen (Playground)	-	7,784	7,784	-	-	-	-	-	-	-	-	-	-	-	-	-
Newton (Playground)	175,000	-	-	-	-	200,000	150,000	50,000	-	-	-	-	-	-	-	200,000
Co-op (Playground)	-	39,566	29,675	9,892	-	85,000	63,750	21,250	-	-	-	-	-	-	-	85,000
Sunset (Playground & Shelter)	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	200,000
Panfish (Playground)	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	125,000
Lake Foxcroft (Playground)	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	200,000
TBD (Playground Replacement Plan)	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000
Total Playground Replacement Program	175,000	47,350	37,459	9,892	-	285,000	213,750	71,250	-	-	200,000	125,000	200,000	175,000	-	985,000
Ackerman Sport & Fitness Center Program																
Fitness Cardio	-	-	-	-	-	50,000	-	-	50,000	-	50,000	-	-	25,000	-	125,000
Fitness Strength	-	-	-	-	-	-	-	-	-	-	-	50,000	-	12,000	-	62,000
Water Heater (2)	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	10,000
Refinish studio floor	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	60,000
Turf Replacement	160,000	116,727	-	-	116,727	-	-	-	-	-	-	-	-	-	-	-
Bleachers	-	-	-	-	-	-	-	-	-	-	-	50,000	20,000	-	-	70,000
Spin Bikes (12)	-	-	-	-	-	-	-	-	-	-	-	20,000	3,000	-	-	23,000
Auto Belay	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
Carpet	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000
PC Replacements	-	-	-	-	-	-	-	-	-	-	7,000	-	6,750	-	-	13,750
Floor Scrubber	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	-	-	24,000
Dryer	-	-	-	-	-	-	-	-	-	-	7,000	-	-	-	-	7,000
Washing Machine	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	8,000
Lobby Furniture	-	-	-	-	-	-	-	-	-	-	10,000	-	5,000	-	-	15,000
Copier(s)	-	-	-	-	-	-	-	-	-	-	3,000	-	2,000	-	-	5,000
HVAC	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	40,000
Interior Design	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000
TV (8)	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-	7,000
Free Weights	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	5,000
Folding Chairs (100)	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
Tables (10)	-	-	-	-	-	-	-	-	-	-	-	-	700	-	-	700
Total Ackerman Sport & Fitness Center Program	160,000	116,727	-	-	116,727	50,000	-	-	50,000	-	50,000	192,000	110,000	94,450	-	496,450
Equipment Replacement Program																
Unit 426 (Ford F-250 4 x 4)	39,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unit 440 (F-250 S.D. Pick Up Truck)	50,300	-	-	-	-	51,500	-	-	51,500	-	-	-	-	-	-	51,500
CTX Mini-Skid Steer	33,000	33,000	-	-	33,000	-	-	-	-	-	-	-	-	-	-	-
Grapppler Attachment	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Harley Rake Attachment	7,000	5,609	-	-	5,609	-	-	-	-	-	-	-	-	-	-	-
Felling Trailer	13,000	12,678	-	-	12,678	-	-	-	-	-	-	-	-	-	-	-
Ballfield Trailer	-	-	-	-	-	3,500	-	-	3,500	-	-	-	-	-	-	3,500
Deeptine Aerator	-	-	-	-	-	28,000	-	-	28,000	-	-	-	-	-	-	28,000
Vehicle & Equipment (TBD)	-	-	-	-	-	-	-	-	-	-	136,000	125,000	125,000	125,000	-	511,000
Total Vehicle & Equipment Replacement	146,300	51,287	-	-	51,287	83,000	-	-	83,000	-	136,000	125,000	125,000	125,000	-	594,000
Capital Expenditures Total	3,422,704	1,343,519	1,113,013	189,820	(99,314)	140,000	1,147,314	715,500	86,500	202,314	143,000	2,543,000	1,065,000	1,075,000	966,000	6,796,314
Ongoing Replacement Expenditures Total	481,300	215,364	37,459	9,892	168,014	-	418,000	213,750	71,250	133,000	-	386,000	442,000	435,000	394,450	2,075,450
Grand Total - Capital Expenses	3,904,004	1,558,883	1,150,472	199,712	68,700	140,000	1,565,314	929,250	157,750	335,314	143,000	2,929,000	1,507,000	1,510,000	1,360,450	8,871,764

Glen Ellyn Park District Playground Replacement Plan

Plan Year	Park	Playground Type	Last Installed	Amount Allocated Annually	Annual Expense (in 2020 \$)	Deferred (carryover) Balance
(2020)				\$175,000	Deferred	\$175,000
1 (2021)	Newton Park	Community	1994		(\$200,000)	
2 (2021)	Co-op Park	Neighborhood	1996	\$175,000	(\$125,000)	\$25,000
3 (2022)	Sunset Park	Community	1993	\$175,000	(\$200,000)	\$0
4 (2023)	Panfish Park	Neighborhood	1996	\$175,000	(\$125,000)	\$50,000
5 (2024)	Lake Foxcroft	Neighborhood	1995	\$175,000	(\$200,000)	\$25,000
6 (2025)	Spalding	Neighborhood	1999	\$175,000	(\$125,000)	\$75,000
7 (2026)	Babcock Grove	Neighborhood	2000	\$175,000	(\$125,000)	\$125,000
8 (2027)	Stacy	Neighborhood	2002	\$175,000	(\$125,000)	\$175,000
9 (2028)	Maryknoll Park	Community	2007	\$175,000	(\$350,000)	\$0
10 (2029)	Johnson Center	Neighborhood	2002	\$175,000	(\$125,000)	\$50,000
11 (2030)	Sunset Pool/Glen Oak*	Neighborhood	2007	\$175,000	(\$125,000)	\$100,000
12 (2031)	Greenbriar Park	Neighborhood	2006	\$175,000	(\$125,000)	\$150,000
13 (2032)	Village Green Park	Community	2008	\$175,000	(\$325,000)	\$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

2021 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 2021 (and beyond) capital project plan.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
85 0	Asset Replacement Fund Administration						
	Transfers Received						
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	1,400,000	1,200,000	1,215,000	500,000	500,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	100,000	125,000	-	300,000	-
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	54,000	58,000	68,000	68,000	68,000
	Transfers Received		1,554,000	1,383,000	1,283,000	868,000	568,000
Revenue Total			1,554,000	1,383,000	1,283,000	868,000	568,000
	Capital						
85 00 000 XXXXXX 0000	Johnson Center - Improvement Study		-	-	-	-	20,000
85 00 000 XXXXXX 0000	Lake Foxcroft - Pathway Improvements		-	-	-	-	40,000
85 00 000 XXXXXX 0000	Maryknoll - Holes & Knolls Pond Repairs		-	-	-	-	15,000
85 00 000 XXXXXX 0000	Newton Park - Paving		-	-	-	(14,314)	14,314
85 00 000 XXXXXX 0000	Village Green - Drainage Improvements		-	-	-	(85,000)	85,000
85 00 000 XXXXXX 0000	Village Green - South Lot Improvements		-	-	-	-	(15,000)
	Capital		-	-	-	(99,314)	159,314
	Transfers Out						
85 00 000 590900 0000	Fund Transfer Out	Transfer to Capital Projects Fund to fund Capital Projects	785,000	1,469,518	1,850,000	1,134,312	923,090
	Transfers Out		785,000	1,469,518	1,850,000	1,134,312	923,090
Expense Total			785,000	1,469,518	1,850,000	1,034,998	1,082,404
Revenue Total			1,554,000	1,383,000	1,283,000	868,000	568,000
Expense Total			785,000	1,469,518	1,850,000	1,034,998	1,082,404
00	Administration		769,000	(86,518)	(567,000)	(166,998)	(514,404)

2021 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 budgeted for 2021, \$51,500 for the replacement of truck #440 (Ford F-250 Dump Truck), \$3,500 for the replacement of a ballfield trailer and \$28,000 to add a deep tine aerator. The truck is heavily used throughout the year for a variety of purposes including plowing, hauling, towing, day-to-day work, etc. The old truck will be traded in or sold outright depending on market trend. The replacement of these vehicles and equipment will allow staff to better meet the increased demands for maintenance activities district wide.

The recommendations have been decreased to reduce expenditures. As a reminder truck #440 was previously budgeted to be purchased in 2020 and was deferred. Additionally, truck #426 was deferred in 2020 as well but staff believes the vehicle still has some useful life.

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 three 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 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
10	Parks Maintenance						
	Miscellaneous Income						
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades		30,017	12,800	-	-	-
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	500	-
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	F250 Trade-In	-	-	-	-	1,300
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	Ballfield Trailer	-	-	-	-	150
	Miscellaneous Income		30,017	12,800	5,500	500	1,450
	Transfers Received						
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Corporate Fund	2,374	2,374	2,374	2,374	2,374
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Recreation Fund	66,978	72,688	93,455	93,455	60,000
85 10 000 490900 0000	Fund Transfer Received	ERF Transfer - Capital Projects Fund	104,179	106,439	131,904	131,904	77,000
	Transfers Received		173,531	181,501	227,733	227,733	139,374
Revenue Total			203,548	194,301	233,233	228,233	140,824
	Capital						
85 10 000 575200 0000	Vehicle Purchases		82,737	73,554	-	-	-
85 10 000 575200 0000	Vehicle Purchases	#440 F250	-	-	50,300	-	51,500
85 10 000 575200 0000	Vehicle Purchases	#426 F250	-	-	39,800	-	-
85 10 000 575300 0000	Maintenance Equipment		157,966	221,385	-	-	-
85 10 000 575300 0000	Maintenance Equipment	CTX Mini Skid Steer	-	-	33,000	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	5,609	-
85 10 000 575300 0000	Maintenance Equipment	Felling Trailer	-	-	13,000	12,678	-
85 10 000 575300 0000	Maintenance Equipment	Ballfield Trailer	-	-	-	-	3,500
85 10 000 575300 0000	Maintenance Equipment	Deeptine Aerator	-	-	-	-	28,000
	Capital		240,703	294,938	146,300	51,287	83,000
Expense Total			240,703	294,938	146,300	51,287	83,000
Revenue Total			203,548	194,301	233,233	228,233	140,824
Expense Total			240,703	294,938	146,300	51,287	83,000
10	Parks Maintenance		(37,155)	(100,637)	86,933	176,946	57,824

 Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
30	Facilities						
100	Ackerman Sports & Fitness Cent						
	Transfers Received						
85 30 100 490900 0000	Fund Transfer Received	Transfer Received - Ackerman Sports & Fitness Facility	125,000	125,000	125,000	125,000	125,000
	Transfers Received		125,000	125,000	125,000	125,000	125,000
Revenue Total			125,000	125,000	125,000	125,000	125,000
	Other Equipment						
85 30 100 541300 0000	Building Equipment		111,142	98,414	-	-	-
85 30 100 541300 0000	Building Equipment	Indoor Turf Field Replacement	-	-	160,000	116,727	-
85 30 100 541300 0000	Building Equipment	Cardio Equipment	-	-	-	-	50,000
	Other Equipment		111,142	98,414	160,000	116,727	50,000
Expense Total			111,142	98,414	160,000	116,727	50,000
Revenue Total			125,000	125,000	125,000	125,000	125,000
Expense Total			111,142	98,414	160,000	116,727	50,000
100	Ackerman Sports & Fitness Cent		13,858	26,586	(35,000)	8,273	75,000

Account Number			Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
300									
Maryknoll - Clubhouse									
Transfers Received									
85	30	300	490900	0000	Fund Transfer Received	Fund Transfer Received - Maryknoll Clubhouse	25,000	25,000	25,000
Transfers Received									
Revenue Total									
					25,000	25,000	25,000	25,000	25,000
					25,000	25,000	25,000	25,000	25,000
Capital									
85	30	300	575110	0000	Maryknoll Park Improvements	Splash Pad - Chemtroller Replacement & Misc. Capitals	39,533	-	8,000
85	30	300	575110	0000	Maryknoll Park Improvements	Painting	-	-	15,000
Capital									
Expense Total									
					39,533	-	-	-	23,000
					39,533	-	-	-	23,000
Revenue Total					25,000	25,000	25,000	25,000	25,000
Expense Total					39,533	-	-	-	23,000
300					(14,533)	25,000	25,000	25,000	2,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
350	Maryknoll - Platform						
	Transfers Received						
85 30 350 490900 0000	Fund Transfer Received	Fund Transfer Received - Platform Facility	5,000	5,000	5,000	5,000	5,000
	Transfers Received		5,000	5,000	5,000	5,000	5,000
Revenue Total			5,000	5,000	5,000	5,000	5,000
	Capital						
85 30 350 575110 0000	Platform Facility Improvements		-	-	-	-	20,000
	Capital		-	-	-	-	20,000
Expense Total			-	-	-	-	20,000
Revenue Total			5,000	5,000	5,000	5,000	5,000
Expense Total			-	-	-	-	20,000
350	Maryknoll - Platform		5,000	5,000	5,000	5,000	(15,000)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
885	Newton Park						
	Grants & Donations						
85 30 885 470225 0000	Newton Park Contributions	Newton Turf Contributions (\$25,000 - Football; \$7,500 - Lacrosse - beginning in 2019)	25,000	32,500	32,500	32,500	32,500
	Grants & Donations		25,000	32,500	32,500	32,500	32,500
	Transfers Received						
85 30 885 490900 0000	Fund Transfer Received	Recreation Fund - Newton Turf Rental	20,000	20,000	20,000	20,000	20,000
	Transfers Received		20,000	20,000	20,000	20,000	20,000
Revenue Total			45,000	52,500	52,500	52,500	52,500
	Capital						
85 30 885 575160 0000	Newton Park Athletic Field Imp		-	-	-	-	-
	Capital		-	-	-	-	-
Expense Total			-	-	-	-	-
Revenue Total			45,000	52,500	52,500	52,500	52,500
Expense Total			-	-	-	-	-
885	Newton Park		45,000	52,500	52,500	52,500	52,500
Asset Replacement Fund Summary:							
00	Administration		769,000	(86,518)	(567,000)	(166,998)	(514,404)
10	Parks Maintenance		(37,155)	(100,637)	86,933	176,946	57,824
100	Ackerman Sports & Fitness Cent		13,858	26,586	(35,000)	8,273	75,000
300	Maryknoll - Clubhouse		(14,533)	25,000	25,000	25,000	2,000
350	Maryknoll - Platform		5,000	5,000	5,000	5,000	(15,000)
885	Newton Park		45,000	52,500	52,500	52,500	52,500
85	Asset Replacement Fund		781,169	(78,069)	(432,567)	100,721	(342,080)
Asset Replacement Fund Summary:							
85	Revenue Total		1,957,548	1,784,801	1,723,733	1,303,733	916,324
85	Expense Total		1,176,379	1,862,870	2,156,300	1,203,012	1,258,404
	Recreation Fund		781,169	(78,069)	(432,567)	100,721	(342,080)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
94 0	Capital Improvements Fund Administration						
	Interest Income						
94 00 000 450100 0000	Investment Income		9,431	12,806	20,000	-	-
	Interest Income		9,431	12,806	20,000	-	-
	Grants & Donations						
94 00 000 470200 0000	Donations	Ackerman Entrance Road Repairs - 2019-2024	30,374	6,160	6,160	6,160	6,160
94 00 000 470400 0000	Grant Proceeds	Ackerman Park OSLAD Grant	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	-	-
	Grants & Donations		65,941	406,160	1,247,160	6,160	6,160
	Miscellaneous Income						
94 00 000 485950 0000	Miscellaneous Income		10,525	771	-	10,000	-
	Miscellaneous Income		10,525	771	-	10,000	-
	Transfers Received						
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	811,000	1,469,518	1,850,000	1,134,312	923,090
	Transfers Received		811,000	1,469,518	1,850,000	1,134,312	923,090
	Debt Proceeds						
94 90 000 480100 0000	Bond Proceeds	2019 Non-Referendum (2022 next planned issue)	-	2,673,000	-	-	-
	Debt Proceeds		-	2,673,000	-	-	-
Revenue Total			896,898	4,562,255	3,117,160	1,150,472	929,250

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
Capital							
94 90 000 575110 0000	Park Improvement Expenses		28,622	28,035	-	-	-
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	-	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	Community-Wide Survey	-	-	25,000	-	-
94 90 000 575110 0000	Park Improvement Expenses	District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	30,000	30,000	20,000
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	18,397	10,053	11,250	11,250	26,250
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	5,986	18,067	30,000	30,000	30,000
94 90 000 575170 0000	Tree Maintenance	Tree Replacements	18,143	24,135	10,000	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	-	-	15,000	15,000	15,000
Capital			71,148	80,291	1,054,000	125,000	140,000
Debt Service							
94 90 000 580935 0000	Bond Issuance Fees	Bond Issuance Costs	-	24,204	-	-	-
Debt Service			-	24,204	-	-	-
Transfers Out							
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	104,179	106,439	131,904	131,904	77,000
Transfers Out			104,179	106,439	131,904	131,904	77,000
805 Ackerman Park							
Capital							
94 90 805 575110 0000	Ackerman Park Improvement	Park Improvements (Signage, Site Furn)	-	-	-	-	50,000
94 90 805 575110 0000	Ackerman Park Improvement	Irrigation Variable Speed Motor	-	-	-	-	18,000
94 90 805 575150 0000	Ackerman Paving Improvements	Parking Lot & Add'l Pathway Improvements	426,821	61,588	-	45,209	-
94 90 805 575160 0000	Ackerman Field Improvements	Ackerman Master Plan Improvements	163,774	3,396,623	661,200	471,500	-
94 90 805 575180 0000	Ackerman Facility Improvements	ASFC Facility Improvements - Renovation Study (PARC Grant)	-	29,738	4,000	2,800	-
Capital			590,595	3,487,949	665,200	519,509	68,000
820 Co-op Park							
Capital							
94 90 820 575120 0000	Co-op Park Playground		-	-	-	29,675	63,750
Capital			-	-	-	29,675	63,750
865 Lake Ellyn Park							
Capital							
94 90 865 575110 0000	Lake Ellyn Park Improvements	Shoreline Improvements (2019); Sign Beds and Landscaping (2020)	100,592	43,375	35,000	35,000	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	100th Anniversary Element	-	-	25,000	8,000	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Lake Ellyn Ruth Candy Park Signage	-	-	9,000	-	9,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Park Improvements	-	-	-	-	25,000
94 90 865 575150 0000	Lake Ellyn Paving Improvements	Reset Circle Pavers	-	-	8,000	4,500	-
Capital			100,592	43,375	77,000	47,500	34,000



Account Number

Description

Detail Description

Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
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870		Lake Foxcroft						
94 90 870		Capital						
94 90 870 575110 0000		Lake Foxcroft Improvements	Lake Foxcroft (Parking Lot & Pathway)	-	-	-	-	52,500
		Capital		-	-	-	-	52,500
875		Main Street Park						
		Capital						
94 90 875 575180 0000		Main Street Facility Imprvmnts	Main Street Recreation Center (Roof Engineering)	-	-	12,500	2,250	-
94 90 875 575180 0000		Main Street Facility Imprvmnts	Main Street Recreation Center (Elements, HVAC)	-	-	-	-	40,000
94 90 875 575180 0000		Main Street Facility Imprvmnts	Main Street Recreation Center (Roof Repair)	-	-	-	-	4,000
		Capital		-	-	12,500	2,250	44,000
880		Maryknoll Park						
		Capital						
94 90 880 575150 0000		Maryknoll Paving Improvements	Maryknoll (Parking Lot & Entrance - entrance pavers to be replaced with	-	-	225,000	109,500	-
		Capital		-	-	225,000	109,500	-
885		Newton Park						
		Capital						
94 90 885 575110 0000		Newton Park Improvements	OSLAD Improvements - (if awarded)	-	5,051	454,800	-	-
94 90 885 575110 0000		Newton Park Improvements	Skate Park Reconstruction	-	-	125,000	-	164,000
94 90 885 575120 0000		Newton Park Playground	Playground Replacement	-	-	131,250	-	150,000
94 90 885 575150 0000		Newton Park Paving Improvement	Newton (Resurface basketball court & Small East Lot)	-	-	50,250	50,250	-
		Capital		-	5,051	761,300	50,250	314,000
905		Prairie Path Park						
		Capital						
94 90 905 575150 0000		Prairie Path Park Paving Imprv	Repair Pavers	-	-	20,000	20,000	-
		Capital		-	-	20,000	20,000	-
920		Spring Avenue						
		Capital						
94 90 920 575140 0000		Spring Ave Fencing Improvement	Spring Avenue (Replace Dog Park E&S fence; Daycare Fence)	-	-	75,000	7,000	-
94 90 920 575150 0000		Spring Ave Paving Improvements	Spring Avenue (Safety Village)	-	4,015	9,600	9,600	-
94 90 920 575180 0000		Spring Ave Facility Imprvmnts	Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	12,500	-	4,000
94 90 920 575180 0000		Spring Ave Facility Imprvmnts	Spring Avenue Recreation Center (HVAC)	-	-	-	-	25,000
94 90 920 575180 0000		Spring Ave Facility Imprvmnts	Spring Avenue Recreation Center (Board Room Renovations)	-	-	-	-	25,000
		Capital		-	4,015	97,100	16,600	54,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
930	Sunset Park						
	Capital						
94 90 930 575110 0000	Sunset Park Improvements	Misc. Replacements	19,183	25,758	20,000	5,000	82,000
94 90 930 575150 0000	Sunset Paving Improvements	Resurface Tennis Courts	-	76,144	14,400	15,500	-
94 90 930 575180 0000	Sunset Facility Improvements	Pump Repairs	18,445	88,796	20,000	-	-
94 90 930 575180 0000	Sunset Facility Improvements	Feature Pumps	-	-	-	-	-
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	-	-	5,000	5,000	-
94 90 930 575180 0000	Sunset Facility Improvements	Sunset Pool (Sand Turf Replacement)	-	-	60,000	28,000	-
	Capital		37,628	190,697	131,400	65,500	82,000
935	Surrey Park						
	Capital						
94 90 935 575110 0000	Surrey Park Improvements	Park Improvements	-	-	10,000	10,000	-
94 90 935 575150 0000	Surrey Park Paving Improvement	Basketball Court Resurfacing	-	-	20,000	15,000	-
	Capital		-	-	30,000	25,000	-
945	Walnut Glen Park						
	Capital						
94 90 945 575120 0000	Walnut Glen Playground	2019: Playground Replacement	-	119,163	-	7,784	-
	Capital		-	119,163	-	7,784	-
Expense Total			904,142	4,061,183	3,205,404	1,150,472	929,250
Revenue Total			896,898	4,562,255	3,117,160	1,150,472	929,250
Expense Total			904,142	4,061,183	3,205,404	1,150,472	929,250
	Capital Projects		(7,244)	501,071	(88,244)	-	-
94	Capital Improvements Fund						

2021 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 2021. All fund balances are restricted for capital improvements within the community.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	2020 Budget	2020 Estimate	2021 Budget
96 0	Cash In Lieu of Land Fund Administration Interest Income						
96 00 000 450100 0000	Investment Income Interest Income		-	538	250	100	100
			-	538	250	100	100
	Miscellaneous Income						
96 00 000 485250 0000	Cash In Lieu Of Land Miscellaneous Income	2020: Apex Property	12,421	124,096	20,000	54,783	20,000
			12,421	124,096	20,000	54,783	20,000
Revenue Total			12,421	124,635	20,250	54,883	20,100
880	Maryknoll Park Capital						
96 00 880 575110 0000	Maryknoll Park Improvements	Holes & Knolls Pond / Splash Repairs	31,010	45,644	30,000	30,000	25,000
96 00 880 575110 0000	Maryknoll Park Improvements Capital	Pavillion Improvements	-	-	10,000	10,000	-
			31,010	45,644	40,000	40,000	25,000
940	Village Green Park Capital						
96 00 940 575110 0000	Village Green Improvements	Drainage Improvements	-	12,250	85,000	85,000	-
96 00 940 575110 0000	Village Green Improvements	Painting	-	-	15,000	15,000	-
96 00 940 575110 0000	Village Green Improvements	Pickleball	-	-	-	-	18,000
96 00 940 575130 0000	Village Green Improvements Capital	Village Green (South Lot)	-	-	-	-	100,000
			-	12,250	100,000	100,000	118,000
Expense Total			31,010	57,894	140,000	140,000	143,000
Revenue Total			12,421	124,635	20,250	54,883	20,100
Expense Total			31,010	57,894	140,000	140,000	143,000
00	Administration		(18,588)	66,740	(119,750)	(85,117)	(122,900)
96	Cash In Lieu of Land Fund		(18,588)	66,740	(119,750)	(85,117)	(122,900)

